

OFFICE OF THE CONTROLLER

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6Gx13- 5C-1.061



E-200

**THE SCHOOL BOARD OF
MIAMI-DADE COUNTY, FLORIDA**

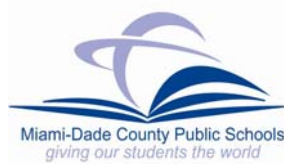
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MANUAL OF INTERNAL FUND ACCOUNTING

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INTRODUCTION

The programs, activities, and major operations of public schools are funded by different sources. Tax dollars, the main funding source, are allocated annually through the formal budget process and serve to fund the schools' educational program and major operating expenses such as staff salaries and plant operations. Grants and federal program dollars are also administered through the budget process and provide funding for federal and district programs, and other educational initiatives. Another source, the schools' Internal Fund, consists of revenue generated from student activities at the school site level. Revenue generated from Internal Fund activities is administered separately by each school and is not subject to the budget process. With the exception of the Fund 9 Program within the Internal Fund programs, whose revenue is an advance of school tax-dollar discretionary funds, Internal Fund revenue is unrelated to tax-dollar monies. Refer to the diagram presented on page v for a visual overview of these two distinct funding sources.

The State of Florida Department of Education has defined and established the responsibility for a school district's Internal Fund through Board of Education Rule ***Chapter 6A-1.085, Basic Principles of Internal Fund Accounting***. As stipulated in this Rule, monies collected and expended within a school shall be used for financing the normal program of school activities not otherwise financed, for providing necessary and proper services and materials for school activities, and for other purposes consistent with the school program as established and approved by the School Board. Accordingly, since the district's School Board is responsible for the management of these funds, its duty shall be to adopt proper, generally recognized accounting policies and procedures to effectively administer the revenue generated from Internal Fund activities.

In compliance with these provisions, School Board Rules 6Gx13- 3D-1.021 and 6Gx13- 5C-1.061 and refer to the Manual of Internal Fund Accounting as containing the adopted policies and procedures for Internal Fund activities. The policies and procedures set forth in this manual have taken into account the existing State of Florida Statutes, State Board of Education Rules, and Miami-Dade County School Board Rules. Therefore, they are to be enforced by administrators and school principals when administering and monitoring the schools' Internal Fund activities. Principals, treasurers, student activity sponsors and all staff involved with Internal Fund activities must become familiar with this manual since the guidelines established

are the authority for Internal Fund matters and supersede all other publications governing the administration of student activity funds. To avoid duplication of instructions, the manual contains references to other published procedure manuals where appropriate. **The reader is directed to refer to these publications as applicable and to contact the district's Internal Fund Accounting Section for clarification, guidance and assistance pertaining to Internal Fund accounting issues.** Additionally, administrative directives, memorandums of instruction, or other types of written communications may be issued during the fiscal year in order to institute necessary policies or procedures that relate to the management of Internal Fund activities. These communications will be considered supplementary to this manual and must be adhered to. Consequently, this manual is intended to be updated on an annual basis to incorporate the new or revised policies and procedures that may have resulted from these communications or from changes to School Board Rules.

OVERVIEW OF THIS MANUAL

A committee comprised of school treasurers and personnel from the Internal Fund Accounting Section has prepared this manual. A second committee consisting of school principals, treasurers, and personnel from the Office of the Controller, Office of Management and Compliance Audits and the Office of Athletics, Activities and Accreditation has reviewed the policies and procedures prescribed herein for the management of the schools' Internal Fund activities.

The revision process was carefully undertaken to evaluate the guidelines in effect, to change the official manual to a more user-friendly format, and to effectuate necessary policy changes to ensure greater internal control. This manual provides specific procedures for long-established but undocumented practices deemed to be in the best interest of Miami-Dade County Public Schools.

The contents of this manual are separated into eight (8) major sections denoted by Roman Numerals I thru VIII, with each section containing different chapters addressing pertinent topics. This format was devised to facilitate referencing and the revision process. The Table of Contents depicts the outline of this manual for easy reference. Flow charts, summary tables, sample documents, and other illustrations have been incorporated throughout to provide examples, summarize information that can be disseminated to staff, and facilitate the understanding of policies and procedures.

SECTION I - INTRODUCTION: The introductory section of this manual provides a summary of general policy pertinent to Internal Fund activities based on School Board Rules and other authoritative sources. To provide a general overview of the different programs and functions used to account for Internal Fund activities, a Quick Reference Guide as well as a brief summary of the codification of Internal Fund accounting structures is included. Additionally, this section contains flowcharts of the different accounting cycles to illustrate and facilitate the understanding of the internal control structure adopted to ensure the accountability of monies generated through Internal Fund activities.

SECTION II - GENERAL ACCOUNTING POLICIES & PROCEDURES: This section sets forth the general accounting policies and procedures applicable to the different accounting cycles, with references to the required documentation that must be completed and maintained for all accounting transactions processed by a school.

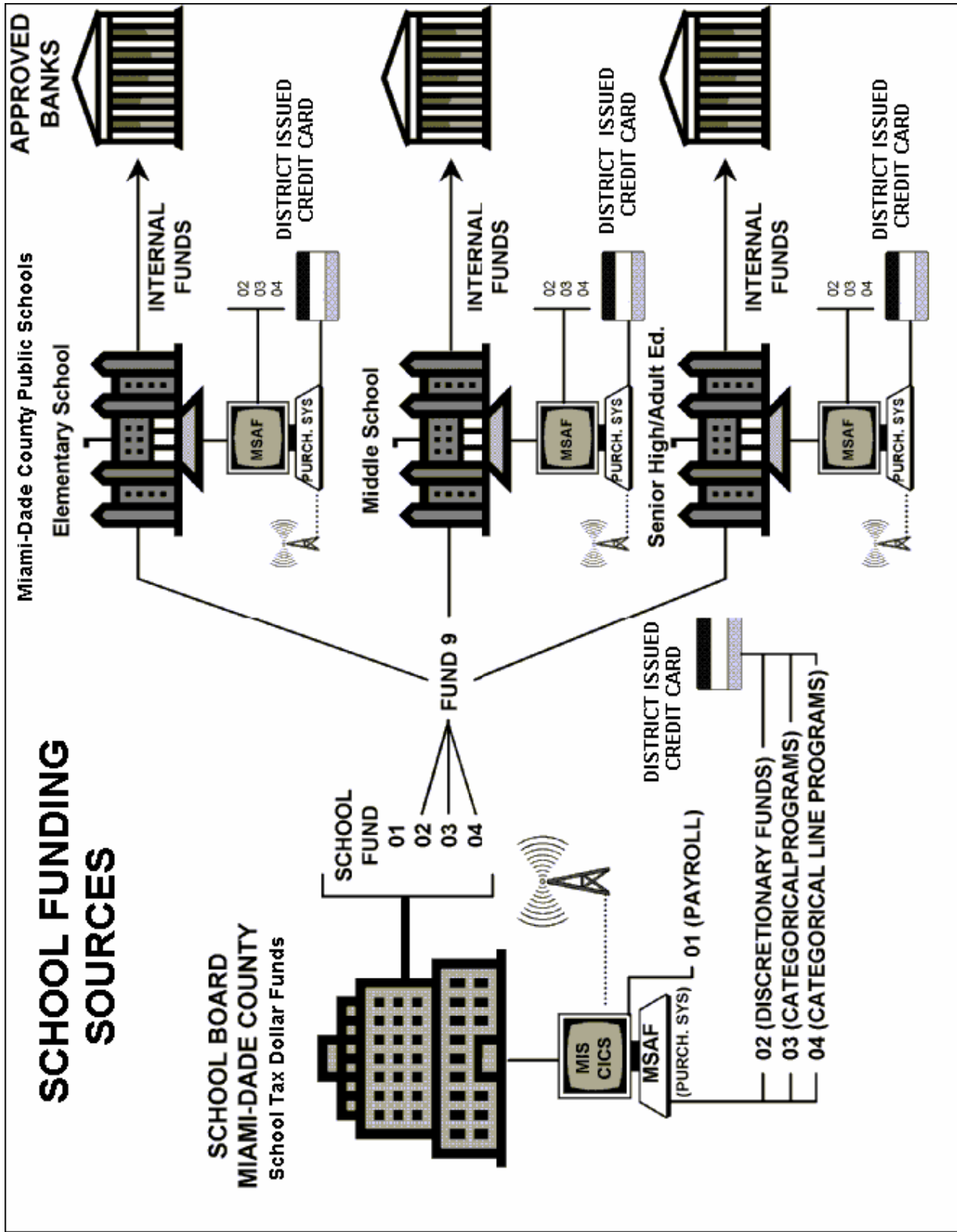
SECTION III - PROGRAM SPECIFIC POLICIES & PROCEDURES: This section sets forth the policies and procedures applicable to the types of transactions that would be recorded under the different programs available in the Internal Fund. Additionally, it provides a description of the programs, some of the functions available under each of them, and the applicable restrictions for the types of transactions processed.

SECTION IV - ACTIVITY SPECIFIC POLICIES & PROCEDURES: This section establishes policies and procedures specific to major activities conducted and accounted for under the different programs in the schools' Internal Fund.

SECTION V - CLOSING PROCEDURES: This section establishes the policies and procedures for the monthly and year-end closing process, as well as general policy regarding the retention of Internal Fund records.

SECTIONS VI - FORMS, VII - GLOSSARY OF TERMS, and VIII - INDEX: These sections are mainly for reference purposes.

NOTE: Due to the nature of Internal Fund activities, issues may arise that are not addressed in this manual. Additionally, if contradictory information is noted between this manual and other documents issued by other district offices, generally the information in this manual supersedes other manuals, specifically when it relates to financial accounting policy and procedures. Nevertheless, for clarification under either of these circumstances, questions should be directed to the Internal Fund Accounting Section within the Office of the Controller for Miami-Dade County Public Schools.



I. POLICY SUMMARY

School Board Rules are the adopted policies of the School Board to manage and control the District's operations. The policy for Internal Fund activities is derived mainly from School Board Rules that may be amended from time to time. Consequently, when inconsistencies arise, School Board Rules supersede policy in this manual. For purposes of identifying the School Board rules that directly relate to the administration of Internal Fund activities, references to specific Rules are included throughout this manual. A listing of the more general School Board Rules, along with a brief summary, is provided herein below in chronological order:

Board Rule Number	Policy Summary
6Gx13- <u>1C-1.05</u>	Acceptance of free materials is discussed.
6Gx13- <u>1C-1.051</u>	The distribution of materials containing advertising from outside of school sources is not permitted without the approval of the Office of the Superintendent of Schools.
6Gx13- <u>1C-1.09</u>	The employee United Way drive is an authorized fundraiser. The Superintendent may authorize participation with Scholarship Saturdays. Employees should not sell merchandise or services for personal gain.
6Gx13- <u>1C-1.10</u>	Solicitation in the name of the school without the principal and REGION Center Superintendent approval is not permitted. Use of "tag days" is prohibited. Sale of magazines is permitted in high schools with compliance to Board Rule 6Gx13- <u>5C-1.07</u> .
6Gx13- <u>1C-1.15</u>	The student United Way drive is an authorized fundraiser. The purpose of this drive is detailed. Student third party fundraising is addressed and its limitations. Exceptions must be transmitted to the Superintendent for School Board review.
6Gx13- <u>1D-1.011</u>	Guidelines for the use of school facilities for commercial film production are detailed.
6Gx13- <u>1D-1.05</u>	The terms government and school-allied organizations are defined. School-allied organizations must distinguish their activities from school activities. Procedures for building use are defined.
6Gx13- <u>1D-1.07</u>	No entertainment for which admission is charged may be held in a school during school hours. Guidelines for school/allied organization sponsored entertainment are detailed. All forms of gambling and games of chance are prohibited.

6Gx13- <u>1F-1.01</u>	Schools should affiliate in recognized associations because of the various benefits such affiliations provide.
6Gx13- <u>3B-1.01</u>	All funds available for investment are to be invested where they may earn the maximum possible yield.
6Gx13- <u>3B-1.04</u>	School fees must be approved annually by the REGION Center. Parents must be notified.
6Gx13- <u>3B-1.06</u>	Non-essential school supplies and novelties can be sold by schools on a 20% mark-up profit basis. Uniforms and physical education equipment must be sold at cost.
6Gx13- <u>3B-1.061</u>	The sale of snacks and beverages have restrictions during the school day.
6Gx13- <u>3B-1.081</u>	It is unlawful for any person to sell, serve, vend or otherwise dispose of goods within 500 feet of any Miami-Dade County Public School property unless done so within a secure vending area.
6Gx13- <u>3B-1.09</u>	Obsolete or worn out items of personal property may only be disposed of by proper review by authorized persons.
6Gx13- <u>3B-1.091</u>	Schools may not lend, rent, or dispose of equipment without conforming to all regulations.
6Gx13- <u>3C-1.01</u>	Employees should be guided by the outlined principles and standards adopted by the National Association of Purchasing Management for the acquisition of equipment, supplies, and materials.
6Gx13- <u>3C-1.111</u>	The district bidding process is discussed. Schools making Internal Fund purchases will adhere to policies as outlined in the Manual of Internal Fund Accounting for Elementary and Secondary Schools.
6Gx13- <u>3D-1.021</u>	The specific procedures to be followed for internal funds are given in the Manual of Internal Accounting.
6Gx13- <u>3D-1.03</u>	Petty cash funds are authorized for the purpose of making small expenditures for the operation of schools and administrative units. The amount shall not exceed \$300.00.
6Gx13- <u>3D-1.07</u>	Procedures for the sale of student photographs and the acquisition of a photographer are detailed.
6Gx13- <u>3C-1.18</u>	Cost limitations relating to expenditures for recognition awards and incentives that may be purchased from school/district funds for students, employees, school volunteers, etc. are established.

6Gx13- <u>3E-1.04</u>	The School Board is authorized to collect for damages from the parents of students under 18 who maliciously or willfully destroy school property. The amount of recovery is limited to \$2,500. The procedures for collection are outlined.
6Gx13- <u>4C-1.07</u>	The specific procedures to be followed for travel expenses are given in the Travel Policies and Procedures Manual.
6Gx13- <u>5B-1.08</u>	Photograph service for senior high school annuals will be contracted on the basis of proper bids.
6Gx13- <u>5C-1.06</u>	The administration has the responsibility for making all necessary rules for safeguarding, accounting, and auditing of monies received associated with internal fund activities.
6Gx13- <u>5C-1.07</u>	Solicitations in homes and other fundraising policies are discussed.
6Gx13- <u>6A-1.22</u>	Field trips for students are permitted which have value in meeting educational objectives, are directly related to the curriculum, or are necessary to the fulfillment of obligations to the interscholastic athletic and activity programs. Field trip guidelines are discussed.
6Gx13- <u>6A-1.25</u>	Schools may determine student fees within the limitations set in this board rule.
6Gx13- <u>6C-1.041</u>	Area Vocational-Technical Centers are explained. AVTCs will follow the Manual of Internal Accounting when collecting and expending internal funds.

I. GENERAL OVERVIEW OF INTERNAL FUND ACCOUNTING STRUCTURES

Internal Fund account structures have been established in accordance with the guidelines set forth in the Financial and Program Cost Accounting and Reporting for Florida Schools (“Red Book”), to maintain a uniform codification of financial transactions for accounting and reporting purposes. The Internal Fund Chart of Accounts is an all inclusive listing of available account codes for classifying and recording Internal Fund financial transactions and is maintained by the district’s Internal Fund Accounting Section. Schools must submit written requests, signed by the principal, to this department to open **new account structures**, as needed. To activate existing account structures, verbal requests are acceptable.

An Internal Fund accounting structure consists of the following elements:

1. Fund (0800)
2. Location (school site)
3. Program
4. Function
5. Object

Fund 800 is the fund code for the schools’ Internal Fund. The following programs, with the respective program numbers (codes), are part of the Internal Fund:

	Program #
Athletic Program	5001
Music Program	5002
Classes and Clubs Program	5003
Trust Program	5004
Property Fund Program	5005
School Store Program	5006
Instructional Fees Program	5007
General Program	5008
Instructional Materials and	
Educational Support (Fund 9) Program	5009
Adult Education Program	5010

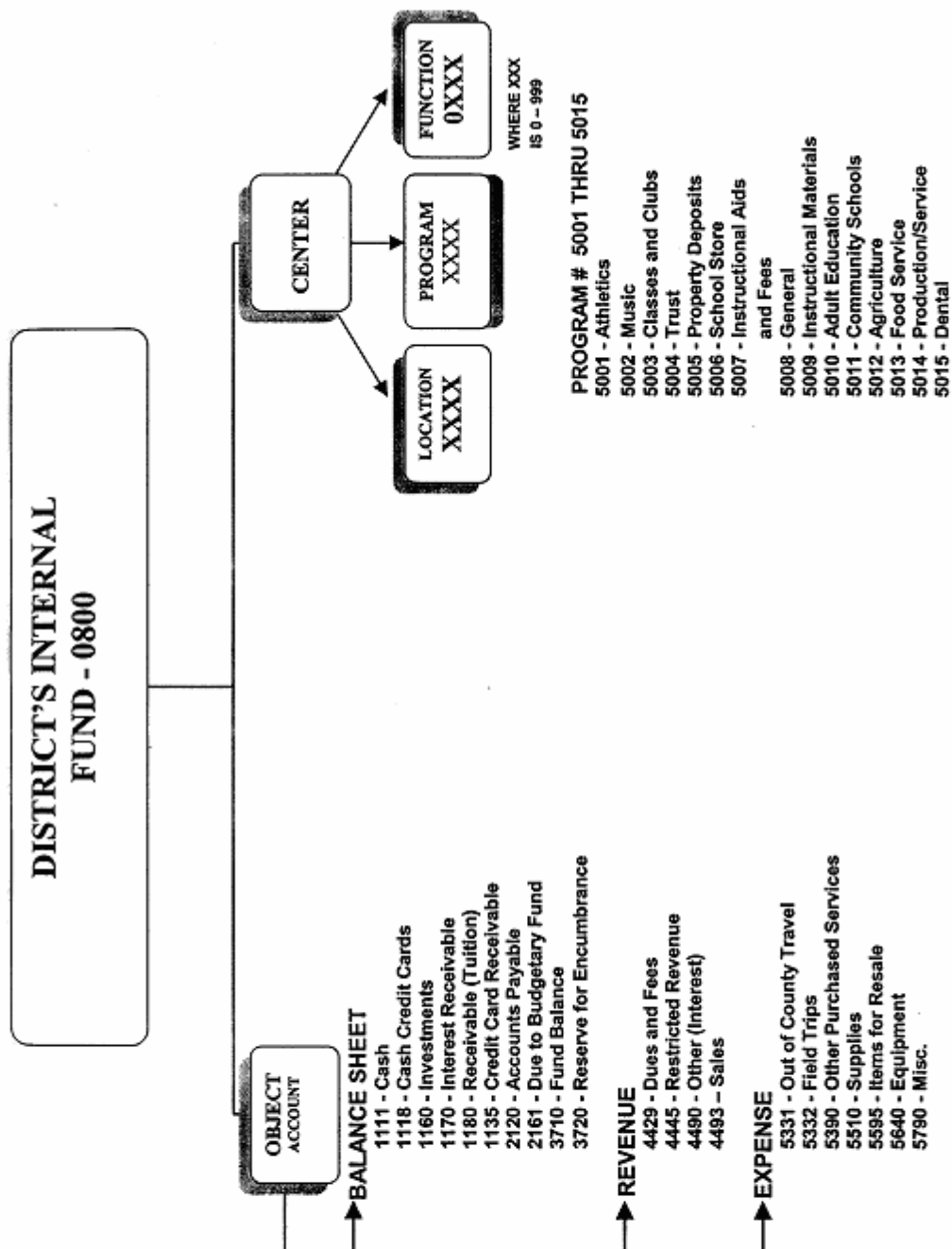
	Program #
Community Schools Program	5011
Agriculture Program	5012
Food Service Program	5013
Production/Service Programs	5014
Dental Program	5015

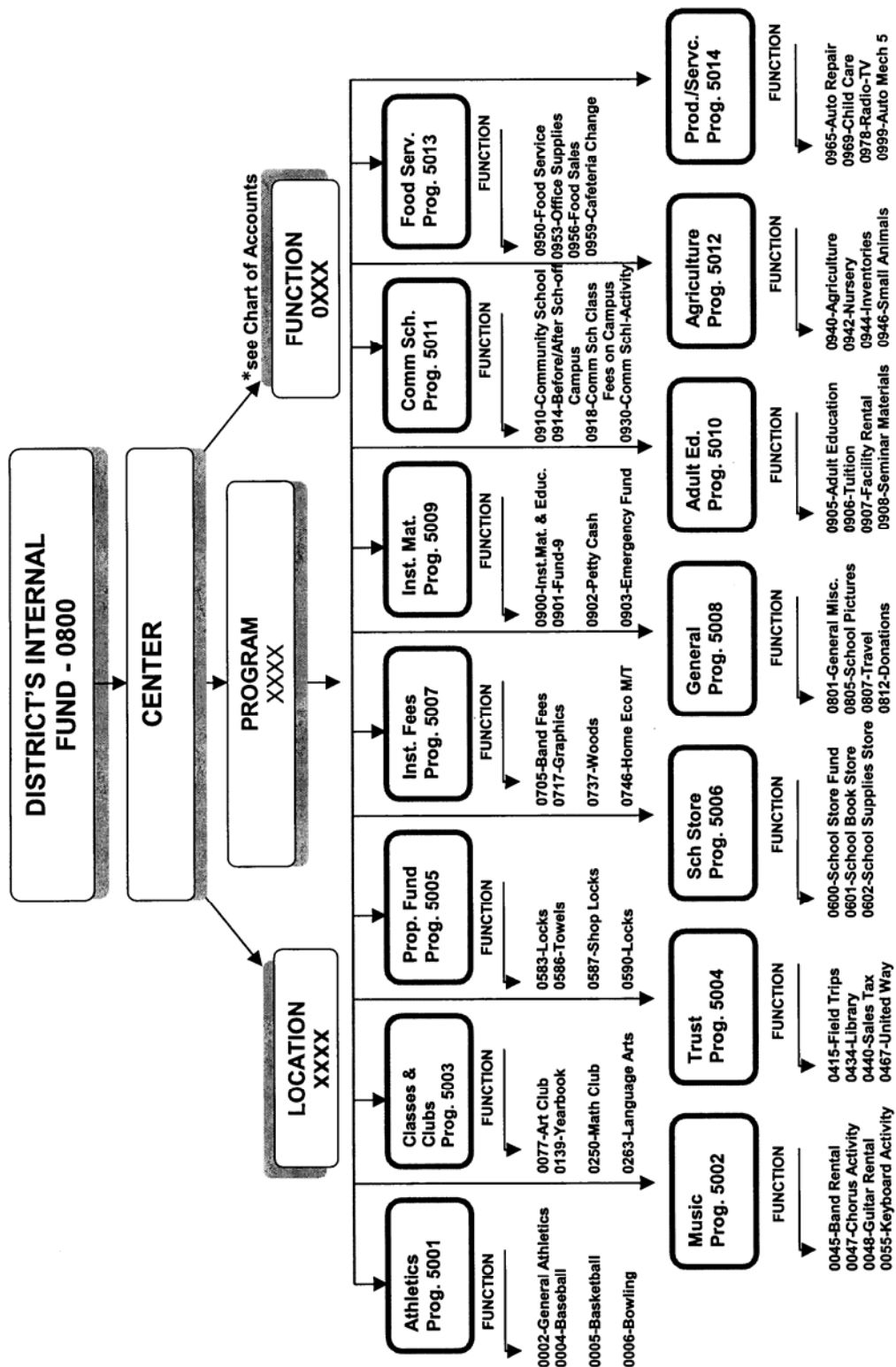
Within the Internal Fund program classifications, function codes are used to classify the activities performed to accomplish the objectives of the school; thereby, function codes refer to the objective or purpose of a revenue or expenditure. A myriad of function numbers (codes) for each program classification are available in the Internal Fund Chart of Accounts to be used accordingly for recording financial transactions. Refer to the Quick Reference Table provided in Section I, Chapter 3 for sample available functions for each program.

In addition to the function assigned, object codes are used to classify revenue received and goods or services purchased. The following object names and corresponding codes are applicable for Internal Fund transactions:

<u>Revenue Objects</u>		<u>Expenditure Objects</u>	
	Object #		Object #
Sales	4493	Out of County Travel	5331
Dues and Fees	4429	Field Trips	5332
Restricted Revenue	4445	Other Purchased Serv.	5390
Other (Interest)	4490	Supplies	5510
		Items for Re-sale	5595
		Equipment	5640
		Miscellaneous	5790

All financial transactions must be recorded using the proper structures in accordance with Internal Fund policy set forth in this manual. All schools and centers may obtain an all-inclusive listing of the Internal Fund Chart of Accounts from the district's Internal Fund Accounting Section accordingly. Refer to the following diagrams for a pictorial overview of Internal Fund accounting programs and functions.





Note: The functions reflected above under each program are provided for sample purposes and do not constitute all available functions.

Section I
Chapter 3 – Quick Reference Table
for Programs and Functions

QUICK REFERENCE GUIDE FOR PROGRAMS AND SAMPLE FUNCTIONS

Program Name	Prog. #	Sample Function Codes and Names	Common Revenue Sources	Common Expenditures	Commonly Recognized Restrictions
ATHLETICS	5001	0002 - General Athletics	Admission ticket revenue from athletic games and other athletic events, general donations to athletic programs.	Expenses related to athletic games i.e., payments for referees and other athletic officials, etc., made in accordance with district policy.	No proceeds from fundraising activities should be recorded in Athletic Program functions. Fundraising proceeds for athletic clubs are recorded under the *Classes and Clubs* program functions. Function balances close out to the General Athletics function and carry over to the next year. No transfers between functions in this program are allowed.
		0004 - Baseball			
		0005 - Basketball			
		0006 - Bowling			
		0008 - Football			
MUSIC	5002	0047 - Chorus Rental	Revenue from music related activities, i.e., uniform rental fees, instrument rentals, and musical performances.	Music activity related expenditures.	Fundraising revenue from music activities may be accounted for in this program or in a corresponding *Classes & Clubs* program function.
		0045 - Band Rental			
		0056 - Band Uniforms			
		0048 - Guitar Rental			
CLASSES & CLUBS	5003	0077 - Art Club	Revenue from student activities, i.e., fundraising proceeds, student club dues, proceeds from yearbook sales, etc.	Expenditures related to student activities, payment to vendors for fundraising items purchased, etc. (including sales tax).	Expenditures unrelated to student activities or for purposes that violate School Board policy are not allowed.
		0172 - Drama			
		0139 - Yearbook			
		0115 - National Honor			
TRUST	5004	0415 - Field Trips	Collections for specified uses such as: field trips, graduation cap & gown rentals, private donations, annual United Way campaign, book fair etc.	Collections must be used as specified. Special purpose account expenses can include hospitality items i.e. food and refreshments for school meetings, faculty awards (not to exceed School Board established limits.)	Revenue and expenditures must be as specified. Special purpose account revenue is limited to private donations, up to 50% profit from school pictures, up to 25% of profits from vending machines used by students.
		0408 - Cap & Gown			
		0458 - Special Purpose			
		0467 - United Way			
		0412 - Donations			

Note: This table is not inclusive of all functions available under each program or of all restrictions pertinent thereto.

QUICK REFERENCE GUIDE FOR PROGRAMS AND SAMPLE FUNCTIONS

Program Name	Prog. #	Sample Function Codes and Names	Common Revenue Sources	Common Expenditures	Commonly Recognized Restrictions
PROPERTY DEPOSITS	5005				
		0583 - Locks 0586 - Towels	Revenue from the sale or rental of locks, towels, (Sales price should be at or near cost.) No profit should result.	Payments to vendors for the items purchased (including sales tax and discounts).	Sales price of items must be on the approved fee letter. No substantial balances should be left in the accounts.
SCHOOL STORE	5006				
		0601 - School Book 0602 - School Supply	Revenue from book store sales.	Payments to vendors for items purchased for re-sale (sales tax must be paid).	Expenditures unrelated to book store activities are not allowed.
INSTRUC. AIDS/FEES	5007				
		0702 - Art Fees 1 0705 - Band Fees 0720 - Home Econ.	Fees collected from students for materials and supplies (no equipment) to be used in classroom instruction	Expenditures for materials and supplies used by students in classroom instruction	All fees assessed must be on the fee letter approved by the ACCESS Center. No equipment may be purchased.
GENERAL	5008				
		0801 - Miscellaneous 0805 - School Pictures 0813 - Memory Books 0812 - Donations 0825 - Soda Vending 0823 - Snacks Vending	Revenue from school pictures, memory books, interest, general donations, vending machines and, if assessed by the principal, 15% of profits from student fundraising activities	Expenses should be for goods or services for the general use, operation, and benefit of the school and students.	No food or hospitality related items for either faculty or students. Function balances close out to the General Misc. function and carry over to the next year. No transfers between functions in this program are allowed.
INSTRUCTIONAL MATERIALS (FUND 9)	5009				
		0901 - Instruc. Materials 0902 - Petty Cash	Advance from the school's tax-dollar discretionary funds.	Instructional materials, supplies, ribbons/certificates for students, classroom materials, etc. Refer to Fund-9 section for others.	No transfers of revenue in or out are allowed. Food items for instructional purposes only. No equipment costing \$750 or more or purchases over \$2,999. Refer to Fund-9 section for a comprehensive list.

Note: This table is not inclusive of all functions available under each program or of all restrictions pertinent thereto.

QUICK REFERENCE GUIDE FOR PROGRAMS AND SAMPLE FUNCTIONS

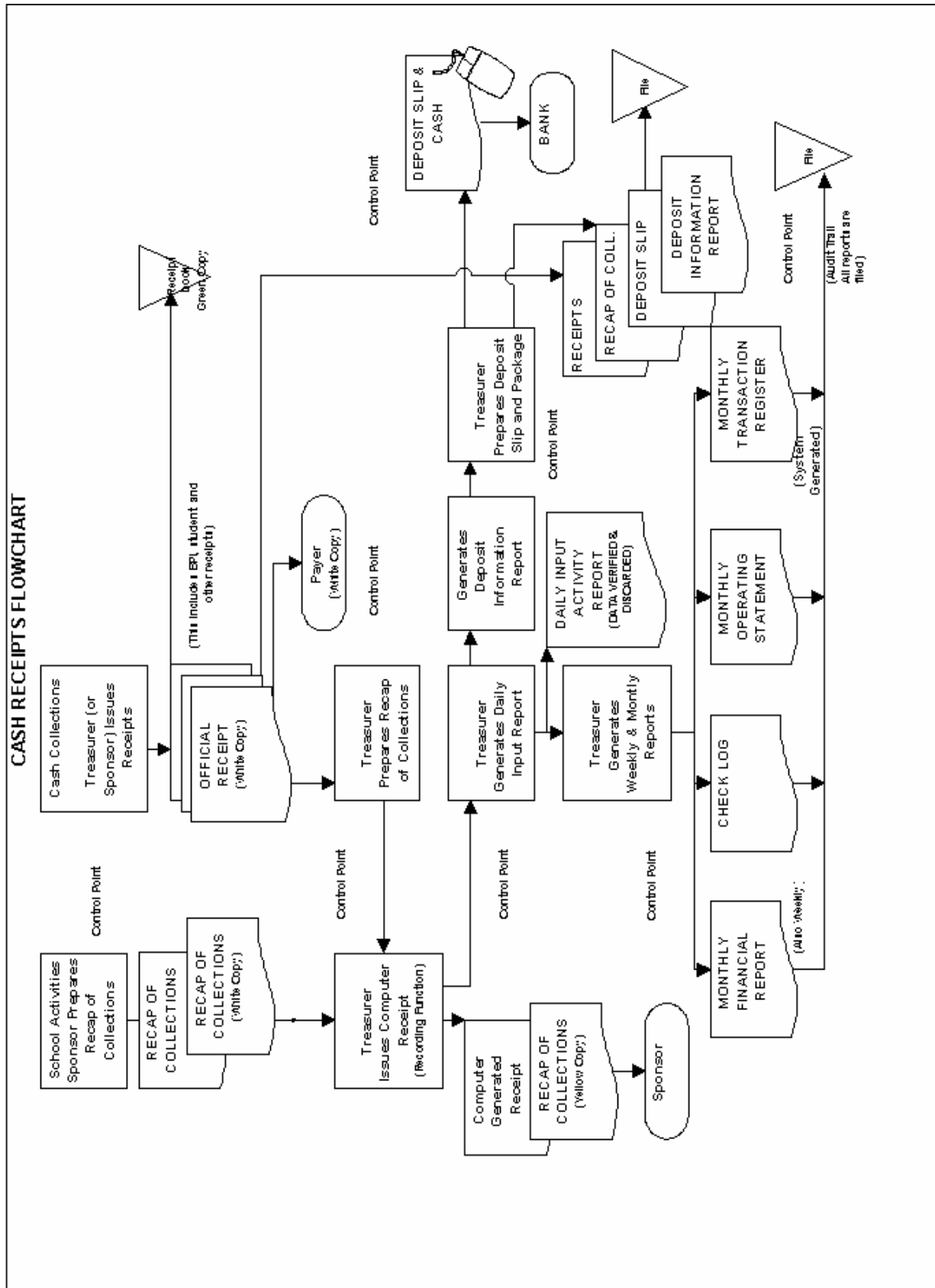
Program Name	Prog. #	Sample Function Codes and Names	Common Revenue Sources	Common Expenditures	Commonly Recognized Restrictions
ADULT EDUCATION	5010	0905 - Adult Education 0906 - Tuition 0907 - Facility Rental	Revenue from student tuition for adult center classes and activities.	Mainly checks to the District for the monthly transmittals of tuition collected.	This program and functions should only be used by Adult/Vocational Centers.
COMMUNITY SCHOOL	5011	0931- Pre-K Fees 0913- Before/After Care on Campus 0918- Comm. School Class Fees	Revenue from community school programs, classes and activities.	Expenditures related to community school programs, mainly checks to the District for the monthly cash transmittals.	Only expenditures related to the comm. school program. No transfers out of this program are allowed.
AGRICULTURE	5012	0941 - Livestock 0942 - Nursery 0943 - Crops	Revenue from Agricultural program classes and activities.	Expenditures related to the Agricultural program activities.	Only schools/centers with an established program in its curriculum may use this program.
FOOD SERVICE	5013	0951- Cafeteria Misc. 0956- Food Sales	Revenue from an approved food service operation at a school other than the District-wide food service program run by Dept. of Food & Nutrition.	Expenditures related to this program.	Only schools/centers with an established program in its curriculum may use this program.
PRODUCTION SERVICE PROGRAMS	5014	0964 - Auto Mechanics 0966 - Auto Paint 0971 - Cosmetology 0980 - Welding	Revenue from activities in this program mainly consisting of user charges for work performed or services rendered.	Expenditures related to program activities for supplies and materials used in production or in services rendered.	Revenue/Expenditures must be related to the program and its functions.

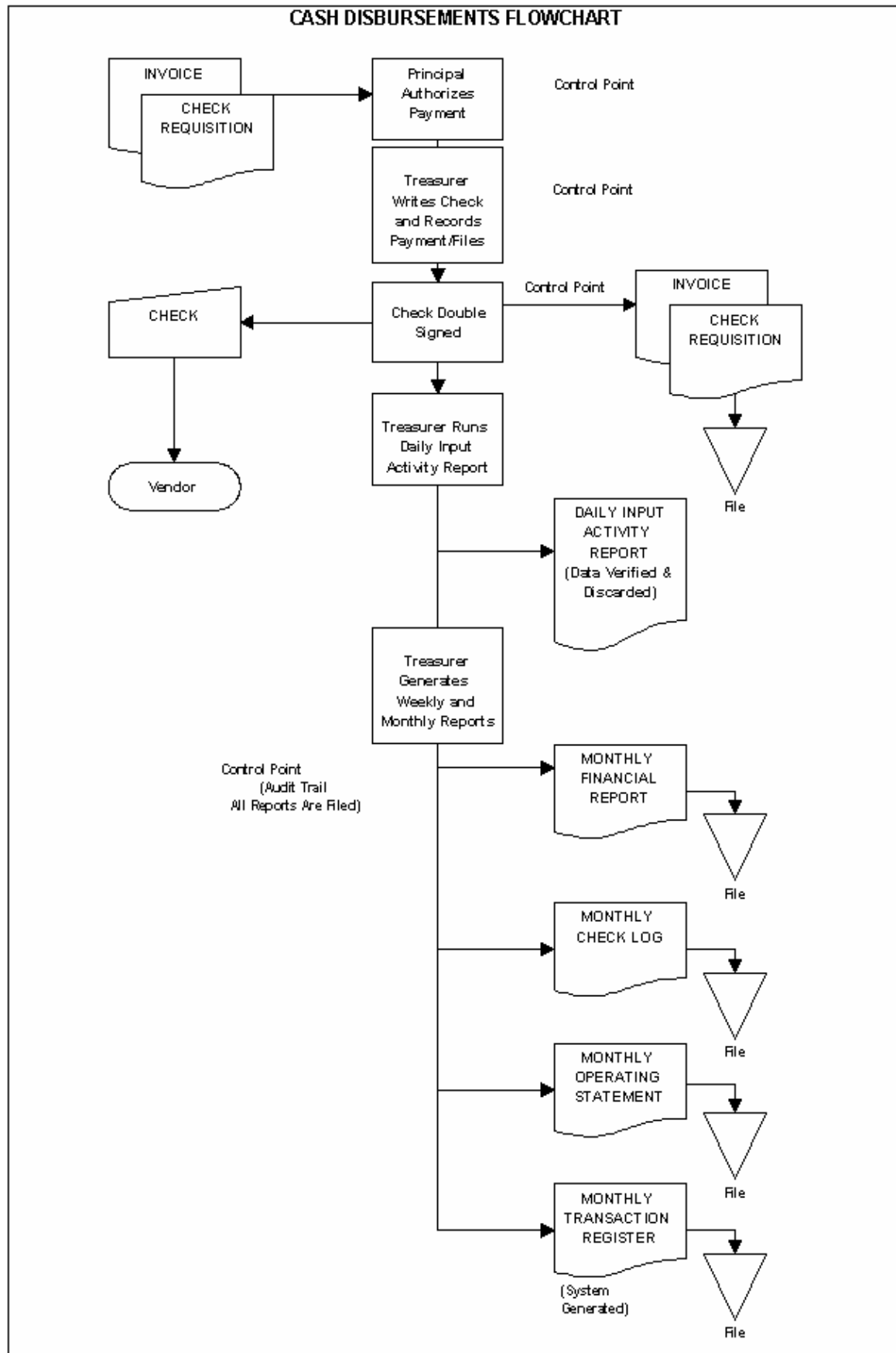
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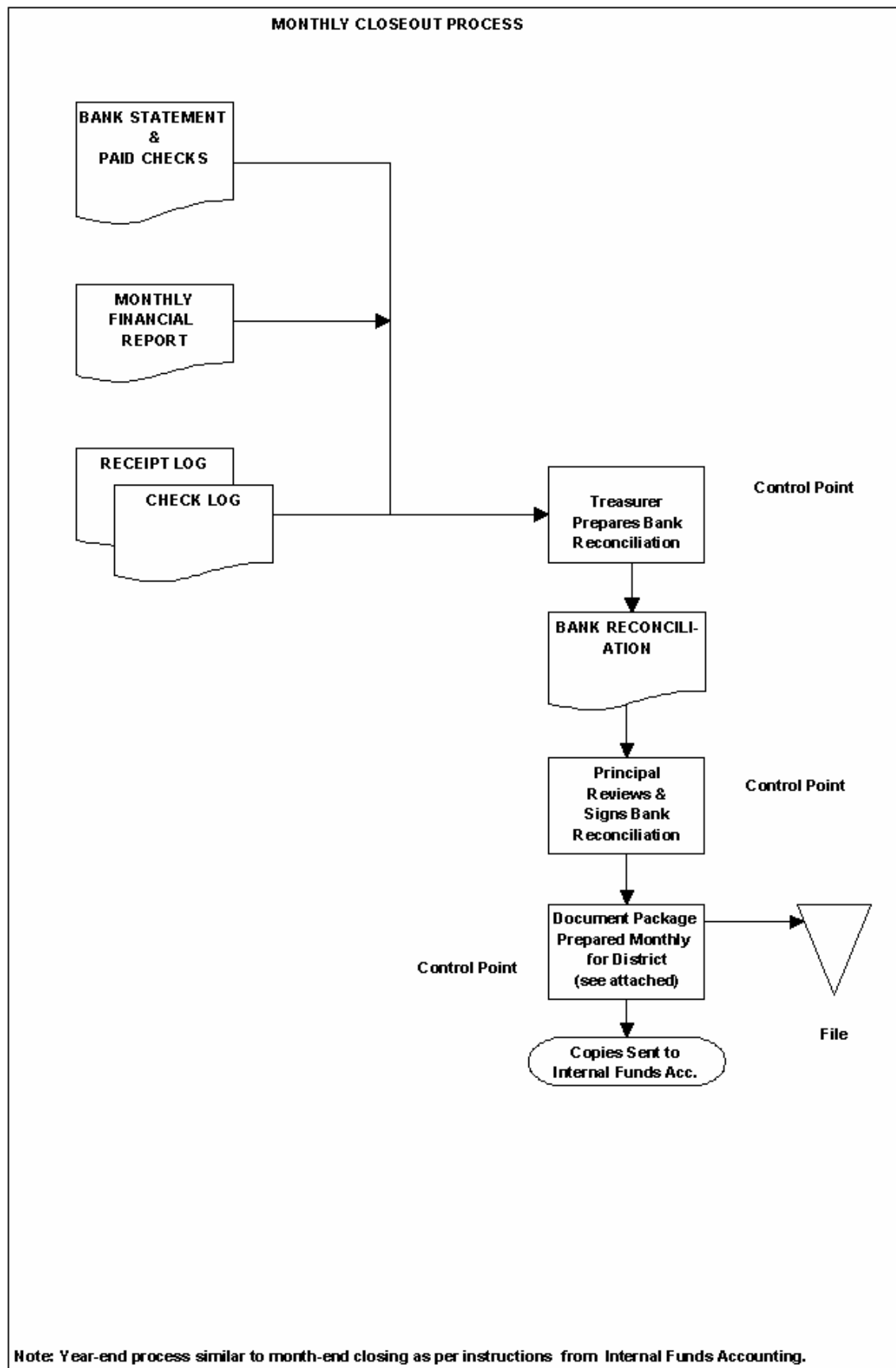
QUICK REFERENCE GUIDE FOR PROGRAMS AND SAMPLE FUNCTIONS

Program Name	Prog. #	Sample Function Codes and Names	Common Revenue Sources	Common Expenditures	Commonly Recognized Restrictions
DENTAL SERVICES	5015	0625 - Dental Encounter Fees 0626 - Dental equipment	Revenue from activities in this program mainly consisting of user charges for work performed or services rendered.	Expenditures related to program activities for supplies and materials used in work performed or services rendered.	Only Adult/Voc. centers with an established program in its curriculum may use this program.

Note: This table is not inclusive of all functions available under each program or of all restrictions pertinent thereto.







I. GENERAL DESCRIPTION

The Internal Fund activities are managed at the school site level. In order for a school to account for its financial transactions, a checking account must be opened and maintained in accordance with the policies and procedures set forth in this chapter.

In addition to the operational checking account, schools are encouraged to invest excess funds in approved bank savings accounts, certificates of deposit, or the Miami-Dade County Public Schools (M-DCPS) money market pool fund.

The M-DCPS Money Market Pool (MMP) was established to maximize interest earnings for participating schools. The ownership of all funds (principal and interest) remains with the individual schools. The MMP is administered by the district's Office of Treasury Management.

II. GENERAL POLICY

Depositories ("Banks") for school funds (checking or savings) must be approved by The School Board of Miami-Dade County, Florida and certified by the State Treasurer. A list of approved depositories may be obtained from the Office of Treasury Management. This list is updated periodically and may be requested from this office.

- A. Each school shall have only **one (1) operational checking account** and, if applicable, one operational credit card account to accept credit card payments. Whenever possible, these accounts should be interest bearing.
- B. All bank accounts will be opened in the name of **The School Board of Miami-Dade County, Florida, Name of School, and Internal Funds.**
- C. Deposits in any one depository (bank) are limited to the extent of insurance provided by Federal Deposit Insurance Corporation (FDIC) and/or Federal Savings and Loan Corporation (\$100,000.00).

- D. Excess cash in the operational checking account must be invested in an approved bank savings account, time deposit investment instrument, or the Miami-Dade County Public Schools Money Market Pool Fund (MMP), where the funds may yield the maximum interest.
- E. All monies must be deposited in the checking account, and all disbursements of funds must be made by checks drawn on these accounts. Withdrawals from any checking or investment accounts in “Cash” are prohibited.
- F. Disbursements will be executed by two manual signatures. Two administrative and two clerical signatures must be on record on the bank account signature cards. Each check must be signed by one administrative and one clerical employee.
- G. All checks ordered must have the following information printed on them:
 - 1. The School Board of Miami-Dade County
 - 2. School Name and Address
 - 3. Internal Funds
 - 4. Void After Six Months
 - 5. Two signature lines with the phrase “*Two Signatures Required*”
- H. Checks made payable to “Cash” are prohibited.
- I. All voided checks must be kept with the canceled checks on file for audit purposes.
- J. Only school issued checks may be cashed by the school treasurer. Cashing third party endorsed checks is prohibited.
- K. School checks cashed by the school treasurer must bear the initials of the principal or authorized administrative signatory designee on the upper right corner of the check.

- L. There is no limit as to the amount of any disbursement/transfer made, provided that funds are available in the Internal Fund account structure being charged, as well as in the bank account. Overdrawing the balance in the school's bank account(s) is prohibited.

III. GENERAL PROCEDURES

- A. OPENING AND MAINTAINING A CHECKING, SAVINGS OR MONEY MARKET POOL ACCOUNT
 - 1. To open a checking or savings account, or to invest in a savings certificate, obtain a triplicate set of Bank Resolution forms from the Office of Treasury Management and distribute the forms as follows:
 - a. Original (with Board signature and seal) to selected bank
 - b. Second copy to be retained in the school file
 - c. Third copy to be forwarded to the Office of Treasury Management
 - 2. New forms and bank signature cards must be executed each time an authorized signature is changed.
 - 3. New schools opening a checking account for the first time must process an on-line purchase requisition to obtain a Fund-9 advance check from the District from budgeted discretionary ("02") dollars.
 - a. This check will be deposited in the bank to open the checking account.
 - b. The treasurer will record this check in the Internal Fund Program (5009) Fund 9 – Instructional Materials and Supplies.
 - c. Once the checking account is opened, a running checkbook balance must be maintained. The balance per the checkbook

should be matched with the balances per the MSAF – Available Funds (06) screen.

4. To join the School Board of Miami-Dade County Money Market Pool (MMP) the proper forms must be obtained from the district's Office of Treasury Management. Once completed, the form(s) must be sent, along with a check issued from the school's Internal Fund checking account for a minimum amount of \$500.00, as follows:
 - a. Make check payable to **"The School Board of Miami-Dade County, Florida."**
 - b. The check issued must be entered into the system using the following entry: Obj. – 1160 Prog.- 0000 Func.- 1104
 - c. Send the check to the Office of Treasury Management with a memorandum from the principal requesting to join the MMP and indicating the school personnel authorized to initiate future transactions.
 - d. **Note:** New schools whose only source of initial revenue is typically the Fund-9 advance from budgeted discretionary (02) funds may not utilize this revenue to join the MMP. New schools must wait until other revenue is generated from Internal Fund activities to join the MMP.
5. Interest must be posted to the MSAF system on a timely basis. Interest earned on checking or savings accounts will be reflected on the respective bank statements. Interest earned through the M-DCPS MMP will be reported monthly on a statement provided to the school by the Office of Treasury Management.
6. All bank statements and MMP statements must be retained for audit purposes. Any discrepancies noted are to be reported immediately to the appropriate banking institution and documentation kept on file for audit purposes.

B. TRANSFERRING FUNDS WITHIN BANK/INVESTMENT ACCOUNTS

All transfers of funds to/from bank/investment accounts must be authorized, in writing, by the school principal.

1. To transfer funds from Checking to Savings/Certificate of Deposit accounts:
 - a. Issue a check or initiate a wire transfer to the selected savings depository.
 - b. The transaction must be posted to the system using the Savings Account function 1103 or the Certificate of Deposit function 1102, accordingly.
2. To transfer funds from Savings/Certificates of Deposit to the checking account:
 - a. Prepare a withdrawal form or wire transfer request furnished by the savings institution, complete with the authorized signatures.
 - b. All withdrawals must be made by wire transfer or by check payable to the school.
 - c. The transaction must be posted to the system by a Journal Voucher (JV) entry using the Savings Account function 1103, or the Certificate of Deposit function 1102, accordingly.
3. To transfer funds to/from Checking to the School Board Money Market Pool:
 - a. Contact the Office of Treasury Management and request a transfer.
 - b. Submit a memorandum from the principal to the Office of Treasury Management to confirm the request.

- c. The transaction must be posted to the system by a journal voucher (JV) entry using the Money Market Pool (MMP) function 1104.

C. CLOSING/CHANGING BANK ACCOUNTS

In the event a school desires to close or change a bank account within the same bank or to a different bank, the following procedures shall be adhered to:

1. The principal must authorize the change or closure of a bank account via memorandum or other written form (i.e., e-mail, fax, etc.) sent to the bank. Such authorization should be retained for audit purposes.
2. For checking accounts, the treasurer must ascertain that sufficient funds are kept in the checking account being closed to cover any outstanding checks previously drawn on that account, as well as estimated service charges. Notification should be sent to the bank enumerating the check numbers, dates of checks, and the respective check amounts of all outstanding checks.
3. If the school is going to open a new account at a different bank, the treasurer will issue a check, in the name of the school, for the available balance remaining after making a provision for outstanding checks and service charges as stipulated in number two (2) hereinabove.
 - a. This check will not be posted into the system, yet the amount of the check must be deducted from the running checkbook balance reflected in the old checkbook stubs.
 - 1) The treasurer must secure all unused blank checks and deposit slips from the old checking account and store them in a safe place for audit purposes.
 - 2) Unused blank check inventory will be included in the school's Pre-numbered Inventory Report until audited,

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at which time the items may be disposed of as instructed by the auditors.

- b. The check issued will be deposited into the new checking account. This initial deposit will not be posted into the system. The amount of this deposit will be recorded on the new paystubs as the beginning balance of this new checking account.
 - c. All policies and procedures for opening a bank account as set forth previously in this section must be followed. All new blank checks received must be recorded in the school's Pre-numbered Form Inventory.
- 4. If the school is going to open a new checking account in the same bank, a transfer of funds to the new bank account may be effectuated instead of issuing a check. The old account must be closed accordingly, and the amount transferred to the new account is also subject to the provision for outstanding checks and estimated bank charges.
 - a. This transfer of funds to the new checking account will not be posted into the system.
 - b. If required by the bank, a listing of outstanding checks, enumerating the check numbers, date of checks, and the respective check amounts, from the old checking account should be provided.
- 5. Monthly bank reconciliations must continue to be prepared separately for both checking accounts until the old one is formally closed. For audit purposes, all bank statements and other supporting documentation must be retained for both checking accounts.
- 6. The old checking account should remain open until all outstanding checks have cleared, but for no more than six (6) months.
- 7. To formally close the old checking account, the school shall provide the bank with a written request, signed by the principal. The treasurer will then obtain a cashier's check for the balance in the account.

- a. The treasurer will deposit this check into the new checking account. Copies of this check should be retained for audit purposes.
 - b. This deposit will not be posted into the system.
8. To close savings accounts or investment instruments (i.e., Certificates of Deposit [CDs]), the school shall provide the bank with a written request, signed by the principal. The treasurer will then obtain a cashier's check for the balance in the account. Copies of this check should be retained for audit purposes. The money from the account that is closed must be re-invested, at the principal's discretion, by means of the following options:
 - 1) may be deposited in the School Board's Money Market Pool Fund (MMP),
 - 2) may be deposited into a new savings account or investment instrument, **or**
 - 3) may be deposited into the school's checking account to be used as working cash. Depending upon the option selected by the principal, the corresponding steps provided herein below should be followed:
 - a. If the school intends to invest the savings or CD money in the MMP fund, the treasurer may deposit the cashier's check into the checking account. This transaction must be posted in the system with Journal Voucher (JV) entries as follows:
 - 1) To adjust the balance of the investment account internally:

1111 -- 0000 – 1000	\$ amount	B (Debit - DR)
1160 – 0000 – 1102 or 1103	\$ amount	B (Credit -CR)
 - 2) When money is transferred to the MMP fund, via request to the Office of Treasury Management:

1160 – 0000 – 1104	\$ amount	B (DR)
1111 – 0000 – 1000	\$ amount	B (CR)

- b. If the school intends to deposit this money a new or existing savings account other than the MMP, the treasurer will deposit the cashier's check in the respective savings account. This deposit will not be posted into the system.
- c. If the school intends to deposit this money in the checking account to be used as working cash, the treasurer will deposit the cashier's check in the checking account and record the following Journal Voucher (JV) entry:

1111 -- 0000 – 1000	\$ amount	B (DR)
1160 – 0000 – 1102 or 1103	\$ amount	B (CR)

I. GENERAL INFORMATION

The school principal is ultimately responsible for monitoring and administering the revenue generated from Internal Fund activities. All money handled by or coming into direct custody of a school employee for any such activity must be accounted for in the school's Internal Fund. The school treasurer is the designated person for receiving, recording and depositing all funds collected, as well as maintaining records for Internal Fund financial transactions processed. Accordingly, all money collected for Internal Fund activities must be submitted to the school treasurer to be deposited in the school's checking account. This chapter sets forth the policy and procedures regarding the collection and accounting for money generated from Internal Fund activities.

II. GENERAL POLICY

- A. At the point of collection, money handled by or coming into direct custody of a school employee must be documented, at a minimum, in a *Recap of Collections* (FM-1004) form and submitted to the school treasurer for deposit.
- B. In addition to a *Recap of Collections* (FM-1004) form, individual collections of \$15.00 or more must also be supported by issuing official school board forms/receipts. One of the following types of forms/receipts must be used, as applicable, depending on the revenue being collected and as required by Internal Fund policy:
 - 1. Official pre-numbered Official Teacher's Receipt Book (FM-0976) (Board of Public Instruction {BPI} Employee Receipt)
 - 2. Official pre-numbered Student/Volunteer Receipt (FM-1002)
 - 3. Official pre-numbered Non-resident Tuition Receipt
 - 4. Official pre-numbered Centralized Fee Receipt (FM-1000)
 - 5. Official pre-numbered Yearbook Receipt (FM-1001)
 - 6. Approved sequentially, pre-numbered vendor receipts (i.e., used for student picture sales)
- C. Separate receipt books, as needed, must be assigned for different activities.

- D. Without requiring supporting official receipts, a tally of student signatures on the *Recap of Collections* (FM-1004) form, when age allows, is permitted for small, individual, multiple collections of less than \$15.00. This policy is applicable as long as evidence of payment, which would then require that a receipt be issued, is not required for future reference. **Exceptions** to this policy are:
- a. Pre-sale transactions of tangible items where the item is not exchanged when the money is received, always require receipts regardless of the individual amounts collected.
 - b. Collections of centralized student class fees require issuance of a *Centralized Fee Receipt* (FM-1000) regardless of the amount collected. If *Centralized Fee Receipts* are not available at the school, Board of Public Instruction (BPI) receipts may be used as long as a separate receipt book is assigned for each subject area.
 - c. Homeroom collections for United Way that may be summarized in a *Recap of Collections* form without requiring tally of student names or student signatures.
- E. All pre-numbered forms, receipts, and tickets used in collections must be obtained from the school treasurer, who maintains control and inventory of all such forms. (**Exception:** Tickets for athletic games are issued and controlled by the school's Athletic Department. Refer to the [Athletics Manual](#) for specific policies and procedures for these activities.)
1. The school treasurer, or back-up designee, is the only authorized person to order pre-numbered forms, receipts, and tickets for use in collections.
 2. Special invitations or tickets for school sponsored events (i.e., homecoming dance, prom, banquets, etc.) must be pre-numbered by the printer when ordered and accompanied by an invoice or letter from the vendor reflecting the number sequence printed. These specialty items must be included in the school's pre-numbered inventory listing prepared at fiscal year end.
 3. No photocopies of tickets, official school receipts, or in-house computer generated tickets are allowed.

- F. Money collected by school employees, students, or authorized volunteers for school activities, **regardless of the amount**, must be submitted to the school treasurer, or back-up designee, on the **same day collected**.
1. Money collected on school premises **must not** be taken home or away from school grounds.
 - a. By the end of every school day, it is the **collector's responsibility** to submit money collected to authorized school personnel for safekeeping when the treasurer's office has closed for the day, or when the treasurer or back-up designee is not available to accept the collection.
 - b. The principal will designate authorized personnel, in addition to the treasurer, to take custody of money collected pending deposit.
 - c. Money collected pending deposit must be verified by at least two (2) designated persons **authorized by the principal**, placed in a safe or other secure area in the school, and shall be deposited by the treasurer the **next business day**.
 2. Financial transactions involving the initial handling of money away from school premises must have prior approval of the principal or his/her designee, and must be submitted to the school treasurer for deposit the **next business day**.
- G. All money collected must be submitted to the school treasurer **in the same form as collected** (*i.e., cash for cash, checks for checks, etc.*) Employees' personal checks, money orders, or cashier's checks **may not be substituted** for cash money collected.
- H. Using cash collections received to cash personal, payroll or third party checks **is prohibited**.
- I. The school treasurer or back-up designee may cash **only school or district issued checks** in the following cases:
1. School checks issued for petty cash, provided that the payee is neither one of the co-signers of the check.

2. School checks issued to students or employees, provided that the employee is neither one of the co-signers of the check. School checks may be cashed from collections by the school treasurer only; and must be initialed on the face of check by the principal or his/her authorized administrative signatory designee, indicating acknowledgment that the check is being cashed.
 3. Miami-Dade County School Board checks issued to the school cafeteria manager for petty cash, when not enough cash is available in the cafeteria.
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- J. The school's policies regarding the methods of payment accepted (i.e., cash, checks, money orders, etc.) by individual schools shall be established by the principal at his/her discretion. A school's policy may be changed, as deemed necessary, by the principal.
 - K. Money orders and/or cashier's checks received as a method of payment, if accepted by the school, are considered checks, and not cash, for recording revenue and deposit purposes.
 - L. Incidents involving theft or loss of money associated with internal fund activities must be reported immediately to the principal and to the appropriate authorities (*i.e., school police*). Documentation of the school's efforts (*i.e., copies of plant security reports, memorandums requesting investigations, etc.*) to recover thefts of money or school property must be retained for audit purposes.

II. GENERAL PROCEDURES

The collection of money for authorized school activities may be initiated by faculty/staff members, students with proper adult supervision, authorized school volunteers, or the school treasurer. The following procedures for the collection of money apply accordingly.

- A. COLLECTIONS INITIALLY MADE BY EMPLOYEES, STUDENTS OR AUTHORIZED VOLUNTEERS

1. *Recap of Collections* (FM-1004) forms and official receipt books/pre-numbered tickets, as applicable depending on the activity, must be obtained from the school treasurer when collections are anticipated for an activity.
2. Authorized collectors requesting pre-numbered official receipts/books, tickets, etc. must sign out these forms from the treasurer, who in turn must maintain the *Serialized Forms and Ticket Distribution Log* (FM-0990) for control purposes.
3. Employees or Activities Directors/sponsors may choose to sign out a group of student/volunteer books, tickets, or other official receipts to distribute to other students for use in collections.
 - a. The Activities Director/sponsor/employee must maintain a secondary distribution log for official receipts/books/tickets signed out by students.
 - b. Copies of the secondary logs maintained must be provided to the school treasurer for documentation and tracking purposes.
4. All collections submitted to the school treasurer for deposit must be supported by a *Recap of Collections* (FM-1004) form, at a minimum, and when required by policy, by official pre-numbered receipts.
5. The *Recap of Collections* (FM-1004) form must be properly completed and contain, at minimum, the following information:
 - a. Date
 - b. Account name (function)
 - c. Accounting structure, including the sub-ledger, if needed
 - d. Source and explanation of collections
 - e. Breakdown of cash/checks and total amount collected (money orders or cashier's checks must be reflected as checks)
 - f. Signature of the depositor
 - g. The sequence number summary of the supporting official receipts attached (when applicable)

- h. Sequence number summary of pre-numbered ticket numbers sold (when applicable)
 - i. Summary of quantity of items sold at the respective sales price (i.e., 5 candy bars @ \$1.00 each), when applicable
 - j. Tally of student signatures, as permitted by policy
- 6. *Employee (BPI) Receipts (FM-0976) and Student/Volunteer Receipts (FM-1002)* issued, when applicable, are prepared in triplicate.
 - a. Employee (BPI) Receipts: 1) white copy is given to the payer, 2) yellow copy is attached to the *Recap of Collections (FM-1004)* form, and 3) the green copy remains in the receipt book.
 - b. Student/Volunteer Receipts: 1) white copy is given to the payer, 2) pink copy is attached to the *Recap of Collections (FM-1004)* form, and 3) the blue copy remains in the receipt book.
- 7. Other official pre-numbered receipts (*i.e., yearbook, school pictures, etc.*) issued are prepared in triplicate with the original being given to the payer and the copy attached to the *Recap of Collections (FM-1004)* form.
- 8. The supporting official pre-numbered receipts/tickets issued, when applicable, must be properly completed with all required information.
 - a. Do not pre-date receipts.
 - b. The signature of the collector must be original. **No signature stamp is allowed.**
 - c. **Erasures or alterations on receipts are not allowed.** If an error is made, the receipt should be voided and a new receipt issued.
 - d. Voided receipts must be stapled in the receipt book for permanent attachment and retained for audit purposes.
- 9. The treasurer must process the collection received as follows:
 - a. Count the money in the presence of depositor to verify the total amount collected, including the breakdown of cash/checks, and post the collection into the system.

- 1) Transactions entered into the system must include, in the description, the name of the depositor and a brief explanation of the collection.
- 2) Depositor name and sequence number of official receipts is acceptable as a description of the collection.
- b. The breakdown of cash/checks entered must match the amounts per the *Recap of Collections* (FM-1004) form.
- c. Record the computer receipt number on depositor's *Recap of Collections* (FM-1004) form.
- d. Return the carbon copy of the *Recap of Collections (FM1004)* form and the computer generated receipt to the depositor.
 - 1) If collections are recorded on a *Recap of Collections* (FM-1004) form only, attach the computer-generated receipt to the depositor's copy of the Recap.
 - 2) If collections are supported by official employee receipts, staple the computer receipt into the employee's receipt book to the green copy of the last receipt issued that corresponds to the collection submitted **(or)** manually write the computer generated receipt number on the green copy of the last receipt issued corresponding to the collection submitted. An additional copy of the computer generated receipt may also be provided for the employee to keep with his/her copy of the *Recap of Collections* (FM-1004) form.
- 3) If collections are supported by *Student/Volunteer Receipts* (FM-1002), staple the computer receipt in the *Student/Volunteer Receipt Book* (FM-1002) to the blue copy of the last receipt issued that corresponds to the collection submitted, **(or)** manually write the computer generated receipt number on the blue copy of the last receipt issued that corresponds to the collection submitted. An additional copy of the computer-generated receipt may also be provided to the depositor for his/her records.

10. The treasurer will prepare the deposit and retain the collection packages, each including a copy of the computer generated receipt, *Recap of Collections* (FM-1004) form, and supporting official receipts, when applicable. Deposit packages will be filed monthly in sequential order.
11. Collections submitted by students or authorized volunteers to an employee other than the treasurer can be receipted by the employee receiving the collection; however, all collections must ultimately be remitted to the treasurer to be deposited in the checking account.
 - a. The employee may accept collections from several students or authorized volunteer collectors and prepare one (1) *Recap of Collections* (FM-1004) form for combined collections, as long as the collections are for the same activity.
 - b. If the combined collections are for different activities, a separate *Recap of Collections* (FM-1004) form must be prepared to summarize the collections for each activity.
 - c. The employee will remove the pink copies of receipts from the *Student/Volunteer Receipt Books* (FM-1002) and issue an *Official Teacher's Receipt* (FM-0976). The employee will staple the white copy of the BPI receipt to the last blue copy receipt relating to the collection in the *Student/Volunteer Receipt Book* (FM-1002).
 - d. The employee then submits the collection to the treasurer for deposit with the respective *Recap of Collections* (FM-1004) form(s).

B. COLLECTIONS MADE DIRECTLY BY THE TREASURER AND MAINTENANCE OF COLLECTION RECORDS

1. For collections made directly by the school treasurer (*i.e., lost textbook payments, transcript charges, class fees, etc.*), he/she shall issue teacher's receipts, centralized fee receipts, or other official receipts, as applicable, to the payees.
2. Except for the collection of fees that must be documented by issuing centralized fee receipts regardless of the amount collected (*i.e., presale*

items), individual collections of less than \$15.00 may be documented using a *Recap of Collections* (FM-1004) form.

3. For collections made directly by the treasurer for which issuance of official receipts is required:
 - a. A separate receipt book will be used for individual activities.
 - b. Receipts must be properly completed including the following information:
 - 1) School Name
 - 2) Date (do not pre-date)
 - 3) Name of payer (specific person or firm)
 - 4) Amount collected
 - 5) Explanation for the collection
 - 6) Manual signature of treasurer (**signature stamp not allowed**)
 - c. Do not pre-date or pre-sign receipts
4. **Erasures or alterations on a receipt(s) are not allowed.**
 - a. If an error is made, void the receipt and issue a new one.
 - b. Staple all three (3) copies of voided receipts in receipt book for permanent attachment and retain for audit purposes.
5. Official receipts will be totaled daily, **by activity**, and summarized in a *Recap of Collections* (FM-1004) form.
 - a. Post the money collected, by activity, as reflected on the *Recap of Collections* (FM-1004) form, into the system.
 1. Transactions entered will include in the description the treasurer's name and brief explanation of the collection.
 2. Treasurer's name and sequence number of official receipts is acceptable as a description of the collection.
 3. The breakdown of cash/checks entered must match the amounts reflected on the *Recap of Collections* (FM-1004) form.

- b. Record computer receipt number on the respective *Recap of Collections (FM-1004)* form.
 - c. Staple the yellow copies of the *Official Teachers' Receipts (FM-0976)* to the *Recap of Collections (FM-1004)* forms and a computer generated receipt to the green receipt (copy) of the last receipt issued that corresponds to the collection submitted, **(or)** manually write the computer generated receipt number on the green copy of the last receipt issued that corresponds to the collection submitted.
 6. The treasurer will then prepare the deposit and retain the collection packages, each including a copy of the computer generated receipt, *Recap of Collections (FM-1004)* form, and supporting official receipts, when applicable. Deposit packages must be filed monthly in sequential order.
- C. The treasurer must control the distribution of all *Official Teacher's Receipt Books (FM-0976)*, *Student/Volunteer Receipt Books (FM-1002)*, and vendor receipts by means of *Serialized Forms and Ticket Distribution Log (FM-0990)*.
 1. Employees, students, or authorized volunteers will sign for individual receipt books and/or vendor receipts, upon issuance and return of same.
 2. The treasurer will maintain the distribution log and is responsible for ascertaining that all forms signed out during the year are accounted for by preparing the *Pre-numbered Forms Inventory (FM-3564)* form at the end of the fiscal year.
 3. Pre-numbered receipt books are identified by letter and number series, and the *Serialized Form and Ticket Distribution Log (FM-0990)* should contain the following:
 - a. Receipt type
 - b. Number Series
 - c. Value
 - d. Date Issued

- e. From/To Issued
 - f. From/To Returned
 - g. Date Returned
 - h. Signature Returned
-
- 4. Employees or Activities Directors/sponsors signing out a group of *Student/Volunteer Receipt Books* (FM-1002) must keep a secondary distribution log.
 - 5. If a receipt book or other pre-numbered form is unaccounted for, then the person to whom it was issued must complete a *Certificate of Loss* (FM-0997) form and submit it to the treasurer who will retain it for audit purposes.

IV. GENERAL PROCEDURES – COLLECTIONS FOR COMMUNITY SCHOOL PROGRAMS & ACTIVITIES

- A. Community school personnel registering students for community school programs, classes, or activities shall follow documentation and collection policies and procedures as outlined in the Community School Procedures manual issued by the Bureau of Community Services. In addition, the following guidelines must be observed when collecting money for these programs:
 - 1. A *Recap of Collections* (FM-1004) form must be prepared summarizing the numerical series of the receipt numbers issued documenting the amounts collected. The yellow copies of the receipts must be attached to the *Recap of Collections* form and remitted to the treasurer along with the money collected.
 - 2. The treasurer will verify the documentation and record the revenue in the respective Community School account. Additionally, if the money was not previously deposited by community school personnel, the treasurer shall verify the money collected and deposit the money in the bank.
 - 3. A designated community school employee may deposit the money in the bank and provide the school treasurer with the collection documentation (*i.e., Recap of Collections (FM-1004) form, Official Teachers' Receipts*

(*FM-0976*), etc.), and the validated deposit slip for the deposit to be recorded in the system.

- a. Discrepancies noted will be communicated to the school principal and community school administrator immediately.
 - b. Final resolution of discrepancies should be documented and retained for audit purposes.
 4. The treasurer will keep all receipts and deposit documentation for audit purposes, and provide a copy of the computer generated receipt to the community school personnel for record-keeping purposes.
 5. Community school personnel are responsible for maintaining student registration cards, attendance rosters, and other required documentation for the program's activities. All of these records must be retained for audit purposes.
- B. Disbursements for allowed expenditures, including monthly transmittal of fees to the district, shall be processed by the school's treasurer in accordance with policies and procedures for disbursements as stipulated in **Section II, Chapter 5 – Expenditures/Disbursements** of this manual.
- C. Specific procedures for the processing of the transmittal of fees, including deadlines, required forms, etc. as specified in the Community School Procedures shall be adhered to.

I. GENERAL DESCRIPTION

In accordance with **Section II, Chapter 1 – Internal Fund Depositories/ Investment of Funds** of this manual, all schools must maintain an operational checking account to deposit funds generated through Internal Fund activities. Any money handled by or coming into custody of a school employee must be accounted for in accordance with the collection policies and procedures established in **Section II, Chapter 2 – Collection of Money** of this manual, and submitted to the school's treasurer for deposit according to the policies and procedures set forth in this chapter.

II. GENERAL POLICY

- A. The school treasurer or authorized designee is responsible for preparing the bank deposit. The school principal is responsible for designating a school employee(s) to take the deposits to the bank in the event that armored car services are not utilized. The principal or authorized employee transporting deposits to the bank qualify for mileage reimbursement under Section 112.061, Florida Statutes and School Board policy.
- B. A deposit must be made every day that accumulated money received exceeds \$150.00. The deposit shall include all money on hand at the time the deposit is prepared.
- C. At a minimum, a deposit must be made on the last working day of the week and on the last working day of the month, regardless of the amounts collected.
- D. If substantial afternoon or evening collections are made subsequent to the regular deposit already sent to the bank, an additional deposit may be made; or if not feasible, money collected must be verified by at least two (2) designated persons **authorized by the principal**, and placed in a safe or other secure area to be deposited the next business day.
- E. The principal or authorized designee will use his/her judgment in determining the best means of safeguarding money held pending deposit, as well as petty cash and other funds assigned to a school employee.

- F. Incidents involving theft or loss of money associated with internal fund activities must be reported **immediately** to the principal and to the appropriate authorities (*i.e., school police*). Documentation of the school's efforts (*i.e., copies of plant security reports, memorandums requesting investigations, etc.*) to report thefts/loss of money or school property is required to be retained for audit purposes.

III. GENERAL PROCEDURES - PREPARATION OF THE BANK DEPOSIT

- A. Upon entering the last receipt transaction for the day, the school treasurer will print the computer generated *Summary of Deposit* to prepare the bank deposit.
- B. When preparing the deposit, the treasurer will ascertain that the breakdown of cash and checks, as well as the total deposit amount shown on the computer generated *Summary of Deposit*, matches the amounts reflected on the bank deposit slip.
 - 1. Discrepancies that may result due to school checks being cashed shall be noted on the computer generated deposit summary for audit purposes.
 - 2. Money orders and cashier's checks should have been posted as checks and not cash. Accordingly, these items shall be listed as checks on the deposit slip.
- C. If there is a difference between the actual money collected and the "total" on the computer generated *Summary of Deposit*, an adjusting entry must be made for the cash "over" or "short. "
- D. Complete the deposit slip, in triplicate, on the forms furnished by the bank.
 - 1. Identify all checks by listing the maker's name on the deposit slip (Bank numbers are not usually required).
 - 2. Internal Fund school checks, including those issued by the depositing school, should be listed by the school name and check number.
 - 3. For the cash submitted for deposit, treasurer should complete the *Deposit Breakdown by Denomination* (FM-6689) form indicating the various

denominations of bills and coins in the event the bank claims a discrepancy in the cash amounts listed on the deposit slip.

- E. Forward the original deposit slip and one copy to the bank with the deposit.
 - 1. The remaining copy will be attached to the computer generated *Summary of Deposit* until the validated copy is returned by the bank.
 - 2. If the bank does not return validated deposit slips, another form of deposit confirmation must be requested from the bank, (*i.e., fax confirmation*) and kept along with the deposit for audit purposes.

- F. All deposits made during the year must be filed chronologically by manually assigned deposit numbers beginning with #1 each fiscal year, and should include the following documentation attached thereto:
 - 1. Validated copy of the deposit slip, or other type of bank confirmation
 - 2. Computer generated *Summary of Deposit*
 - 3. Office copy of the computer generated receipts for the *Recap of Collections* (FM-1004) forms
 - 4. Collection documentation pertinent to the deposit, (*i.e., teachers' receipts, student receipts, etc.*), as applicable

IV. GENERAL PROCEDURES - REDEEMING RETURNED NON-SUFFICIENT FUNDS (NSF) CHECKS

- A. The person from whom the NSF check was received (the maker) shall be notified using the *Notice of Returned Check* (FM-5536) form. The school shall request that the NSF check, plus any bank charges incurred, be redeemed with cash. After one (1) year, the makers of unredeemed, returned checks may be reported to the State Attorney's Office.

- B. The returned check may be re-deposited only once at the request of the maker.
 - 1. Assess any bank charge incurred to the maker.
 - 2. Do not surrender the returned check, except when redeemed with cash from the maker.

3. Provide the maker with an *Official Teacher's Receipt* (FM-0976) for the cash received. A separate receipt book must be maintained for these types of collections only.
- C. Re-deposit the returned check or equivalent cash by preparing a separate deposit slip marked "Re-deposit."
 1. Indicate the maker's name on the deposit slip.
 2. Do not post this re-deposit amount into the system.
- D. An attempt should be made to collect bank charges incurred for returned checks. Amounts collected for the bank charge must be recorded separately as part of the day's cash collections as follows:
 1. Issue an *Official Teacher's Receipt* (FM-0976) to the payer. A separate *Official Teacher's Receipt Book* (FM-0976) must be maintained to account for these collections.
 2. The money collected for these bank charges should be posted to the General Program, specifically the General Miscellaneous function, or to the Community School program if the returned check pertained to community school program activities.
- E. Prepare a *Recap of Collections* (FM-1004) form with the explanation of the transaction being "NSF charge collected" and attach the yellow copy of the *Official Teacher's Receipt* (FM-0976) issued for the collection.
- F. If the maker of the returned check does not pay the bank charge incurred, the bank charge must be absorbed by the respective function for which the collection was made, the General Miscellaneous function, or by the Community School program if the returned check pertained to that program's activities.

V. GENERAL PROCEDURES – UNCOLLECTABLE RETURNED CHECKS

- A. If a check is not redeemed and has not been re-deposited by the end of the month, the amount must be reflected as an adjustment on the bank reconciliation.

- B. If after three (3) months a returned check is not redeemed, it is considered uncollectable and a reversing entry must be posted to the system.
 - 1. Document efforts to collect returned check amounts and retain uncollectable returned checks for audit purposes.
 - 2. File uncollectable checks with the records for the month in which the amounts are written off.

- C. At the principal's discretion, uncollectable returned checks given by students for payments to the school may be enforced as student obligations if not redeemed with cash.

I. GENERAL DESCRIPTION

All authorized purchases made from Internal Fund revenues shall be made in compliance with Florida Statutes, State Board of Education Rules, School Board Rules, administrative directives, and applicable manuals. The school principal is ultimately responsible for authorizing purchases made and ensuring that policies set forth by these authoritative sources are observed. This chapter establishes the policies and procedures for making authorized purchases from Internal Fund revenue.

II. GENERAL POLICY

- A. The school principal has the responsibility for authorizing all internal fund purchases. He/she may designate this authority to another school administrator, as deemed necessary.
- B. Before an order/purchase is made, the use of an *Internal Fund Purchase Order* (FM-1012), **authorized** by the principal and **processed** by the school treasurer, **is required for all purchases of goods, supplies, merchandise etc., costing \$100.00 or more.** Purchases made in violation of this policy will be considered unauthorized and will become the sole responsibility of the person making the purchase.
 - 1. The *Internal Fund Purchase Order* (FM-1012) must be approved by the principal or his/her designee and processed by the school treasurer prior to the order being placed or the purchase being made.
 - 2. At the principal's discretion, the use of Internal Fund Purchase Orders may be effectuated, but is not required, for purchases costing less than \$100.00.
 - 3. The principal or designee may authorize a purchase order up to a capped dollar amount (i.e., up to \$50.00, up to \$100.00, etc.) when the exact amount to be spent is not determinable in advance due to nature of the purchase (i.e., food items for hospitality, faculty meetings, etc.).

4. Amounts spent in excess of the capped dollar amount for which the purchase order was processed will be the sole responsibility of the person(s) making the purchase.
- C. Under no circumstances may a School Board employee capitalize on his/her position to buy or sell merchandise or services. School Board employees are prohibited from:
1. Using the School Board's sales tax exemption for personal gain.
 2. Soliciting personal discounts on merchandise or services from School Board vendors, potential vendors, and patrons.
- D. Sufficient funds **must be available** in the respective Internal Fund account structure before a purchase is authorized and processed.
- E. Bid requirements, as stipulated in this chapter, must be observed when making Internal Fund purchases.
- F. Regulations regarding the sales tax exemption on purchases made by schools, as set forth by the Florida Department of Revenue, must be observed when goods are procured. *(Refer to **Section IV, Chapter 9 – Sales Tax** of this manual for sales tax provisions).*
1. In order for the school's sales tax exemption to be applied towards an **eligible purchase** (i.e., items purchased for use by the school or as part of instruction, personal property items for which the school will maintain ownership, etc.) made by and/or for the school, the payment must be made **directly to the vendor with a school or district issued check**.
 2. If the purchase of items **eligible for sales tax exemption** is made by individuals with their **own personal funds**, the school's sales tax exemption **will not apply**; and the sales tax amount paid **cannot** be reimbursed by the school, even if the purchase was authorized by the principal.
 3. If items purchased by individuals on behalf of the school **are not eligible for tax exemption** (i.e. items for re-sale, personal property items to be

kept by students, etc.), sales tax amounts paid may be reimbursed when personal funds were used to make the purchase as long as the principal authorizes the reimbursement.

4. Sales tax amounts due on taxable purchases made by the school, including allowable reimbursements of sales tax to individuals, cannot be paid from General Program or Fund-9 Program revenue. Reimbursement of sales tax, as allowed, may be made from the Special Purpose function, or other Program functions from which the respective purchase was made.

G. The purchase of memberships to warehouse type stores (i.e., Costco, BJ's, SAMS Club, etc.) may be made by schools to be used strictly for school activities and not for personal use by school employees.

1. Only one (1) membership to each particular store may be maintained in the name of the school and paid from Internal Fund revenue per fiscal year. (**Exception:** Memberships purchased through community school for its activities are considered separate.)
2. Memberships for general school use, including student classes and clubs, may be paid from the Special Purpose function, not the General Miscellaneous function.
3. Memberships to be used mainly for classes and clubs activities should be paid for from the General Activities function (0165) in the Classes and Clubs Program (5003), and may also be utilized for general school use.
4. Membership cards must be retained at the school, centrally safeguarded and returned upon use. Their use must be limited to only a few employees authorized by the principal.
5. Schools that violate any of these policies may be subject to the cancellation of memberships and loss of privileges for obtaining future memberships.

H. Only the district issued procurement credit card may be utilized by schools to make authorized purchases. Schools must not obtain or utilize any other vendor issued credit cards to make purchases (i.e. Amoco gas, Citgo gas, Target, etc.)

III. GENERAL PROCEDURES

- A. School faculty/staff desiring to make a purchase must first complete an *Internal Fund Purchase Order* (FM-1012), as required by policy, and obtain the school principal's or designee's signature as evidence of authorization.
 - 1. The *Internal Fund Purchase Order* (FM-1012) form may be obtained from the treasurer and is prepared in triplicate.
 - 2. The approved purchase order form must be submitted to the school treasurer for processing so that the purchase can be made.

- B. Bid requirements for purchases made from Internal Fund revenue differ from bid requirements for purchases made from budgeted tax dollars through the Bureau of Procurement and Materials Management. The following bid requirements must be observed when making purchases to be paid from Internal Fund revenue:
 - 1. For purchases of less than \$1,000.00, telephone bid quotations may be requested but are not required.
 - 2. For purchases of \$1,000.00 or more but less than \$5,000.00, at least three (3) documented telephone quotes are required.
 - 3. For purchases of \$5,000.00 or more but less than \$25,000.00, at least three (3) written bids from the solicited vendors are required.
 - 4. For purchases of \$25,000.00 or more, formal bid procedures must be followed, including advertisement in newspapers and opening of sealed bids on a specified date.
 - a. It is recommended that purchases subject to formal bid requirements be processed through the district's Bureau of Procurement and Materials Management.
 - b. Items for which a District awarded bid is available must be purchased from the bid through the Bureau of Procurement and Material Management, unless the item, as specifically needed by the school, is not covered under the District bid.
 - 5. The use of split purchases to circumvent bid requirements is specifically forbidden.

- C. There are specific bid requirements for school yearbooks, memory books, and student picture activities addressed in this manual. **Refer to the respective chapters in Section IV** of this manual accordingly.
- D. Items meeting the following criteria do not require bids:
 - 1. Educational tests, textbooks and printed instructional materials, films and filmstrips, DVDs, video cassettes, disc, tape or CD recordings, or similar audio-visual materials.
 - 2. Library/Media Center reference books and printed library cards where such materials are purchased directly from the producer or publisher.
 - 3. Publications purchased from owner, copyright holder, or exclusive agent within the state.
 - 4. Publications purchased from a government agency or recognized educational institution.
 - 5. Some purchases related to student activities (fundraising) do not fit prescribed bidding regulations (i.e., agreements to purchase variable items for resale, like candy, wherein different kinds/brands may be sold by different vendors).
- E. Before authorizing a purchase, the principal or his/her designee must verify with the school treasurer the following:
 - 1. Uncommitted funds are available.
 - 2. Items to be purchased meet legal requirements governing school purchasing activities.
 - 3. Bid requirements have been met.
 - 4. Items to be purchased and from a particular Internal Fund account structure are appropriate (i.e. food may not be paid from the General Miscellaneous function.)
- F. Once a purchase has been authorized by the school principal or designee, the school treasurer will process the purchase and ascertain that:

1. An *Internal Fund Purchase Order* (FM-1012) form has been properly completed and signed by the school principal or designee, when applicable.
 2. The account structure from which the purchase will be made is correct.
 3. Documentation for the bid requirements has been provided, when applicable. (Documentation must be retained for audit purposes.)
 4. The purchase does not violate policy as to the restrictions for the Internal Fund account from which the purchase will be paid (*i.e., no food purchases can be charged to the General Miscellaneous {5008-0801} function*).
- G. The treasurer will enter the purchase order into the system to encumber the funds in the account.
- H. RECEIVING PURCHASES
1. The certification of receipt of goods must be made by the person who can confirm that the merchandise, as specified, has been received, or the service has been rendered and therefore payment is in order.
 2. A centralized location for the receipt of merchandise must be established and a school employee should be designated to sign the delivery ticket once the shipment arrives at the school.
 - a. The delivery ticket signed at the point of receipt documents delivery only.
 - b. The delivery ticket does not certify the merchandise was received as specified.
- I. Employee placing the order and/or retaining custody of the merchandise purchased must sign the vendor invoice indicating “**goods received as specified**” (signature and “Goods Received” stamp is acceptable) as certification that the order was verified and is accepted for payment. If the vendor invoice is not included in the package received, a packing slip should be signed as indicated herein.

1. Discrepancies noted in merchandise received must be documented and brought to the treasurer's attention promptly.
 2. Such documentation must be retained for audit purposes.
- J. Signed certification acknowledging receipt of goods, as required per paragraphs "H" and "I" herein above, must be promptly submitted to the school treasurer for him/her to process the payment to the vendor on a timely basis. Payments should be made within 30 days of satisfactory receipt of goods/services, unless discrepancies result.
- K. For purchases made from the Fund 9 program, only the signature of the employee who verified that the merchandise was received as specified, is required on the invoice or packing slip when acknowledging receipt of goods. The principal does not have to sign the invoice or packing slip for Fund 9 purchases unless he or she is the one verifying that the merchandise was received as specified. Nevertheless, the principal shall review invoices to ascertain that the items purchased are allowable under Fund 9 guidelines before authorizing the payment.

I. GENERAL DESCRIPTION

All revenue collected from Internal Fund activities must be submitted to the school treasurer or designated backup employee for deposit into the school's checking account. Accordingly, the treasurer is responsible for making all necessary disbursements from the school's Internal Fund as approved by the principal. This chapter sets forth the policies and procedures for making disbursements, as well as maintaining proper accountability and documentation for audit purposes.

II. GENERAL POLICY

- A. All disbursements for expenditures to be paid from the school's Internal Fund must be made via check and must be approved by the principal. No disbursement is to be made from cash money collected from any activity before being deposited by the treasurer in the school's checking account.
- B. As evidence of the principal's approval for payments to be made, his/her signature, or that of his/her designee, must appear on the following documents:
 - 1. Purchase order, when applicable
 - 2. Check Requisition form
 - 3. Check
- C. All disbursements made must bear two (2) signatures, with one signature being that of the principal or authorized designated administrator, and the second being that of the treasurer or authorized clerical designee.
- D. Disbursements may only be processed when sufficient, uncommitted funds are available in the Internal Fund accounting structure where the expenditure is going to be charged, as well as in the school's checking account. Overdrawing the checking account is prohibited.
- E. Payments must be made in the name of a specific person, company, or organization.

1. The issuance of checks made payable to "Cash" is prohibited.
 2. The issuance of blank checks is prohibited.
 3. No checks should be made payable to the paying school.
 4. A check made payable to an employee who is also an authorized signer on the account must be signed by authorized signers other than himself/herself.
- F. A properly completed *Check Requisition Form* (FM-0992), including all signatures, is required to initiate all disbursements.
- G. All disbursements must have proper documentation in the form of an original vendor invoice or equivalent documentation as provided by the vendor. Where a vendor cannot produce a second "original" of a missing invoice, request a mailed copy of the original and note on it "received as original." The following forms of documentation to support payments made are not allowed:
1. Monthly statements
 2. Packing slips
 3. Faxed copies of invoices
- H. Advanced payment "in full" to commercial vendors who require advanced payment for items/services procured is not permitted unless the items/services procured are essential to support curriculum instruction.
1. Advanced payment "in full" for school sponsored field trips when required by the vendor to reserve seating/accommodations may be made at the principal's discretion. If the vendor has a "No Refunds" policy, advance payment "in full" can only be made if the vendor's policy has been communicated to the participating students/parents/guardians on the *Field Trip Permission Form* (FM-2431).
 2. Advanced payment is permitted to other government agencies and public institutions for printed materials.

- I. At the discretion of the principal, partial payments, when required by the vendor, may be made when items/services are procured to support school and student activities.
- J. All invoices for purchases made for the school must be promptly submitted to the school treasurer for payment. This includes invoices/payment receipts for which faculty or school staff will be expecting reimbursement. The policy for processing payments is as follows:
 1. Payments to vendors must be made within thirty (30) days of satisfactory receipt of goods/services unless:
 - a. Special arrangements have been made with the vendor. *(Deferred payment agreements must be in writing and retained for audit purposes).*
 - b. Discrepancies arise with the vendor due to nonconforming goods/services or other reasons. The discrepancies should be documented for audit purposes, and payment shall be made when the discrepancies are remedied.
 2. Reimbursement requests from faculty/staff for authorized purchases must be submitted to the treasurer when the expenditures, individually or cumulatively, total at least \$25.00.
 - a. At the principal's discretion, reimbursements may be denied when this policy is not adhered to.
 - b. The frequency of processing reimbursements for purchases totaling less than \$25.00, individually or cumulatively, is at the principal's discretion.
 - c. Reimbursements must be made before the end of the fiscal year in which the purchase was made.
 - d. Reimbursement requests shall be initiated with a *Check Requisition (FM-0992)* form.
 - e. No reimbursements may be processed unless original vendor itemized invoices/receipts are provided.

- K. Payments for refunds to students must be processed before the end of the fiscal year in which the money was collected from the student, with the exception of payments for lost and found equipment and property.

II. GENERAL PROCEDURES

- A. Upon receipt of the *Check Requisition* (FM-0992) form requesting that a payment be processed, the school treasurer will review:
 - 1. The *Check Requisition* (FM-0992) form to ascertain that it is properly completed and contains the following information:
 - a. Voucher number (check number assigned by the treasurer)
 - b. Name of school
 - c. Date
 - d. Accounting Structure (verified by the treasurer)
 - e. Name of payee
 - f. Amount
 - g. If applicable, purchase order number
 - h. Identification of transaction
 - i. Necessary signatures:
 - 1) Principal or his/her designee
 - 2) Treasurer or clerical designee
 - 3) Club Sponsor, when applicable
 - 2. The *Purchase Order* (FM-1012) form, the invoice, and/or other supporting documentation to ascertain its propriety and that it includes the following information, as applicable:
 - a. Vendor's name and address
 - b. Date of purchase
 - c. Detail of what was purchased
 - d. Total payment due (including sales taxes, if applicable)
 - 1) Extensions and additions must be checked before the payment is issued.

- 2) Discounts offered by vendors for timely payments must be taken, when applicable.
 - 3) Invoice must contain signature of the employee who certified receipt of goods "as specified."
- B. When a vendor invoice/sales receipt or other form of documentation is not applicable to the disbursement being processed (*i.e., transfer of funds from the checking to the savings account*), the description on the *Check Requisition* (FM-0992) form must reflect an explanation for the transaction.
- C. Before issuing a check, the treasurer shall verify that there are sufficient funds available in the Internal Fund account structure where the expenditure is going to be charged, as well as in the school's checking account. Additionally, the check should not be issued unless all supporting documents and complete information are submitted.
 1. It is the responsibility of the treasurer to attach all pertinent documentation to the *Check Requisition* (FM-0992) form prior to submitting the check for administrative signature.
 2. Documentation must include signature of the employee certifying receipt of goods "as specified."
- D. Once the check is issued, it must be posted into the system. The treasurer shall submit the issued check, along with the required supporting documentation, to the principal for his/her review and signature.
 1. It is the responsibility of the principal, or his/her designee to review all supporting documentation prior to signing the check thereby authorizing the payment.
 2. If questions persist regarding the payment being made, the principal shall clarify them with the treasurer and other applicable party prior to signing the check.
- E. After retrieving the signed checks from the principal and indicating on the invoice the respective check number and date of the payment, the payment shall be sent

to the vendor. The treasurer will then file all documentation and retain the records for audit purposes.

F. REFUNDS – Refunds shall be processed by the treasurer, when necessary, and must be issued via school checks only in accordance with the following guidelines:

1. Refunds must be supported by the receipt, receipt number, or copy of *Recap of Collections* (FM-1004) form prepared initially when the collection was made. In lieu of the original receipt, the receipt number may be recorded on the *Check Requisition* (FM-0992) form.
2. School checks issued for refunds may be cashed by the treasurer.
3. Refunds shall be processed as follows:
 - a. The treasurer shall issue individual checks to the person(s) who are due the refunds when the amount owed to each person meets the following thresholds:
 - 1) Elementary Schools - \$15.00 or more
 - 2) Middle Schools - \$25.00 or more
 - 3) Senior High Schools - \$35.00 or more
 - b. When the refund amount due to a person(s) is less than the threshold amount for the respective school grade level stipulated above, multiple refunds may be processed by the treasurer by issuing only one (1) check made payable to the school employee in charge of the activity for the total amount to be distributed to the various people who are due the refunds. The treasurer may cash the check so that the school employee can distribute the refunds as follows:
 - 1) The school employee will use a *Refund Sheet* (FM-0993) to secure the signature(s) of each student/person receiving the refund, and return the completed *Refund Sheet* (FM-0993) to the treasurer along with the undistributed cash, if any.
 - 2) The treasurer will issue a receipt to the employee for undistributed cash returned, if any.

- 3) Any cash returned will be deposited to the function from which the refund check was issued.
- 4) The treasurer will attach signed *Refund Sheet* (FM-0993) to the check requisition as documentation.

G. VOIDED-STALE-DATED CHECKS - Voided Unclaimed Check Sections 717.113 and 717.1035, Florida Statutes (1991 Supplement) provide that all intangible personal property, including checks, issued by governmental entities are presumed abandoned and subject to the custody of the State as unclaimed property, if the owner has not claimed or corresponded in writing concerning the property within one (1) year after the date prescribed for payment or delivery, provided the last known address of the owner is unknown. To monitor outstanding checks that may become stale dated, the school treasurer will:

1. On a monthly basis, review the outstanding checks to determine which checks have remained outstanding for three (3) months.
2. Prepare and send a *Notice of Unclaimed/Stale-Dated Check(s)* (FM-5537) to all payees whose checks have been outstanding for at least three (3) months.
3. If no response is received within 15 days of issuing the first *Notice of Unclaimed/Stale-Dated Check(s)* (FM-5537), a second notice is sent to the payee.
4. When a payee signs and returns the *Notice of Unclaimed/Stale-Dated Check(s)* (FM-5537), the treasurer may proceed in accordance with the response noted by the payee (i.e., issue a replacement check to the payee, void the original check, etc.).
5. For those checks that remain outstanding after six (6) months and for which the payee has not responded to the *Notice of Unclaimed/Stale-Dated Check(s)* (FM-5537) sent, the treasurer will:
 - a. Record them on an *Unclaimed Stale-Dated Checks Schedule*. The following information should be included on the *Stale-Dated Checks Schedule*:

- 1) Payee information (name, Social Security number or payee's Federal Identification number, address, and telephone, if available)
 - 2) Check date
 - 3) Check number
 - 4) Check amount
 - b. Void the original stale-dated check issued and transfer the respective amount via journal voucher (JV) transfer from the original function to the Trust Program, Unclaimed Stale-Dated Checks function (Program 5004 – function 0466)
6. A separate folder containing all pertinent information and documentation related with stale-dated checks must be maintained by the treasurer. The information for stale-dated checks that have not been reported and remitted to the district must be carried forward with the next fiscal year's records to facilitate accessing this information for the next reporting period and maintain a proper audit trail.
7. Amounts for unclaimed stale-dated checks that are more than one (1) year old from the original date of issuance, must be reported to the State of Florida Office of the Comptroller – Department of Financial Services. The district's Internal Fund Accounting Section compiles stale-dated check information reported by all schools to submit to the State of Florida.
- a. A memorandum with instructions on reporting and submitting stale-dated check amounts is prepared and made available to all schools by the Internal Fund Accounting Section during the **first week of January every calendar year**. The deadline for schools to submit stale-dated check information to the district's Internal Fund Accounting Section is January 31 of each calendar year. The treasurer is responsible for accessing a copy of this memorandum, complying with the procedures, and meeting the reporting deadline accordingly.

- b. A *Stale-Dated Checks Schedule* containing the Payee information (*name, address, telephone, social security or federal identification number, if available*) and check information (*i.e., check date, check number, and check amount*) shall be used to complete the reporting forms.
- c. Payees who contact the school for unclaimed checks after the funds have been remitted by the school to the District, and ultimately to the State of Florida, should be advised to contact the office of the Comptroller for the State of Florida – Department of Financial Services for a replacement check.

I. GENERAL DESCRIPTION

Due to School Board policy and other legal requirements, there are restrictions imposed on certain expenditures that can be paid through the school's Internal Fund. Although the expenditures may not be prohibited, special procedures must be observed in order to properly account for them. These expenditures include those associated with capital improvement projects; as well as other furniture and equipment costing \$ 1000.00 or more; payments for faculty/administrative travel; payments for contracted services; and payments to School Board employees for off-duty services. The district's Manual of Property Control Procedures and Travel Policies and Procedures Manual establish the guidelines for transactions associated with equipment purchases and administrative travel expenditures, respectively, and should be referred to accordingly. Additionally, **Section IV, Chapter 10 – Travel** of this manual sets forth accounting policies and procedures for administrative/professional travel paid from Internal Fund revenue. This chapter specifically addresses the policies and procedures pertinent to expenditures associated with **1)** capital improvement projects, **2)** contracted services, and **3)** payments to School Board employees for off-duty services that are paid from Internal Fund revenue.

II. GENERAL POLICY

A. Written requests for capital improvement projects approved by the principal must be presented to the Region Center Superintendent and the district's Office of School Facilities for approval prior to commencing the project. Functional equipment to be installed on school grounds must be approved by the district's Office of Risk and Benefits Management. Expenditures for projects meeting the following criteria are considered capital improvements:

1. Expenditures for the installation of new and/or replacement equipment that require installing or changing of electrical wiring or power supply outlets. These expenditures include the following or similar items:
 - a. Air conditioning equipment
 - b. Lighting equipment
 - c. Computer networks (labs)

2. Expenditures for purchasing and/or installing equipment, mechanical devices, or other items that become affixed to school buildings/structures, including remodeling-type expenditures that involve materials or equipment subject to fire or building codes.
 - a. Carpeting/flooring
 - b. Playground shelters/equipment
 - c. Paved/stamped concrete walkways or courtyards
 - d. Outdoor benches/furniture affixed to the ground
 - e. Awnings
 - f. Stage curtains
 - g. Blackout curtains
 - h. Wallpaper
 3. Equipment /items requiring plumbing or electrical connections.
- B. Bidding procedures for Internal Fund purchases as stipulated in ***Section II, Chapter 4 – Internal Fund Purchases*** of this manual must be observed. For capital construction projects, bid procedures are not required when the work is going to be performed by the district's Maintenance Department or other district office.
- C. Proposals for air conditioning equipment or installation purchased from Internal Fund revenue must comply with School Board Rule 6Gx13- 3E-1.23.
- D. In accordance with district policy, the purchase of used equipment, except school buses, is **prohibited**. Exceptions to this policy may be requested in writing from the REGION Center Superintendent.
- E. Payments to outside vendors for contracted services to be paid from Internal Fund revenue are subject to the following restrictions:
1. Payments for lease agreements for office machines or equipment (including copiers) are **not allowed**.

2. Repairs/maintenance and service agreements for copiers or other office equipment in excess of \$500.00 per year are **not allowed**.
 3. Payments for services associated with approved capital improvement projects can only be made to the district when the Maintenance Department has done the work or approved outside vendors authorized by the district's Office of Facilities Management to perform capital improvement work.
 4. Payments for wireless communication services or devices (i.e., pagers, cellular phones, even if used only as two-way radios, internet connections, etc.) are **not allowed**.
 5. Payments to guest speakers are allowed as long as the topics presented relate to the instructional curriculum and/or staff professional development.
- F. Payments from Internal Fund revenue to School Board employees for services performed during off-duty hours and for duties other than those for which regularly employed must be processed in accordance with district issued guidelines, policies and procedures.
1. Cash payments to referees, either School Board employees or non-School Board employees, officiating athletic games conducted as part of the schools Athletic Program may be made as long as allowed by district policy. Such cash payments, if allowed, shall be processed in accordance with District issued guidelines.
 2. Payments to School Board employees for off-duty services must be authorized by the principal.

II. GENERAL PROCEDURES

- A. For capital improvement projects, the following procedures apply:
1. A written proposal outlining the details of the project and anticipated cost must be prepared and signed by the principal. The proposal should include the following information:

- a. Plans and/or drawings relating to the improvement, when applicable
 - b. Information relating to the material content (contact the assigned Buyer at the Bureau of Procurement and Materials Managements for specifications)
 - c. Estimate of costs (supported by bids, as applicable)
 - d. Method of payment/source of funds to be used for payment
2. The proposal shall be forwarded to the REGION Center Superintendent for approval.
3. Proposals for projects requiring subsequent maintenance/upkeep by the school or a district department (i.e., Maintenance, Facilities, Energy Services), or that may result in the school/district incurring periodic, recurring charges to operate or maintain, must also be presented for approval to the respective district department, as applicable.
4. Upon approval by all required administrators/district departments, the school may proceed with the project. All payments must be made in accordance with Internal Fund policies and procedures for disbursements as stipulated in **Section II, Chapter 5 – Disbursements** of this manual.
 - a. If capital improvements will be paid from General Program (5008) revenue, all respective disbursements shall be recorded in the General Program (5008) Capital Improvement Projects function (0818).
 - b. If capital improvements will be paid from Trust Program (5004) Donation function specifically designated for the project, all respective disbursements shall be recorded in that function.
 - c. If capital improvements will be paid from Trust Program (5004) Special Purpose function (0458) revenue, the treasurer must transfer the corresponding amount to cover the costs of the project to the Trust Program (5004) School Improvement (0554) function and shall record the project expenditures in that function.

5. School-allied organizations that desire to purchase and/or have installed in a school materials, equipment, or other items considered to be capital improvements as established by this chapter, must adhere to all policies and procedures as stipulated herein.
- B. For contracted services (*i.e., guest speakers, disc jockey for school dances, etc.*) to be paid from the school's Internal Fund revenue, the following procedures apply:
1. The principal, or designee, must authorize the service to be provided and subsequent payment. The *Agreement Form for Contracted Services* (FM-2453) must be used and signed by the principal when contracted services are procured by the school.
 2. The contract agreement must also be submitted for signature to the REGION Center Superintendent when the cost of the services to be provided exceeds \$3,000.00. Contract agreements for services costing in excess of \$6,000.00 must also be forwarded to the School Board Attorney and the Associate Superintendent of the REGION Centers. All contracts in excess of \$10,000.00 require School Board approval.
 3. The treasurer shall retain copies of the signed *Agreement Form for Contracted Services* (FM-2453) as part of the required documentation for issuing the payment check for services rendered. Additionally, an invoice should also be requested from the person/business entity providing the service.
 - a. Payments made to an individual (including students) or outside business entity for contracted services rendered that total more than \$600.00 and were not processed through the district's payroll department are subject to the Internal Revenue Service (IRS) income reporting guidelines. District issued guidelines shall be adhered to in compliance with IRS reporting guidelines for these types of payments.

- 1) Once the service is rendered, the treasurer may issue a check in the name of the individual or business entity. The expenditure shall be charged to the respective Internal Fund function.
 - 2) Issuing cash payments for contracted services is prohibited.
- b. If the contracted service is rendered by a School Board employee, payments shall be processed in accordance with District guidelines.
- C. Payments to School Board employees for off-duty services paid from Internal Fund revenue shall be processed through the district's Payroll Department in accordance with district guidelines.
1. In order to remit revenue from the Internal Fund accounts to process payments through the district's Payroll Department, the treasurer will issue an Internal Fund check made payable to the "School Board of Miami-Dade County" and proceed as follows:
 - a. The check will be posted in the system to the respective Internal Fund account covering the expenditure (i.e., General Athletics, General Miscellaneous, Trust Program – Donation, etc.)
 - b. The check, along with the *Check Requisition* (FM-0992) form and supporting documentation, will be presented to the principal for signature.
 - c. Submit the check to the Office of Treasury Management – SBAB (School Board Administration Building) Mail Code 9999. The check must be accompanied by a memorandum indicating the respective payroll accounting structure (must be a school Budget Structure, not an Internal Fund account structure) where the money is to be credited.

2. Custodial payroll must be processed through the Payroll Section on the “V” roster. Submit the check to the Office of Treasury Management as instructed per “1a-c” hereinabove.

I. GENERAL DESCRIPTION

In addition to recording transactions from the collection of money and disbursements thereof, the school treasurer may also need to record other types of entries such as transfers of funds, posting corrections, and voiding entries as deemed necessary.

A transfer is the movement of money from one account to another. Transfers may be required to “physically” move money from the school’s checking account to a savings account, or to move money from within one Internal Fund Program function to another. Transfers within Internal Fund accounts result when revenue has been properly recorded in one particular function, yet all or a portion of the revenue can be attributed to another account as Internal Fund policy allows (*i.e., school picture revenue was recorded in the School Pictures account, yet up to 50% of the school’s profit may be transferred to the Special Purpose account*).

A posting correction is a transaction required to correct an error in posting as a result of initially recording revenue in the wrong Internal Fund account (*i.e., collections for a field trip were posted to the General Miscellaneous account instead of the Trust Program – Field trip account*). Although disbursements are generally corrected by modifying the initial check directly in the MSAF system, an occasional situation may arise that will require a posting correction (*i.e., when a void stale-dated check is subsequently cashed by the payee*).

Typically, these types of transactions are known as JV (journal voucher) entries because they are initiated by a *Check Requisition/Journal Voucher (JV) Transfer* (FM-0992) form. This section sets forth the policies and procedures for the proper accounting of these types of transactions.

II. GENERAL POLICY

A. All transfers of money must be approved by the principal or his/her designee.

1. Transfers of money between accounts within a school's Internal Fund Programs and functions may only be made as allowed by Internal Fund policy.
 2. Transfers of money between functions within the General Program (5008) are not allowed.
- B. Transfers of money must not be used to make posting corrections.
- C. Posting corrections, including voiding entries, may be made by the treasurer as necessary, but must be approved by the principal.

II. GENERAL PROCEDURES

- A. Transfers - A transfer request is initiated by the account sponsor/representative on a *Check Requisition/JV Transfer* form (FM-0992) and submitted to the treasurer for processing. The following information must be completed on the form by the account sponsor:
1. Name of the school
 2. Name of the Program and function(s) transferring out/in
 - a. Object 5790 for transferring out
 - b. Object 4490 for transferring in
 3. Sub-ledger (if appropriate)
 4. Amount
 5. In/Out
 - a. "O" for transferring out
 - b. "I" for transferring in
 6. DR/CR
 - a. DR for Debit
 - b. CR for Credit
 7. P.O. Number: use only if applicable as a reference to transfer of funds
 8. Description of goods/services ordered: use space to record explanation for transfer of funds
 9. All required signatures must be obtained

- a. Account representative
 - b. Treasurer or clerical designee
 - c. Principal or administrative designee
- B. The treasurer will review the transfer form for propriety and enter the transaction in the system. (Refer to the MSAF Manual for instructions on entering the transaction.)
- C. The treasurer must maintain a numerically sequenced log of all JV (Journal Voucher) activity for the current school year.
1. The treasurer records the computer generated Transfer Document Number on the *Check Requisition/JV Transfer* (FM-0992) form and logs transfers on the *JV Posting Log* in numerical sequence.
 2. The *JV Posting Log* and numerically sequenced white copies of the *Check Requisition/JV Transfer* (FM-0992) form are maintained for current year in a folder specifically designated for all JV activity.
- D. Posting corrections are initiated and processed by the treasurer, as necessary, and submitted to the principal for approval. (Refer to the MSAF Manual for instructions on entering the transaction.)
1. Once approved, the treasurer will enter the transaction in the system.
 2. The treasurer will record the transaction(s) in the log accordingly and maintain the records for audit purposes.

I. GENERAL DESCRIPTION

The Division of Athletics/Activities and Accreditation provides schools with unified leadership and guidance for the schools' athletic programs. This division issues two (2) manuals, the Interscholastic Athletic Manual for senior high schools, and the Middle School Sports Manual for middle schools, which establish the regulations for administering the schools' athletic programs, including athletic team sport events and closely related activities. These manuals should be referred to accordingly for procedural guidelines for administering the athletic programs at schools. Each principal will appoint an Athletic Director who will be responsible for administering the interscholastic athletic program, and an Athletic Business Manager who will be responsible for managing the business transactions thereof. This chapter establishes the accounting policies and procedures for financial transactions that must be accounted for in the Athletic Program (5001) in the schools' Internal Fund.

II. GENERAL POLICY

- A. All revenues from ticket sales for school athletic games must be accounted for through the school's Internal Fund. Revenue from fundraising activities conducted during school athletic games (i.e., concessions, sale of programs, t-shirts, etc.) must also be accounted for through the school's Internal Fund when sponsored by the school (i.e., student Football Club, Cheerleaders, Baseball Club).
 - 1. Concessions and fundraising activities sponsored by the school in connection with athletic events will be under the supervision of the Athletic Business Director, or delegated faculty/staff sponsor responsible to him/her.
 - a. The principal must approve all concession sales/operations to ascertain that only appropriate items are made available for sale.

- b. The Athletic Business Manager is ultimately responsible for the preparation of all financial reports and required fundraising activity forms.
 - 2. School-allied organizations (i.e., Booster Clubs, PTA/PTSA's, etc.) may sponsor fundraising activities conducted during school athletic games when approved by the principal.
 - a. Proceeds from fundraising activities sponsored by school-allied organizations are handled independently from the school's Internal Fund.
 - b. No school employee may be involved in the handling of money or merchandise for fundraising activities sponsored by school-allied organizations.
- B. The school's Athletic Business Manager will be responsible for records and reports related to the business activities of the athletic program as outlined in the respective Athletic Manual (senior high schools or middle schools), as well as required documentation related to Internal Fund activities as indicated herein.
- C. Individual functions within the Athletic Program (5001) must be used to account for financial transactions for each team sport in the school (i.e., Football (function - 0008), Baseball (function – 0004), Volleyball (0020), etc.).
 - 1. Only revenue from ticket sales to athletic games for the different sports is accounted for in the individual sport functions.
 - 2. Revenue generated from fundraising activities conducted by particular sport teams is to be accounted for separately under the Classes and Clubs Program (5003) in the respective team club function. No fundraising activity transactions are recorded in the Athletic Program functions.

- D. The General Athletic function (0002) is used to account for miscellaneous revenue and the related disbursements intended for the general use of team sport activities (*i.e., unrestricted donations for the general use of any school sport team, transfers of money from other Internal Fund accounts to subsidize athletic program expenditures*).
- E. Transfers of funds from other Internal Fund Program functions to subsidize athletic program expenditures must be made to the General Athletic function (0002) in the Athletic Program and not to individual sport team functions. No transfers of funds are allowed between Athletic Program (5001) functions.
- F. Disbursements charged to Athletic Program functions should only be those expenditures directly associated with the athletic team sports program of the school (*i.e., travel expenses to sporting events for students on the teams and the coaches, referees, game related expenses, etc.*).

II. GENERAL PROCEDURES

- A. All money from athletic game ticket sales and related activities sponsored by the school will be collected and documented in accordance with the provisions set forth in **Section II, Chapter 2 - Collection of Money** of this manual, and deposited in the school's Internal Fund checking account. Control and accountability of athletic tickets is maintained by the Athletic Business Manager.
 - 1. Money collected during school hours will be submitted to the school treasurer for deposit into the bank account.
 - 2. Money collected during evening activities may be taken directly to the bank's night depository by a designated person(s).
 - a. The total money collected should be verified by someone other than the person taking the deposit to the bank's night depository, preferably the Athletic Business Director or designee.

- b. A copy of the bank deposit slip and a *Recap of Collections* (FM-1004) form must be submitted to the school treasurer as early as possible the following day.
 - c. The treasurer will record the revenue for the amount of the deposit in the respective Athletic Program function and issue a receipt to the Athletic Director.
- B. The Athletic Program - General Athletic Function (5001 – 0002) will begin each fiscal year with the total carry over net balance from the prior year.
 - 1. During the process of closing the fiscal year, the system will automatically close out the year-end balances of all Athletic Program functions to the General Athletic function.
 - 2. Individual sport functions will begin each fiscal year with a zero balance.
 - a. Some sport team functions may carry negative balances during the year, particularly if ticket sales to the athletic games are not sufficient to cover the sport team's expenditures.
 - 1) In these cases, fundraising is encouraged to help subsidize costs. The treasurer may process a transfer of fundraising proceeds to the General Athletic function (Program 5001 – 0002), not to individual team sport function, when approved by the principal and the sponsor of the account providing the proceeds.
 - 2) At the principal's discretion, revenue from school vending machine operations may also be used to subsidize athletic program expenditures. Upon the principal's approval, the treasurer may process a transfer of funds from the vending machine account (Program 5008 – function 0806) to the General Athletics function (Program 5001 – 0002).

- b. Available balance in the General Athletic function at year-end will serve to absorb negative balances in other Athletic Program functions when the fiscal year closes out.
 - 1) The Athletic Business Manager should monitor the available balance in the General Athletic function throughout the year to ascertain that expenditures charged to sport team functions do not exceed the overall positive available balance in the Athletic Program. Monthly balances should be obtained from the school treasurer for this purpose.
 - 2) The school must not end the fiscal year with a negative overall balance in the Athletic Program.
- C. To initiate disbursements, the Athletic Business Manager will prepare and provide the treasurer with a *Check Requisition* (FM-0992) form and appropriate documentation.
 - 1. All policies and procedures applicable for processing disbursements as stipulated in **Section II, Chapter 5 – Expenditures/Disbursements** of this manual must be followed.
 - 2. Treasurer will issue the check accordingly; and, after securing the principal's signature, he/she will forward the check and duplicate copy of the Check Requisition Form to the Athletic Business Manager for mailing.
- D. Payments to individuals who are considered independent contractors since they perform specialized services during athletic games (i.e. referees, game officials, etc.), may be funded from the school's Internal Fund in accordance with district adopted policies and procedures in order to comply with Internal Revenue requirements for reporting miscellaneous income paid to these individuals.

- E. Payments to School Board employees for off-duty services during athletic games, or for performing duties other than those for which regularly employed, must be processed through the district's Payroll Department in accordance with established policies and procedures.
- F. Financial transactions for certain activities associated with the Athletic Program must be accounted for in the Internal Fund Trust Program (5004) because of the restricted usage of the money received. The treasurer will use the following functions under the Trust Program (5004) accordingly, for these types of transactions. The respective accounts, as deemed necessary, may have to be activated through the district's Internal Fund Accounting Section.
 - 1. Athletic Insurance - (function 0009) - is to be used to record the money collected for student athletic insurance premiums. Amounts collected for athletic insurance premiums must be forwarded to the insurance carrier; therefore, there must not be a remaining balance in this function at the end of the fiscal year.
 - 2. Tournament (G.M.A.C.) – (function 0041) - is to be used to record ticket sales revenue and game related expenditures associated with GMAC sport tournaments hosted by an individual school in which the proceeds will be shared along with other participating schools.
 - a. The treasurer will record all revenue from ticket sales and the related disbursements for these athletic events, as requested by the Athletic Business Director. The portion of the profit allocated to the host school will be transferred to the respective sport team function under the Athletics Program upon approval by the Athletic Business Director and the principal. Documentation of the apportionment of the proceeds must be retained for audit purposes.
 - b. The treasurer will issue checks to the other participating schools for their share of the proceeds from these events as requested by the Athletic Business Director.

- G. Athletic Rental & Security – (function 0405) - is to be used to record the money received from the District's Athletic Office to pay for the rental of sporting facilities and security.
- H. Girls Interscholastic Ath Tax – (function 0421) - is to be used to record money received from the District's Athletic Office for girls' interscholastic sports.
- I. Ath. Repair/Replacement/Renovate – (function 0519) - is to be used to record money received from the District's Athletic Office to pay for the repair, replacement or reconditioning of sporting equipment (i.e., helmets, weights etc.).
- J. District Athletics Trust Funds – (function 0433) – is to be used to record money received from the District's Athletic Office for specified purposes (*i.e., transportation*) other than those addressed hereinabove.

I. GENERAL DESCRIPTION

The music program is part of the curriculum of the school. Proceeds from performances and activities of student musical groups and the respective expenditures must be recorded in the schools' Internal Fund under the Music Program (5002) classification. This chapter establishes the accounting policies and procedures for financial transactions that are accounted for under the Music Program in the schools' Internal Fund.

II. GENERAL POLICY

- A. Schools may not contract out the services of student musical groups for specified compensation to be received either by the school or individual students.
- B. Donations may be accepted from non-school agencies for the services of a student music group, director, and assistant director in conjunction with the music group performance and must be accounted for through the schools' Internal Fund under the Music Program (5002).
- C. Revenue generated from the sale of admission tickets to student music group performances must be accounted for through the schools' Internal Fund. School-allied organizations may not independently handle this type of revenue through their separate accounts.
- D. Revenue generated from other fundraising activities conducted by student music clubs may be recorded under Music Program functions, or may be accounted for under the respective student music club in the Classes and Clubs Program (5003).
- E. Revenue generated from activities recorded in the Music Program (5002) functions may be used accordingly to pay for items directly associated with the school's music program activities (i.e., musical equipment, travel expenses for

music group competitions, uniforms and accessories for student use in performances, etc.).

- F. Fees assessed to students for the use of school property, such as instruments and/or uniforms, must be presented to the REGION Center for approval on the required *SPECIAL FEES AND CHARGES* (FM-2396) form and must not exceed maximum amounts allowed by School Board Rules. All anticipated charges associated with maintenance of the property (i.e., dry cleaning charges, instrument tuning charges, etc.) should be included in the assessed fees proposed.
- G. Purchases of music equipment made by the school shall be recorded in the Music Program available functions to distinguish these transactions from those related to the purchase of other general equipment for the school.
- H. Music department equipment is often assigned temporarily into the custody of students and used off campus.
 - 1. No equipment may be taken off campus without proper authorization and paperwork. All pertinent documentation and inventory records must be maintained for audit purposes.
 - 2. Property transactions are governed by the District's procedures as stipulated in the Manual of Property Control Procedures.
- I. Remaining balances in dormant/inactive Music Program functions may be transferred **a)** to other functions within the Music Program, **b)** to a related student class/club in the Classes and Clubs Program (i.e. Band Activity to the Band Club), or **c)** to the General Miscellaneous function.
 - 1. A dormant or inactive function is one in which no transactions have been posted for at least two (2) consecutive fiscal years.

2. Authorization from the REGION Center, as well as the Internal Fund Accounting Section Supervisor, must be obtained in order to transfer remaining balances of \$1,000.00 or more.

III. TYPICAL ACCOUNTS AND GENERAL PROCEDURES

- A. Different types of transactions related to Music Program activities will be recorded under the respective functions associated with the activities. Typical function accounts maintained under the Music Program (5002) will be used as follows:

1. Activity functions – transactions recorded in the various activity accounts will include:
 - a. Donations for general music department use (including donations by non-school agencies for student performances)
 - b. Revenue generated from the sale of admission tickets to a student musical group performance(s)
 - c. Travel expenses for students and chaperones to music program events
 - d. Transfers to or from other Internal Fund accounts (Refer to **Section II, Chapter 6 - Transfers and Journal Entries** in this manual.)
2. Property Purchase Equipment functions shall be as follows:

The Music Program (5002) – Music Equipment/Property (function – 0059) shall be used to record purchases of musical equipment.

- a. These property transactions are governed by the District's procedures as stipulated in the Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* (FM-1669) form will be submitted to the Property Accounting Office for Internal Fund property purchases of \$ 1000.00 or more.

- b. Revenue that may be transferred from another music activity function and/or Property Rental Account to offset property purchases shall also be recorded in the Music Equipment/Property (function – 0059).
 - 3. Property Rental functions shall be used as follows:
 - a. To record revenue from fees charged to students for supplies and for the use of school property, such as instruments and/or uniforms.
 - 1) Cleaning charges for uniforms must be included in the assessed fees.
 - 2) Maintenance (i.e., piano tuning) and repair charges for uniforms or rental equipment are also covered and must be included in the assessed fees.
 - 3) Fees charged may be established separately by each school, but must not exceed the maximum stipulated by School Board Rules.
 - b. Transfers of revenue from Property Rental accounts (functions) may be made to Property Purchase accounts to offset all or part of the expenditures for rental type property.
 - c. Expenditures for repairs and maintenance or purchase of supply items used in conjunction with rental property may be made directly from the Property Rental account (functions).
- B. Expenditures may not exceed the available cash balance in any account (function). Fundraising profits from student club activities may be transferred as authorized to offset expenditures in music program accounts (functions).
- C. Donations received from non-school agencies for the work of the band director and assistant band director in conjunction with a school's music group

performance will be recorded in the respective music activity account (function). These payments will not be made directly from the school's Internal Fund, but instead will be processed through the District's Payroll Department.

1. The treasurer will issue a check from the respective music activity account payable to the School Board of Miami-Dade County.
2. Once approved by the principal, the check will be sent to the Office of Treasury Management to be credited to the respective payroll structure so that the compensation can be issued accordingly.

I. GENERAL DESCRIPTION

The revenue generated from the activities of student classes and clubs must be accounted for through the schools' Internal Fund. The principal is responsible for approving the creation of all student clubs and their activities and ascertaining that School Board policy is adhered to. All student clubs must have a faculty sponsor responsible for overseeing the students' activities, ensuring that Internal Fund policies and procedures are followed, as well as maintaining the required financial documentation for the club's activities. The district's Office of Athletics, Activities, and Accreditation issues a Student Activities Handbook that establishes guidelines for conducting student activities and must be adhered to. This chapter establishes the accounting guidelines for the type of financial transactions that are accounted for under the Classes and Clubs program in the schools' Internal Fund. Some activities conducted by student classes and clubs and accounted for under this program require specific accounting policies and procedures (i.e. fundraising activities) which are provided in Section IV of this manual.

II. GENERAL POLICY

- A. All student clubs, activity groups and organizations that operate within a school must be approved by the principal, who is ultimately responsible for ascertaining that School Board policy in regards to the creation of and existence of student clubs and interest groups is adhered to. The following School Board Rules apply for student clubs and activity groups:
 - 1. Organizations – Secret Societies - 6Gx13- 5C-1.04
 - 2. Organizations – Fraternities and Sororities - 6Gx13- 5C-1.041
 - 3. Organizations – Clubs and Student Activity Groups - 6Gx13- 5C-1.042
- B. All student groups must have a school faculty/staff sponsor assisting in an advisory and supervisory capacity.
- C. In the event that a school sponsors multiple chapters of an organization, each individual chapter should have its own Internal Fund function.

- D. Financial transactions associated with classes, departments, student clubs, and interest groups will be recorded in the school's Internal Fund under separate functions in the Classes and Clubs (5003) program.
- E. The revenue in the Classes and Clubs accounts (functions) shall be expended for the benefit of the students in the class or club that participated in generating the revenue or for purposes designated by such students as allowed by School Board policy. Authorization from a student club officer and the faculty sponsor is required as documentation for expenditures to be paid from classes and clubs funds.
 - 1. At the principal's discretion, any remaining balance in the function of a class that has graduated (i.e., Class of 2002, Class of 2003, etc.) may be transferred to either the next year's graduating class function **or** to the General Miscellaneous function, when no other written instructions have been provided by the student officers of the class that graduated.
 - 2. For other functions in the Classes and Clubs (5003) Program that become inactive/dormant, the remaining funds shall be considered as belonging to the General Miscellaneous (5008-0801) function and shall be transferred to this function accordingly.
 - a. A dormant or inactive account is one for which no activity has transpired during two (2) consecutive fiscal years.
 - b. Transfers of balances in dormant/inactive accounts to the General Miscellaneous function shall be made after the close of the fiscal year in which the function is rendered inactive/dormant.
 - c. Approval from the REGION Center Superintendent and the Internal Fund Accounting Section supervisor must be obtained to transfer remaining balances of \$1,000.00 or more in a dormant/inactive function.
- F. All disbursements by any club or student organization must be made by a check.

1. Expenditures may be incurred for appropriate purposes, as allowed by Internal Fund and School Board policy and as approved by the student class/club officers, the sponsor, and the principal or designee. Expenditures must not exceed available revenue in the respective function.
 2. Expenditures may be subsidized by other student clubs, when authorized by student class/club officers, by transferring revenue from the respective Classes and Clubs Program functions.
 3. At the discretion of the principal and as allowed by Internal Fund policy, revenue from the school's General Miscellaneous or Special Purpose functions may also be used to subsidize student classes and clubs expenditures.
- G. Expenditures for the purchase of property items of \$ 1000.00 or more, are not to be made directly from any Classes and Clubs Program functions.
1. Transfer of funds shall be made from the sponsoring function to the General Program (5008) Equipment function (0811), with the actual expenditure being charged to this structure.
 2. These property transactions are governed by the District's procedures as stipulated in the Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* (FM-1669) form will be submitted to the property accounting office for property purchases of \$ 1000.00 or more.

III. TYPICAL FUNCTIONS IN THE CLASSES AND CLUBS PROGRAM AND GENERAL PROCEDURES

- A. All collection of money and related disbursements for student class and club activities must be processed through the school treasurer and made in accordance with internal fund policies and procedures as stipulated in **Section II, Chapter 2 – Collection of Money and Chapter 5 – Disbursements** of this manual.
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- B. Typical revenue recorded in Classes and Clubs Program (5003) functions includes club dues and assessments, fund-raising activity revenue, and donations designated for general use by a particular student class or club.
- C. All activities conducted by student classes and interest clubs must be approved by the principal. Fundraising activities must be conducted in accordance with all Internal Fund policies and procedures stipulated in **Section IV, Chapter 2, - Fundraising Activities** of this manual.
- D. Special forms and records are required to be maintained for the school's yearbook and newspaper activities. Refer to **Section IV, Chapter 6 - Yearbooks and Chapter 8 – Newspaper** of this manual.
- E. The school treasurer will record the financial transactions for student class and club activities in the respective student class/club functions and deposit all money collected in the school's checking account. The *Internal Fund Chart of Accounts* contains distinctive corresponding function numbers for student classes and clubs that may be activated and used accordingly.
 - 1. For those classes or clubs not listed within the *Internal Fund Chart of Accounts*, generic service and interest club functions may be used.
 - 2. The General Student Activities function (0165) or the Athletics Student Activities (0307) functions will be used to account for financial transactions conducted for the general benefit of the school's student classes/clubs or athletic teams, respectively.
 - 3. Written requests must be directed to the district's Internal Fund Accounting Section to activate a particular student club function as needed.
- F. The *Internal Fund Chart of Accounts* contains an all-inclusive listing of available functions under the Classes and Clubs Program. The district's Internal Fund Accounting section should be contacted to activate functions, as needed. Some

typical student clubs, with the respective Internal Fund functions, include the following:

1. Advance Drama (5003-0076) / Thespians (5003-0133) / Drama (5003-0172) - The International Thespian Society (ITS) is the student division of Educational Theatre Association. This honor society promotes and strengthens school theatre by recognizing and rewarding excellence.
2. Art Club (5003-0077) - The National Art Education Association (NAEA) has a middle and high school program. Both programs help generate interest, inspire, and recognize those students who have shown an outstanding ability in art.
3. Debate Club (5003-0088) / National Forensic League (5003-0187) - The National Forensic League (NFL) is a high school honor society that promotes the interests of interscholastic debate, oratory, and public speaking. The National Junior Forensic League (NJFL) is the middle school counterpart.
4. Future Business Leaders of America (5003-0096/0097/0218/0219/0220/0221) - Future Business Leaders of America (FBLA) is an educational association of students preparing for careers in business and business-related fields.
5. Health Occupations Students of America (5003-0103) - Health Occupations Students of America (HOSA) is an organization for students who are seeking careers in the health care industry.
6. JETS (5003-0106) - The Junior Engineering Technical Society (JETS) promotes interest in engineering, science, mathematics, and technology.
7. Key Club (5003-0109) - The Key Club is a Kiwanis organization that teaches community service and leadership to young people.
9. Math Honor (5003-0114) / Mu Alpha Theta (5003-0186) / Math Club (5003-0250) - Mu Alpha Theta is an organization that is dedicated to promoting scholarship in mathematics.
10. National Honor Society (5003-0115) - The National Honor Society (NHS) serves to honor students who have demonstrated excellence in the areas of scholarship, leadership, service, and character.

11. General Student Activities (5003-0165) – This function shall be used to account for revenue generated from student fundraising activities conducted for the general benefit of student classes and clubs in the school. Expenditures paid from revenue in this function should be to support student club activities and help the different student clubs subsidize costs for participating in educational events/activities. All expenditures must be approved by the Activities Director, as well as the principal.

12. Gen. Athletics Student Activities (5003-0307) - This function shall be used to account for revenue generated from student fundraising activities conducted for the general benefit of athletic team sports. Expenditures paid from revenue in this function should be to support team sport activities and help the different sport teams subsidize costs for participating in athletic competitions/events required as part of the Athletic game schedules. All expenditures must be approved by the Athletic Business Director, as well as the principal.

I. GENERAL DESCRIPTION

As part of a school's Internal Fund activities, money is often collected or received for specific purposes or for restricted uses. In many instances, the school acts purely in a trustee capacity to administer the funds accordingly. Consequently, all funds collected or received for a specific, restricted purpose shall be accounted for in the school's Internal Fund under a Trust (5004) Program function. Different functions under the Trust Program are available to record the revenue and respective disbursements for money held in trust for specific purposes, departments, or activities. This chapter sets forth the policies and procedures for the financial transactions recorded in the Trust Program in the school's Internal Fund.

II. GENERAL POLICY

- A. Trust funds shall be expended only for the purpose for which collected or received.
 - 1. When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to person(s) from whom collected or received, if practicable. Donors may designate an alternate purpose, at which time documentation of the change should be obtained.
 - 2. A separate function must be used to account for financial transactions for different activities.
- B. If a school undertakes a project funded by trust funds that extends beyond the current fiscal year, or receives a donation to be used over a period of time beyond the year in which received, adequate financial records must be maintained throughout the duration of the project or until the purpose has been met.
- C. With the exception of functions wherein advances for change and/or petty cash are recorded, no trust functions may be overdrawn. Exceptions that occur inadvertently must be corrected immediately by deposits or transfers from other functions as allowed by Internal Fund policy.

- D. Collections for the School Board, such as out-of-state tuition, reimbursement for damages or telephone charges, and sales tax collected for the State are considered Trust funds and must be accounted for under Trust Program functions.
- E. Expenditures for the purchase of property items of \$1000.00 or more are not to be made directly from any Trust Program functions.
 - 1. Transfer of funds will be made from the sponsoring Trust function to the General Program (5008) Equipment function (0811), with the actual expenditure being debited to this equipment structure.
 - 2. These property transactions are governed by the District's procedures as stipulated in the Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* (FM-1669) form must be prepared and submitted to the property accounting office.
- F. When the purpose or intent of funds held in a Trust Program function has been met (i.e. all related expenditures have been paid), remaining balances, if any, may be disposed of as follows:
 - 1. For remaining balances in donation functions, efforts should be made and documented by the school treasurer to contact the donor or persons from whom the funds were originally received. If the persons from whom the funds were received cannot be contacted or do not provide for additional restricted uses, remaining funds may be transferred to the General Miscellaneous function, but not the Special Purpose function unless permitted, in writing, by the original donor.
 - 2. Remaining funds in Field Trip functions, after all pertinent expenditures for field trips have been paid, may be transferred to corresponding student classes/clubs functions in the Classes and Clubs Program or to the General Miscellaneous function, at the principal's discretion.
 - 3. Absent any other restrictions, remaining balances in other Trust functions may be transferred to another similar Trust Program function (i.e. from

one scholarship function to another scholarship function) or to the General Miscellaneous function..

4. When remaining balances in Trust Program functions exceed \$1,000.00, authorization, in writing, to transfer these balances must be obtained from the Region Center Superintendent, as well as the Internal Fund Accounting Section supervisor.

F. Funds belonging to a faculty group are not to be accounted for in the schools' Internal Fund. Such funds, including faculty dues and assessments, or faculty refreshment services in the faculty lounge and work areas, must be handled independently.

1. Contracts for vending machines operated by faculty groups must be in the name of the faculty group. Copies must be provided to the school administration.
2. Fundraising activities sponsored by a faculty group/organization must be publicly identified as such and accounted for separately.
3. Faculty funds may not be handled by the principal or the school's treasurer.
4. Disposition of funds or closing of faculty club bank accounts, if a faculty group disbands, will be made by the faculty club members at their own discretion.

III. TYPICAL TRUST PROGRAM FUNCTIONS AND GENERAL PROCEDURES

Typical Trust program functions are discussed herein. Inquiries regarding other available functions not listed should be directed to the district's Internal Fund Accounting Section.

A. Advance for Change (5004-0401)

1. Advance for change may be issued to accommodate single events or for an entire school year as in a school store operation.
 - a. The treasurer will issue a check to the employee who will be responsible for the advance.

- b. Document the advance with the *Check Requisition* (FM-0992) form indicating the activity for which the advance is issued. The advance for change account will show a negative balance until advance is returned.
 2. Advance for change must be returned in full when it has served its purpose but no later than the end of the fiscal year in which it was issued.
 - a. The treasurer will issue a receipt for the return of any advance for change.
 - b. Record the return in the respective advance for change function.
- B. Caps and Gowns (5004-0408) - In accordance with Board rule 6Gx13-3C-1.10, arrangements for rental of graduation caps and gowns will be centrally bid by the Office of Procurement Management. All financial transactions relating to caps and gowns shall be recorded in this Trust Program structure. (Refer **to Section IV, Chapter 7 - Senior Class Activities** in this manual.)
- C. District Account (5004-0411) REGION Center Retirement (5004-0479)
 1. These accounts shall be used to account for financial transactions when the principal agrees to maintain funds for special district activities, REGION Center retirement banquets, or district organizational purposes.
 2. M-DCPS receipts should be issued by the school's treasurer or designated faculty sponsor to all payees for money collected for activities recorded in these functions.
 3. The treasurer will record all revenue and disbursement transactions related to the region/district activities in this function.
 4. At the end of the fiscal year, any remaining available balance in this function may be transferred to the school's General Miscellaneous (0801) function as long as there are no pending amounts due to vendors from prior district/region activities for which the revenue was originally collected.

D. Donations (5004-0412/0520/0521)

1. These accounts are to be used to record monetary donations received by the school for specific and/or restricted purposes. Copies of donation letters should be carried forward to the next year when unspent monies remain in Trust – Donation functions so as to maintain an audit trail for restricted donations
2. Different Trust donation functions must be used to account for separate restricted donations received by the school. (Refer to **Section IV, Chapter 14 – Gifts, Donations and Solicitations** in this manual.)

E. Field Trips (5004-0415)

1. Collections from students to pay for school-sponsored field trips shall be recorded in the various Field Trip functions under the Trust Program.
2. Individual collections of less than \$15.00 may be documented by a tally of student signatures on a *Recap of Collections* (FM-1004) form. Individual M-DCPS Official Teachers' Receipts (FM-0976) must be issued when \$15.00 or more is collected from each student.
3. Excessive available balances in Field Trip functions at fiscal year end should not result. (Refer to **Section IV, Chapter 1 – Field Trips** in this manual for specific policies and procedures regarding field trips.)

G. Library (5004-0434)

1. This account shall be used to record revenue from all library/media center activities, except for Book Fairs, collected at the school level (i.e., library fines, lost or damaged library books, donations to the library).
2. Collection of library fines and lost library book charges is required of local school administrators and shall be recorded in the Trust Program Library function (5004-0434).

- a. Collections of fines for late return or damage of library books may be documented by a tally of student signatures on a *Recap of Collections* (FM-2004) form in lieu of individual receipts.
- b. Collections documented on *Recap of Collections* (FM-1004) forms may be held by the librarian/Media Specialist until they exceed \$15.00. However, any money collected must be submitted to the treasurer for deposit on the last day of the week, regardless of the amount.
- c. An M-DCPS Official Teachers' Receipt (FM-0976) must be issued for payment of any lost book. The following should be included on each receipt:

- 1) Title
- 2) Call number (Book number)
- 3) Barcode number

- d. The white copy of the M-DCPS receipt must be retained by the student to document a refund request if the lost book is found and returned.

- 3. The revenue in this function may be used to purchase materials and supplies for the library media program. Funds held in the Library trust function until July 1 are eligible for the Library Media Matching Funds Program.

H. Lost and Damaged Textbooks (5004-0435)

- 1. Individual receipts must be prepared for lost and damaged textbook collections.
- 2. At the end of the school year, in order to zero out the account, the treasurer shall issue a check payable to the School Board of Miami-Dade County, Florida for total collections to be sent to Textbook Services.

I. Non-Resident Tuition Fee (5004-0437)

1. This function shall be used to account for the collections made for registration of pupils classified as non-residents. As per School Board Rule 6Gx13-5A-1.12, this fee has been set at \$50.00.

a. An M-DCPS Official Teacher's Receipt Book (FM-0976) should be signed out for this purpose.

- 1) White copy given to student, parent, or guardian
- 2) Yellow copy sent to the Fiscal Control Office
- 3) Green copy will be retained in the receipt book at school for audit purposes

b. The treasurer shall issue a check payable to "**The School Board of Miami-Dade County**" for the total amount collected. This check shall be sent to the Office of Treasury Management along with a memorandum indicating that these funds must be credited to the following structure:

Fund	0100
Obj.	4424
Loc.	0000
Prog.	0000
Func.	4000

2. If a parent wishes to establish eligibility for exemption from tuition, the *Application for Exemption from Tuition* (FM-1584) form should be provided.

J. Sales Tax (5004-0440)

1. This account should be used to transfer in from sponsoring accounts all sales tax due when not paid directly to a vendor as applicable.

2. Specifications on sales tax are addressed in **Section IV, Chapter 9** in this manual and should be referred to accordingly.

K. Special Purpose (5004-0458)

The school principal has the flexibility to spend revenue from the Special Purpose function at his/her discretion as long as the expenditures benefit the school program, school staff, or the students and do not violate School Board policy.

1. The sources of revenue for the Special Purpose function are limited.
 - a. For elementary and secondary schools the sources of revenue are restricted to the following:
 - 1) All of the profits or commissions from vending machines operated by the school in restricted areas not accessible to students (*i.e., faculty/teachers' lounge*)
 - 2) Limited profits, as allowed by Internal Fund policy and procedures, from vending machines operated by the school in areas accessible to students (Refer **to Section IV, Chapter 11 – Vending Machines** in this manual.)
 - 3) Limited profits, as allowed by Internal Fund policies and procedures, from the sale of general student body and class group pictures. (Refer to **Section IV, Chapter 4 – Student Picture Activities** in this manual.)
 - 4) Donations from outside persons or organizations specifically designated for this function. Donations for the Special Purpose function must be accompanied by a letter specifically stating this purpose.
 - b. For adult/vocational education centers, the sources of revenue are restricted to the following:
 - 1) I.D. card profits
 - 2) Vending machine profits or commissions
 - 3) Book store profits

- 4) Donations from outside persons or organizations specifically designated for this account. Donations for the Special Purpose account must be accompanied by a letter specifically stating this purpose
 - 5) Concession profits
 - 6) Telephone commissions
2. The expenditures paid from Special Purpose function revenues include the following:
 - a. Hospitality items, including food, for school-related activities and/or events.
 - b. Awards, certificates, incentive items for the recognition of individual students, community and/or staff members. The cost or value of awards and incentive items must not exceed the maximum amount limits established by School Board Rules.
 - c. Small appliances and small furniture items costing less than \$1000.00, (i.e. toasters, microwave ovens, coffee makers, coffee table, lamps, etc.) for use by school staff and maintained in faculty lounges.
 - d. General office, school and educational supplies for students and school staff.
 - e. Costs incurred by students and school staff when representing the school or the District at special events, conferences and school-related functions.
 - f. Assistance to needy students, including payments for school lunches, field trip costs, etc.
3. Revenue from the Special Purpose function **may not** be used to donate to outside third parties, even if it is intended to be donated through the United Way campaign.

- L. Unclaimed Stale-Dated Checks (5004-0466) - This function is used to account for transactions related to checks issued by the school which have not been cashed after six (6) months. Refer to **Section II, Chapter 5 – Disbursements** in this manual for specific procedures regarding stale dated checks.
- M. United Way (5004-0467) - This function shall be used to record the financial transactions associated with the annual United Way Fundraising campaign. Refer to **Section IV, Chapter 15 – United Way** in this manual.
- N. Book Fair (5004-0470) - This function shall be used to account for financial transactions relating to school-sponsored Book Fairs. Refer to **Section IV, Chapter 3 – Book Fair** in this manual for specific policies and procedures.
- O. Science Boards (5004-0496)
 - 1. Sales of science boards and related materials should be deposited in this account.
 - 2. Expenses should be restricted to the acquisition of science boards and related items.
- P. Interscholastic (Sports) (5004-0498)
 - 1. The district provides certain middle schools with funds to pay for expenditures associated with the interscholastic athletics. This function shall be used to record the district issued check sent at the beginning of each school year as well as the related disbursements.
 - 2. Authorized Middle School expenditures include:
 - a. Payment of athletic officials
 - b. Transportation for sports teams traveling to and from authorized athletic program activities
 - c. Selected uniforms and equipment

- 1) Team uniforms and equipment must be authorized through yearly memorandum from the District Coordinator for the Middle Schools Athletic Program.
- 2) Team uniforms and equipment purchased through the interscholastic account must remain property of the school and should last a minimum of three (3) years before replacement items can be purchased. Individual uniforms due to normal wear and tear may be replaced as deemed necessary.
- 3) Cheerleader uniforms may not be purchased from interscholastic function revenue.

Q. Vandalism (5004-0511)

1. In accordance with School Board Rule 6Gx13-3E-1.04, every effort should be made to collect funds from students and/or their parents for damages to public school property. Payments from such collections are to be recorded in this function.
2. When damage to the building or grounds results from vandalism or other intentional means, a written estimate of such damage should be obtained from the Maintenance Department with a copy of the estimate provided to the responsible party. Amounts reimbursed by the responsible party for vandalism damages shall be recorded in this function.
3. Expenditures incurred by the district's Maintenance Department to repair damages to school buildings/grounds shall be reimbursed as follows:
 - a. Obtain documentation from the Maintenance Department of the expenditures incurred for repairs made.
 - b. The school treasurer shall issue a check to The School Board of Miami-Dade County, Florida from the Internal Fund Vandalism function.
 - c. Forward the check to the Office of Treasury Management indicating the accounting structures that will be credited.

- d. Copies of all pertinent documentation must be retained by the school for audit purposes.
 - e. When actual charges have been made by the Maintenance Department, make a comparison to the original estimate. If the reimbursement amount received by the school to pay for vandalism damages exceeds the actual expenditures incurred, a refund must be issued to the person(s) who paid the school. The refund shall be issued from the Internal Fund Vandalism function.
 - f. If the actual cost or the repair or replacement exceeds the payment received from the responsible party(s), additional payment to cover expenditures shall be sought.
- U. Employee Restitution (5004-0578) - This account shall be used to account for revenue received from school employees, or former employees who are paying back money owed to the school/district.
- V. Doughnut/Bagels Sales Cafeteria (5004-0413),
 - 1. The sale of doughnuts and/or bagels through the cafeteria may be sponsored by school departments or student clubs.
 - 2. This sale activity is considered a fundraising activity; however, since it is conducted through the cafeteria, the purchase of the doughnuts/bagels and collections from the sales is handled through the cafeteria, and not through the school treasurer.
 - 3. This function in the Trust Program shall be used by the school treasurer to account for the profits from these sales received via a check issued to the school by the District's Food and Nutrition Department. The revenue is, in essence, held in trust in this function for the specific school departments and student clubs/organizations (i.e., athletics, student activities, etc.) whose members are involved in this sales activity. The following guidelines apply to the sale of doughnuts/bagels through the cafeteria:

- a. An *Application for Fundraising Activity* (FM-1018) form must be completed and presented to the principal for approval. An activity number shall be assigned for this activity accordingly. A *Student Activity Operation Report* (FM-0996) is not required since the sales activity is conducted through the cafeteria.
- b. The doughnuts are delivered to the cafeteria. The cafeteria manager distributes the doughnuts to the student sellers.
- c. Student sellers sell the doughnuts and submit the money from these sales to the cafeteria cashier.
- d. When the school receives the check for the profits from the Department of Food and Nutrition, the treasurer will deposit the check and record the revenue in this function. Subsequently, the treasurer may effectuate a transfer of the profits to the sponsoring department/student club in the Classes and Club (5003) Program.
- e. At the principal's discretion, an assessment of up to 15% of the profit from this activity may be transferred to the school's General Miscellaneous function (5008-0801).

W. Scholarships (5004-0441/0445 and various others)

1. Scholarship functions in the Trust Program shall be used to account for revenue designated for student scholarships. Guidelines for eligibility and awarding of scholarship amounts must be established and documented in order to set up a scholarship function. These guidelines may be provided by the donor of the funds or established by the school administration with the approval of the principal.
2. Separate scholarship functions shall be used when different scholarship awards are available.
3. Expenditures recorded in this account shall be limited to amounts disbursed to students who receive scholarship awards in accordance with the documented scholarship guidelines.

- X. Rental Facilities (0538) – This function shall be used to account for revenue generated from the rental of school facilities as allowed by School Board policy.

I. GENERAL DESCRIPTION

Financial transactions related to fees collected from students for the use of school-owned property or for items required to be used by students (i.e., towels, locks, etc.) must be conducted through the school and accounted for in the school's Internal Fund. These transactions shall be recorded in an appropriate Property Fund Program (5005) function. This chapter sets forth the accounting policies and procedures pertaining to transactions recorded in Property Fund Program functions.

II. GENERAL POLICY

- A. Mandatory property items to be used by students in school may be purchased by the school and made available for sale/rental to students. These items include physical education uniforms, locks, and towels.
- B. The fees charged to students for these items must be submitted on the *Special Fees and Charges School Request* (FM-2396) form to the REGION Center Superintendent for approval.
- C. Locks used on all school lockers must be official locks available through the school.
 - 1. The sales price of locks must be as close to cost as possible, inclusive of sales tax and any shipping/handling charges. Excessive carryover balances should not accumulate in these functions; therefore, the sales price may be adjusted annually as needed.
 - a. A remaining available balance in excess of \$500.00 at fiscal year end is considered excessive. A balance of \$500.00 or less can remain in the respective function and will be carried over to the next fiscal year to be used accordingly.
 - b. At the principal's discretion, the transfer of a balance in excess of \$500.00 may be made to other Property Fund Program functions, or to the school's General Miscellaneous function. A transfer in

- excess of \$1,000.00 to be made to the General Miscellaneous function must also be approved by the REGION Center Superintendent.
- c. All transfers of excessive balances, as allowed by Internal Fund policy hereinabove, shall be processed at the beginning of the fiscal year.
2. The rental fees for locks must not exceed one third (1/3) of the cost (inclusive of sales tax). Fees should be adjusted annually as needed to avoid accumulation of excessive carryover balances.
- a. A remaining available balance in excess of \$500.00 at fiscal year end is considered excessive. A balance of \$500.00 or less can remain in the respective function and will be carried over to the next fiscal year to be used accordingly.
 - b. At the principal's discretion, the transfer of a balance in excess of \$500.00 may be made to other Property Fund Program functions, or to the school's General Miscellaneous function. A transfer in excess of \$1,000.00 to be made to the General Miscellaneous function must also be approved by the REGION Center Superintendent.
 - c. All transfers of excessive balances, as allowed by Internal Fund policy hereinabove, shall be processed at the beginning of the fiscal year.
3. The use of revenue generated from these activities is restricted to the purchase of inventory and/or repair and maintenance of locks and school lockers.
- D. Towels required to be used by students may be made available through the school.

1. The sales price of towels must be as close to cost as possible, inclusive of sales tax and any shipping/handling charges. Excessive carryover balances should not accumulate in these functions; therefore, sales price may be adjusted annually as needed.
 - a. A remaining available balance in excess of \$500.00 at fiscal year end, is considered excessive. A balance of \$500.00 or less can remain in the respective function and will be carried over to the next fiscal year to be used accordingly.
 - b. At the principal's discretion, the transfer of a balance in excess of \$500.00 may be made to other Property Fund Program functions, or to the school's General Miscellaneous function. A transfer in excess of \$1,000.00 to be made to the General Miscellaneous function must also be approved by the REGION Center Superintendent.
 - c. All transfers of excessive balances, as allowed by Internal Fund policy hereinabove, shall be processed at the beginning of the fiscal year.
2. The rental fees for towels must not exceed \$5.00 per year when no school laundry facilities are available, and \$3.00 per year for schools with laundries. Fees should be adjusted annually as needed so as to avoid excessive carryover balances accumulating in this function.
 - a. A remaining available balance in excess of \$500.00 at fiscal year end is considered excessive. A balance of \$500.00 or less can remain in the respective function and will be carried over to the next fiscal year to be used accordingly.
 - b. At the principal's discretion, the transfer of a balance in excess of \$500.00 may be made to other Property Fund Program functions, or to the school's General Miscellaneous function. A transfer in excess of \$1,000.00 to be made to the General Miscellaneous

function must also be approved by the REGION Center Superintendent.

- c. All transfers of excessive balances, as allowed by Internal Fund policy hereinabove, shall be processed at the beginning of the fiscal year.
- 3. The use of revenue generated from these activities is restricted to the purchase of towels for sale or replacement, laundering supplies, equipment, toiletries and other shower room supplies.
- E. Mandatory uniforms (i.e., physical education {P.E.}) required to be used by students may be made available through the school.
 - 1. The sales price of uniforms must be as close to cost as possible, inclusive of sales tax and any shipping/handling charges. Excessive carryover balances should not accumulate in these functions; therefore, the sales price may be adjusted annually as needed.
 - a. A remaining available balance in excess of \$500.00 at fiscal year end is considered excessive. A balance of \$500.00 or less can remain in the respective function and will be carried over to the next fiscal year to be used accordingly.
 - b. At the principal's discretion, the transfer of a balance in excess of \$500.00 may be made to other Property Fund Program functions, or to the school's General Miscellaneous function. A transfer in excess of \$1,000.00 to be made to the General Miscellaneous function must also be approved by the REGION Center Superintendent.
 - c. All transfers of excessive balances, as allowed by Internal Fund policy hereinabove, shall be processed at the beginning of the fiscal year.

2. The use of revenue generated from these activities is restricted to the purchase of inventory as needed.
- F. Imposing fees on students for the use of land and agriculture related equipment rental may only be authorized for schools with an agriculture program offered as part of the curriculum. Fees collected may be used for land and facility maintenance, as well as repair and replacement of agriculture equipment.
1. Fees charged to students must be reasonable to avoid accumulating excessive available balances in these functions and should be adjusted annually as needed.
 - a. A remaining available balance in excess of \$500.00 at fiscal year end, is considered excessive. A balance of \$500.00 or less can remain in the respective function and will be carried over to the next fiscal year to be used accordingly.
 - b. At the principal's discretion, the transfer of a balance in excess of \$500.00 may be made to other Property Fund Program functions, or to the school's General Miscellaneous function. A transfer in excess of \$1,000.00 to be made to the General Miscellaneous function must also be approved by the REGION Center Superintendent.
 - c. All transfers of excessive balances, as allowed by Internal Fund policy hereinabove, shall be processed at the beginning of the fiscal year.
 2. The use of revenue generated from these activities is restricted to the purchase of materials, supplies, and equipment needed for the program.

III. TYPICAL PROPERTY FUND PROGRAM FUNCTIONS AND GENERAL PROCEDURES

Typical Property Fund program functions are discussed herein. Inquiries regarding other available functions not listed should be directed to the district's Internal Fund Accounting Section.

A. Locks (5005-0588,0589,0590)

1. The school treasurer shall use separate functions for new and old locks, for physical education (PE) locks, and for general school locks.
2. Whenever locks are purchased by the school, the treasurer must ascertain that the vendor's invoice includes sales tax, which should be reflected as a separate line.
3. The treasurer or designated faculty/staff shall maintain inventory records during the fiscal year, conduct a year-end physical inventory count, and prepare an *Inventory and Operating Statement* (FM-0987) at the end of the year for locks that are sold.
4. Documentation (i.e., vendor's invoice, *Inventory and Operating Statement* (FM-0987), etc.) must be retained for audit purposes. Complimentary items given to needy students must be documented, and signatures of students receiving the items must be obtained in a Complimentary List.

B. Towels (5005-0586)

1. The school treasurer shall use this function to account for all transactions relating to the sale or rental of towels. Separate sub-ledgers should be used if the school offers both options.

2. Whenever towels are purchased by the school, the treasurer must ascertain that the vendor's invoice includes sales tax, which should be reflected as a separate line.
3. The treasurer or designated faculty/staff shall maintain inventory records during the fiscal year, conduct a year end physical inventory count, and prepare an *Inventory and Operating Statement* (FM-0987) at the end of the year for towels that are sold.
4. Documentation (i.e., vendor's invoice, *Inventory and Operating Statement* (FM-0987), etc.) must be retained for audit purposes. Complimentary items given to needy students must be documented, and signatures of students receiving the items must be obtained in a Complimentary List.

C. Uniforms (5005-0585)

1. The school treasurer shall use separate sub-ledgers if different types of uniforms are sold by the school.
2. Whenever the school purchases uniforms for re-sale to students, the treasurer must ascertain that the vendor's invoice includes sales tax, which should be reflected as a separate line.
3. The treasurer or designated faculty/staff shall maintain inventory records during the fiscal year, conduct a year-end physical inventory count, and prepare an *Inventory and Operating Statement* (FM-0987) at the end of the year for uniforms that are sold.
4. Documentation (i.e., vendor's invoice, *Inventory and Operating Statement* (FM-0987), etc.) must be retained for audit purposes. Complimentary items given to needy students must be documented, and signatures of students receiving the items must be obtained in a Complimentary List.

I. GENERAL DESCRIPTION

Elementary and secondary schools may elect to operate school stores to sell essential school supplies, workbooks, paperback books, and miscellaneous merchandise to students. At the discretion of the principal, the operation of the school store may be sponsored by the school or by a school-allied organization (i.e., PTA/PTSA) that desires to conduct the activity. The financial transactions of a school-operated store must be recorded in the school's Internal Fund in the School Store Program (5006) functions. This chapter sets forth the accounting policies and procedures for the activities associated with a school store.

II. GENERAL POLICY

- A. The financial transactions of school stores operated by school-allied organizations shall be handled independently by non-school employee members of the organization, and **not** through the school's Internal Fund.
- B. The operations of school stores handled by the school may be sponsored by a department/student club or operated by a designated school employee, other than the treasurer, for the general benefit of the school.
- C. The use of revenue generated from the operation of the school store is limited to purchases of inventory items for re-sale or materials/supplies needed to operate the store (*i.e., cash register, adding machine tape, etc.*).
- D. In elementary and secondary schools, no profit from school store sales may be transferred to the Special Purpose function. Profits accumulating in the School Store Program functions may be transferred to:
 - 1. The respective class/club function that is sponsoring the school store.
 - 2. The General Miscellaneous function, if the store is operated by a designated employee for the general benefit of the school.

- E. The activities of the school store must be closely monitored to avoid losses. Negative balances (losses) that may result must be cleared prior to the close of the fiscal year by a transfer of funds from the sponsoring class/club function, or from the General Miscellaneous function if there is no sponsoring class/club.
- F. Physical inventory count and *Inventory and Operating Statement (FM-0987)* forms are required on a monthly basis and as a final report at the end of the fiscal year. All pertinent documentation must be retained for audit purposes.
- G. Schools may choose to dispense school supplies by vending machine rather than an over-the counter operation. Policies stipulated herein for over-the-counter operations also apply to vending machines dispensing school supplies.

III. TYPICAL FUNCTIONS IN THE SCHOOL STORE PROGRAM AND GENERAL PROCEDURES

Typical School Store Program functions are discussed herein. Refer to the Internal Fund *Chart of Accounts* for an all-inclusive listing of all available functions for this program. Inquiries should be directed to the district's Internal Fund Accounting Section.

A. School Book Store (5006 – 0601)

This function shall be used to account for the financial transactions of school store operations conducted in secondary schools. The principal shall designate a faculty/staff member to sponsor the activity and oversee the operations.

- 1. When a school store is opened, change advance may be issued from the General Miscellaneous function to the employee responsible for the operation of the store.
- 2. Students assisting in the operation must be properly trained and supervised by the responsible employee.

3. All collections from sales of merchandise will be submitted daily to the school treasurer for deposit with the following required documentation:
 - a. Total money collected will be documented in a *Recap of Collections* (FM-1004) form. Whenever possible, a breakdown of the items sold, number sold, and sales price should be reflected on this form.
 - b. The use of a cash register is recommended; and, if used, the register tape for the day should be attached to the *Recap of Collections* (FM-1004) form.
 - c. The treasurer will record the revenue in this function accordingly. Purchases of inventory made for the bookstore are subject to applicable sales tax and should be paid directly to the vendor.
4. At the end of every month, an *Inventory and Operating Statement* (FM-0987) must be prepared and submitted to the treasurer to be retained for audit purposes. At the end of the fiscal year, a final physical inventory count must be performed as part of preparing the final *Inventory and Operating Statement* (FM-0987).
5. In case of break-in and theft, an immediate analysis should be made of the inventory on hand to establish a detailed listing of estimated losses. The theft shall be reported within twenty-four (24) hours of the discovery of the loss. Copies of the *Plant Security Report* (FM-9913) must be retained for audit purposes.
6. In case of substantial inventory loss, a complete inventory shall be taken of the remaining stock as a basis for analyzing future operations.
7. The cost of school store merchandise removed for class/club/department or office use must be subsidized via a transfer from the respective function to the School Bookstore function.

- B. School Supplies Store (5006 – 0602) This function shall be used to account for the financial transactions of school store operations conducted in elementary schools. The principal shall designate a faculty/staff employee to sponsor the activity and oversee the operations. School supplies stores shall be operated in the same manner as those in secondary schools, and are subject to procedures stipulated in Paragraph “A” hereinabove.

- C. School Supplies Vending Machine (5006 – 0604)

This function shall be used to account for the financial transactions of vending machines dispensing school supplies at all level schools.

1. Vendor Operated Machines

- a. Schools shall only contract with vendors approved to do business with the district.
- b. Copies of signed contracts for school supply vending services shall be maintained by the school for audit purposes.
- c. The Vendor shall be responsible for filling and maintaining the machines, and for paying applicable sales tax to the Department of Revenue.
- d. Upon receipt of the school’s commission check from the vendor, the treasurer shall verify that the commission paid is in accordance with the contract provision, record the revenue in this function, and deposit the check accordingly.
- e. Physical inventory counts and/or operating reports are not required for vendor-operated machines.

2. School operated vending machines dispensing school supplies

- a. Vending machines may be provided and maintained by an outside vendor.

- b. The designated school employee will be responsible for the operation of the machine(s), and will make purchases of supplies in accordance with Internal Fund policies and procedures to restock them. Applicable sales tax should be paid directly to the vendor for the merchandise purchased.
- c. The designated school employee will remove collections on a timely periodic basis, but must be at least monthly. Collections must be submitted to the treasurer for deposit into the School Supplies Vending Machine (5006 – 0604) function.
- d. At the end of the fiscal year, a physical inventory count must be performed and an *Inventory and Operating Statement* (FM-0987) must be prepared. Required documentation must be submitted to the treasurer to be retained for audit purposes.

I. GENERAL DESCRIPTION

The financial transactions associated with fees charged to students for materials and supplies needed for certain academic subjects, as well as extracurricular activities offered as part of the school's educational and athletics programs, must be accounted for through the schools' Internal Fund. School Board rules establish certain guidelines for instructional fees and charges imposed on students. The collection and administration of instructional fees is the responsibility of each school and shall be conducted in accordance with the policies and procedures set forth in this chapter.

II. GENERAL POLICY

A. The School Board makes every effort to provide all instructional equipment, books, materials, and services needed to maintain the instructional program offered by schools. In the event that it becomes necessary to impose and collect fees from students:

1. A schedule setting the maximum fee which can be charged for any subject area, activity, or service shall be prepared by the school every school year and submitted for approval to the respective REGION Center Superintendent.
2. Collection of fees shall not take place until written approval is obtained from the REGION Center Superintendent.
3. At the start of every school year, each school or center must send to the parents of all students a letter informing them of the various fees to be charged.

B. According to School Board policy, all equipment, books, materials, and supplies used in instruction should be dictated by the nature of the instructional program offered rather than having the instructional program be dictated by the equipment, books, materials, and supplies.

1. The use or promotion thereof of materials unrelated to the instructional program or promoting special interest groups is prohibited.
 2. Distribution of free and/or inexpensive materials in schools (especially those supplied by special interest groups) that may be used as instructional aids in the classroom should not be condoned unless the nature and use of the items is primarily related to and supports the instructional program. These items may contain language recognizing the donor, but should otherwise be free of advertising or wording that may detract from their effectiveness as instructional aids.
- C. The amount of fees charged may be determined by each school but must not exceed the maximum amounts established by School Board Rules (6Gx13- 6A-1.25).
- D. Collections of fees and charges shall be accounted for using official School Board forms and must be submitted to the treasurer to be recorded in the schools' Internal Fund.
- E. All revenue from fees and/or charges collected must be used only for the purpose for which the fee/charge was imposed. When necessary, fees must be adjusted accordingly to avoid accumulation of excessive carryover balances.
1. The revenue and related disbursements for fees and/or charges collected shall be recorded in the respective function in the Instructional Aids and Fees Program (5007) that appropriately describes the collections made.
 2. Expenditures from fee revenue collected are limited to purchases of consumable classroom materials that are used by the students in the instructional program. Such expenditures include, but may not necessarily be limited to, the following items:

- a. Workbooks
 - b. Supplementary reading material, guides, publications, and other printed material
 - c. Charts, maps, tables, and other illustrative instructional related materials
 - d. Supplies for preparing presentations (*i.e., slides, transparencies, etc.*)
 - e. Food and other supplies to be **used and consumed by students** in Home Economics class projects
 - f. Paper, duplicated materials, handouts, etc., for student use in classroom instruction
 - g. Component materials in areas such as art, crafts, and vocational instruction
 - h. Accessory parts consumed in instructional classes (*i.e., violin strings, instrument reeds, belts, needles, and small tools such as screwdrivers*)
 - i. Teaching aids purchased for use by all students in the class rather than purchasing individual items
 - 1) Instructional CDs, videos, films and other audio visual materials (purchase or rental)
 - 2) Globes, maps, etc.
 - 3) Demonstration units (kits or models)
3. The following items **may not** be purchased from fee revenues:
- a. Equipment items (*i.e., CD/cassette/record players, projectors, chart stands, etc.*)
 - b. Teacher's supplies (*i.e., seating charts, planners, filing materials, desk accessories*)
 - c. Decorations and general interest displays not associated with the course of study *i.e., seasonal displays, ant farms, aquariums*)
 - d. Professional books, magazines, or teacher's manuals.

4. Refunds must be issued to students as allowed by School Board rules.
 - a. No refunds shall be issued to students who transfer within the District's schools. Paid fee services shall be honored at the new school.
 - b. A sliding scale of refunds must be used for students transferring to out-of-district schools. If student transfers during the
 - 1) First nine weeks, 75% of fees collected may be reimbursed.
 - 2) Second nine weeks, 50% of fees collected may be reimbursed. No refunds shall be issued thereafter.

III. TYPICAL FUNCTIONS IN THE INSTRUCTIONAL AIDS & FEES PROGRAM AND GENERAL PROCEDURES

- A. All official forms used to document the collection of fees from students shall be controlled by and obtained from the school treasurer.
 1. *Centralized Fee Receipts* (FM-1000) come in triplicate, provide for documenting collections of various fees by subject area (i.e. science, art, etc.), and shall be used to document collections of fees from students. If unavailable at the school, *Official Teacher Receipt Books* (FM-0976) may be used in lieu of fee receipts.
 2. Material tickets shall be used to document "pre-payments" by students for materials to be used in projects that will become the property of the student.
 - a. Material tickets are used only to collect for actual materials sold and delivered to the students by the school.
 - b. Material tickets should be issued to students only at the time the payment is received.

3. Individual receipts, instead of material tickets, must be issued for the sale of kits, tools, aprons, and other such items.

- B. The collection of fees or sale of material tickets may be handled directly by the school treasurer or by a faculty/staff member as designated by the principal.

1. For collection of fees handled directly by the treasurer, students can be scheduled to come directly to the treasurer's office to make the payments.

- a. Students will be given a *Centralized Fee Receipt* (FM-1000) form and will fill in the following information:

- 1) Name
- 2) Homeroom
- 3) Fees to be paid
- 4) Total

- b. The treasurer will fill in the remaining information:

- 1) Date
- 2) Received by
- 3) Amount paid

2. The treasurer shall distribute the copies as follows:

- a. Original (white) copy will be kept by the treasurer as documentation for distribution of fees, filed numerically and retained for audit purposes.
- b. Second (pink) copy will be used as supporting documentation for the deposit package.
- c. Third (yellow) copy will be provided to the student evidencing payment.

3. The treasurer will record the revenue as follows:

- a. Directly in the corresponding fee function (*i.e.*, 0702 – *Art Fees 1*, 0740 – *Computer Fees*, 0754 - *Honor Science Fees*) or,
 - b. Directly into the Centralized Fees function (0701) and subsequently transfer the corresponding amounts to each respective fee function. Functions designated for material tickets **must not** be used to record revenue generated from fees collected.
- C. When the initial collections are made by authorized faculty/staff, the *Centralized Fee Receipt* (FM-1000) forms shall be obtained from the school treasurer who is responsible for maintaining control of all official School Board receipts.
1. The treasurer will provide the necessary forms and/or tickets to authorized faculty/staff responsible for collecting money, and record the forms issued in the Distribution Log maintained for all official pre-numbered forms and receipts.
 2. Faculty/staff shall make collections from students accordingly.
 - a. Students will be given a *Centralized Fee Receipt* (FM-1000) form and will fill in the following information:
 - 1) Name
 - 2) Homeroom
 - 3) Fees to be paid
 - 4) Total
 - b. The faculty/staff member will fill in the remaining information:
 - 1) Date
 - 2) Received by
 - 3) Amount paid
 3. The faculty/staff member shall distribute the copies as follows:

- a. Original (white) and pink copies will be submitted to the treasurer along with the money collected.
 - b. Third (yellow) copy will be provided to the student evidencing payment.
- D. The sale of material tickets may be handled directly by the school treasurer or by a faculty/staff member, as authorized by the principal. Material tickets have been designated by Internal Fund policy as the method for accounting for collections made in advance to cover the cost of materials used in projects that will become the property of the student.
 1. The school's treasurer is responsible for maintaining control of material tickets issued to the school. Pre-numbered material tickets may be available to the school in the following denominations:
 - a. \$ 5.00
 - b. \$10.00
 - c. \$15.00
 - d. \$20.00
 2. The treasurer shall record revenue from material ticket sales in functions identified as Material Tickets in the Instructional Aids and Fees Program - 5007 (*i.e., Home Eco M/T - 0746, Science M/T - 0761*).
 3. Material tickets sold directly by the treasurer may be documented by tally and summarized daily on a *Recap of Collections* (FM-1004) form.
 4. Material tickets sold by authorized faculty/staff members must be obtained from the treasurer. The treasurer shall record the number series of the tickets issued to each faculty/staff member on *the Serialized Forms and Ticket Distribution Log* (FM-0990). Unsold tickets must be returned to the treasurer to be placed back in inventory.

- a. Tickets sold by faculty/staff must be documented on the *Tally of Material Ticket Sales Form* (FM-1007).
 - b. A *Certificate of Loss* (FM-0997) must be completed by faculty/staff members unable to account for all material tickets assigned to them.
- E. Material tickets must be signed by the purchaser immediately upon purchase.
- 1. Individual receipts or a tally of collections may be used in lieu of material tickets under the following circumstances.
 - a. Students must purchase large amounts of materials at one time.
 - b. Odd amounts that are not issuable with material tickets.
- 2. Amounts representing unused portions of material tickets shall be refunded.
 - a. When a student drops a class prior to the end of the term, the teacher shall forward material ticket(s) to the treasurer for a refund.
 - b. Prior to the end of the term, each teacher shall forward material tickets with unused portions to the treasurer. The treasurer shall issue a multiple refund check from the respective fee function. Refer to **Section II, Chapter 5 – Disbursements** in this manual for procedures relating to multiple refunds.

I. GENERAL DESCRIPTION

The General Program (5008) in the schools' Internal Fund is used to account for general revenue not restricted for a specific purpose or required to be accounted for in another program due to Internal Fund policy. General Program revenue is mainly generated from general school activities or from unrestricted donations, and is to be utilized for the general welfare and benefit of the school and student body. This chapter sets forth the policies and procedures pertinent to financial transactions accounted for in the schools' General Program (5008).

II. GENERAL POLICY

A. Revenue generated from general school activities must be accounted for in General Program functions. These activities include the following:

1. Sale of picture packages of the general student body, including class group pictures
2. Sale of memory books (elementary or middle schools only)
3. Operation of vending machines that dispense food and beverage items
4. Accrual of interest revenue from school bank accounts
5. Receipts of unrestricted, monetary donations
6. Fees charged for transcripts
7. Sale of parking decals
8. Sale of I.D.s (elementary schools only, secondary schools account for I.D. sales in the Instructional Aids and Fees Program 5007)

B. General Program revenue must be spent on items or services that will benefit the school and the student body in general, not a specific or select group. These expenditures include the following:

1. General office expenditures (*i.e., armored car services, postage, office supplies, etc.*)
2. Furniture/equipment to support the instructional program
3. Faculty/administrative travel

4. Repair/maintenance of school property
 5. Travel expenses for students representing the school in competitions
 6. Recognition awards (i.e., trophies, medals, ribbons, certificates of recognition, etc.), for the general student body, cost of which must not exceed limits established by School Board Rule 6Gx13- 3C-1.18. (Refer to **Section IV, Chapter 14 – Gifts, Incentives, Donations and Solicitations**)
 7. Payments of bank charges
 8. Payments for memory books and general student body pictures
 9. Educational materials and supplies
- C. Expenditures that **cannot** be paid from General Program (5008) revenues include those that may be construed as personal nature items/services, items non-essential for the general operation of the school, or expenditures that intend to benefit a specific, select group of students only. These **unallowable** expenditures include the following:
1. Payments for recreational field trips for a specific class or student group
 2. Beautification and decoration accessories
 3. Bottled water for personal use (unless purchased for the school infirmary medical purposes and other necessary general school use)
 4. Hospitality items (i.e., plates, napkins, tableware, etc.) and food for meetings or special observances. Food items may only be purchased for student behavior modification in schools/special centers operating designated “children-at-risk” or alternative education programs)
 5. Equipment (i.e., microwave ovens, coffee makers, toasters, etc) for use in faculty lounges or restricted staff areas
 6. Individual memberships in professional organizations
 7. Faculty and staff awards, certificates, or similar recognition items
 8. Taxes, late penalties, assessed fees
 9. Newspapers and other publications, unless specifically used in instruction

- D. At the principal's discretion, General Program (5008) revenue may be used to pay for expenditures for trips to competitions or events associated with the school's educational, athletic or student activities program, as long as the students participating will do so in representation of the school and not for individual or personal recognition.
1. Expenditures associated with these trips that may be paid by the school are limited to:
 - a. Registration fees
 - b. Transportation for students and accompanying faculty sponsor/chaperones
 - c. Lodging, when applicable, for students and accompanying faculty sponsor/chaperone
 2. Provisions for meals or per diem amounts **cannot** be paid from General Program revenues.
 3. Travel expenditures paid for school faculty/chaperones to accompany students on these types of trips **do not** count against the school's threshold allowance for administrative travel.
- E. At the principal's discretion, General Program (5008) revenues may be used to subsidize expenditures for specific school activities and the athletic program. These include the following:
1. Expenditures for the school's yearbook and newspaper
 2. Expenditures for equipment and supplies for the athletic program in general
- F. Functions in the General Program (5008) used to account for general school activities that generate revenue (i.e., School Pictures – 0805, Memory Books – 0813, Interest – 0803, Vending Machines – 0806, Donations – 0812), must maintain positive balances during the fiscal year. Other functions within the

General Program (5008), that are mainly used to record general school type expenditures, may carry deficit (negative) balances during the year.

1. Negative balances in functions that do not generate revenue are subsidized during the fiscal year-end closing process;
 - a. The net effect of all ending balances, both positive and negative, in General Program functions will close out to the General Miscellaneous function; therefore, transfers within General Program functions are not allowed during the year.
 - b. Schools may not end the fiscal year with an overall deficit balance in the General Program (5008).
2. Transfers between General Program functions and other Internal Fund program functions may be made as allowed by Internal Fund policy.

III. TYPICAL GENERAL PROGRAM FUNCTIONS AND GENERAL PROCEDURES

- A. Financial transactions associated with General Program activities shall be recorded in the respective function according to the nature of the transactions. Functions, as needed, may be activated through the district's Internal Fund Accounting Section. (Refer to the Internal Fund Chart of Accounts for a listing of all available functions.)
- B. The General Miscellaneous function (0801) shall be used to record miscellaneous financial transactions that are not specific to other functions within the General Program.
 1. The General Miscellaneous function acts as the control, close out account for all functions under the General Program.
 - a. During the fiscal year-end closing process, the ending balances of all other functions close out into the General Miscellaneous

function, and the ending balance of this function carries over as the beginning balance for the next fiscal year.

- b. In addition to the revenue accruing from the close out of balances in other functions, the following revenue shall be recorded in the General Miscellaneous function (0801):

- 1) Transfers of up to 15% of profits from student clubs' fundraising activities when assessed by the principal
- 2) Receipts from employees or students as payment for personal long distance phone calls, whether authorized or unauthorized

2. Expenditures related to items for general school use (i.e., office supplies, armored car services, student awards, educational materials, etc.) may be recorded under the General Miscellaneous function.

- C. Cash over and short function (0802) **must** be used to record transactions necessary to adjust the school's cash due to deposit overages and shortages as identified by the bank.

1. The treasurer shall make a Journal Voucher (JV) entry to record a shortage as follows:

<u>obj.</u> 4490	<u>Prog.</u> 5008	<u>func.</u> 0802	\$ amount	DR
<u>obj.</u> 1111	<u>Prog.</u> 0000	<u>func.</u> 1000	\$ amount	CR

2. The treasurer shall make a Journal Voucher (JV) entry to record an overage as follows:

<u>obj.</u> 1111	<u>Prog.</u> 0000	<u>func.</u> 1000	\$ amount	DR
<u>obj.</u> 4490	<u>Prog.</u> 5008	<u>func.</u> 0802	\$ amount	CR

- D. Interest function (0803) **must** be used to record interest revenue earned. The treasurer shall make a Journal Voucher (JV) entry to record interest revenue as follows:

<u>obj.</u> 1111	<u>Prog.</u> 0000	<u>func.</u> 1000	\$ amount	DR
<u>obj.</u> 4490	<u>Prog.</u> 5008	<u>func.</u> 0803	\$ amount	CR

- E. School Pictures function (0805) **must** be used to record transactions associated with the school pictures and class group pictures of the general student body. (Refer to **Section IV, Chapter 4 – Student Picture Activities** in this manual for activity specific policies and procedures).

1. If group pictures are sold in addition to the individual student picture packages, the treasurer shall use a separate sub-ledger within this function to record group picture transactions.
2. Transfers of up to 50% of the school's profit from these activities may be made to the school's Special Purpose function.

- F. Vending Machines (0806), Snacks Vending (0823), Soda Vending (0825), Juice Vending (0822), P.E. Vending (0824), Sanitary Vending (0804) functions **must** be used to record transactions associated with vending machine operations conducted at schools. (Refer to **Section IV, Chapter 11 – Vending Machines** in this manual for activity specific policies and procedures.)

1. All commissions received by the school from vending machines must first be recorded in respective vending machine functions.
 - a. Senior high schools shall use the Vending Machines (0806) function to record all access fee commissions for vending machines under District bid contracts. Other vending functions may be used accordingly for other machines available at the school.

- b. Middle schools shall use respective vending machine functions for snacks, soda, juice, etc., depending on the types of machines operated at the school.
 - c. Elementary schools may only operate vending machines that dispense food and beverage items in areas not accessible to students (i.e., faculty lounges). Similar to the middle schools, commissions received from these vending machines shall be recorded in the respective functions for the types of machines operated.
 - 2. All transfers of vending machine commissions, as permitted by Internal Fund policy, must be approved by the principal.
- G. Travel – Faculty/Administrative function (0807) **must** be used to record expenditures, except registration associated with travel expenditures paid by the school on behalf of faculty/staff/administrators for attending conferences, workshops, or seminars on official school business. This function does not generate revenue, thus may carry a deficit balance during the school year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficit. (Refer to **Section IV, Chapter 10 – Travel** in this manual).
- 1. Travel expenditures, including registration, incurred by employees for which college credits (i.e., master plan points) are received **may not** be paid or reimbursed from Internal Fund revenue.
 - 2. Expenditures incurred by a spouse or other persons accompanying an authorized employee traveler **may not** be paid or reimbursed from Internal Fund revenue.
- H. Repair/Maintenance function (0808) may be used to record expenditures for repairing and/or maintaining school property. This function does not generate revenue, thus may carry a deficit balance during the school year as long as there

is sufficient available balance in the General Miscellaneous function to cover the deficit.

- I. Office Supplies function (0809) may be used to separately record expenditures for office supplies for general school use. This function does not generate revenue, thus it may carry a deficit balance during the school year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficit.
- J. Equipment function (0811) **must** be used to record expenditures for equipment costing \$1000.00 or more, that are purchased for curriculum related purposes. This function does not generate revenue, thus it may carry a deficit balance during the year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficit.
 1. All purchases of property must be made in accordance with the District's policies and procedures as set forth in the Property and Equipment Manual.
 2. All property that meets the capitalization thresholds becomes part of the school's property inventory and is subject to audit.
- K. The Donations function (0812) **must** be used to record unrestricted donations intended for general use by the school. (Refer to **Section IV, Chapter 14 - Gifts and Donations** in this manual).
 1. Donation letters should be requested and retained by the school for audit purposes.
 2. Donations received from vendors for participating in surveys, testing, or other evaluation projects should be recorded in this function.
- L. The Memory Books function (0813) **must** be used to record all financial transactions associated with the schools memory book activity. If fundraising activities are conducted to subsidize the cost of the memory book, the financial

transactions shall be recorded in this function under a separate sub-ledger account. (Refer to **Section IV, Chapter 5 – Memory Book** in this manual.)

- M. The School Representation/Students function (0815) shall be used to account for expenditures paid by the school on behalf of students and faculty staff/chaperones attending **educational and athletic competitions in representation of the school**. This function does not generate revenue, thus it may carry a deficit balance during the school year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficit. (Refer to **Section IV, Chapter 1 - Field Trips** in this manual.)
 - 1. All pertinent travel policies and procedures must be adhered to.
 - 2. All documentation for allowable expenditures paid must be retained for audit purposes.
- N. The Transcripts function (0814) and Parking Decals function (0817) shall be used to record financial transactions associated with transcripts and parking decals, respectively, issued to students. Fees charged to students for transcripts and parking decals should be approved by the REGION Center Superintendent.
- O. The functions for Awards (0818), Education Materials (0819) and Copy Machines (0816) may be used accordingly to record expenditures pertinent to the descriptions. These functions do not generate revenue, thus they may carry a deficit balance during the school year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficits.
- P. Transfers **within** General Program functions **are not** allowed. Transfers to/from General Program functions to other Program functions, as allowed by Internal Fund Policy, may be processed as follows:
 - 1. For elementary and secondary schools, transfers from the School Pictures function (0805) to the Special Purpose function may be processed by the treasurer after all payments to vendors and any refunds

to students have been made for general school picture activities. Transfers made must be approved by the school principal. (Refer to **Section IV, Chapter 4 – Student Picture Activities** in this manual for established limitations).

2. For secondary schools only, principals may authorize a transfer of up to 50% of the remaining balance in the School Pictures function after the transfer to the Special Purpose function has been made, to the Yearbook (0139) and/or Newspaper (0116) function to help subsidize the cost of the school's yearbook and/or newspaper, if one was produced.
 - a. The treasurer shall process the authorized transfer to the respective function prior to the end of the fiscal year.
 - b. The remaining balance in the School Pictures function will close out to the General Miscellaneous function during the closing process.
3. For secondary schools only, transfers from vending machine functions for vending machines operated in areas accessible to students may be authorized by the principal to support school athletics and/or student activities, as well as the Special Purpose function. (Refer to **Section IV, Chapter 11 – Vending Machines** of this manual for established limitations.)
 - a. The treasurer may process allowed transfers during the school year as authorized by the principal.
 - b. Remaining balances, if any, shall remain in the respective functions to be closed out to the General Miscellaneous function.
5. For elementary and secondary schools, commissions from school-operated vending machines located in areas not accessible to students (i.e., faculty lounge) may be transferred during the fiscal year to the Special Purpose function.

- a. There is no limit as to the amount of commissions that may be transferred to the Special Purpose account from these vending machines since they are restricted from student usage.
 - b. The treasurer may effectuate the transfers as authorized by the principal.
6. Transfers of up to 15% of profits from student fundraisers may be processed from the respective student class/clubs functions to the General Miscellaneous function upon completion of each activity. The treasurer shall ascertain that all payments due to vendors are made prior to making any transfers.

I. GENERAL DESCRIPTION

The Instructional Materials and Educational Support (Fund 9) Program was established in the school's Internal Fund to provide principals with increased purchasing flexibility at the school site level. To obtain the revenue for the school's Fund 9 Program (5009), principals are permitted to "transfer" specified amounts of their allocated tax-dollar budget funds appropriated for supplies into the Internal Fund. This chapter sets forth the accounting policies and procedures for financial transactions recorded in the school's Fund 9 Program (5009).

II. GENERAL POLICY

A. The threshold limits that have been established, by school level, for the advance from tax-dollar budget funds to the school Fund 9 Program, are as follows:

1.	Elementary schools	\$10,000.00
2.	Middle schools	\$15,000.00
3.	Senior high schools	\$20,000.00
4.	Adult/Vocational Centers	\$20,000.00

B. At the principal's discretion, if the Fund 9 advance amount for the school is not being used or is too high, funds may be sent back to the tax-dollar budget structure anytime during the fiscal year.

C. Replenishments must be processed during the fiscal year when 25% of the threshold limit has been expended by the school. All Fund 9 expenditures, even if they do not reach the 25% threshold, must be reported before June 30 of every year.

D. The ending balance in the Fund-9 Program (5009) will be carried forward to the following school year. No transfers are allowed to/from the Fund 9 (0901) function.

- E. **Allowable** expenditures are limited to goods/services necessary to support the instructional program. Allowable expenditures include the following:
1. Instructional, general office, and custodial supplies
 2. Equipment to be used in instruction, costing less than \$1000.00. Equipment items meeting all of the following criteria are considered allowable:
 - a. Retains its original shape, form, and appearance with use
 - b. Non-expendable; that is, if damaged or some parts are lost or worn out, it is usually more feasible to repair than to replace
 - c. Does not lose identity through incorporation into a different or more complex unit or substance
 - d. Will be used in instruction and not for personal use
 3. Supplies – Supplies considered allowable are those necessary for general school operation and instructional purposes. These include instructional materials and supplies, office supplies, and custodial supplies.
 4. Software costing less than \$1000.00
 5. Audio Visual Materials costing less than \$1000.00 (i.e., instructional videos, DVDs, magnetic media)
 6. Printing (i.e., school forms, letterheads, envelopes, **excluding** business cards)
 7. Repairs/Maintenance costing less than \$500.00
 8. Equipment rentals costing less than \$500.00 (short term, emergency basis **only**)
 9. Registration/admission fees and transportation costs for **in-county** field trips only, when authorized by the principal. M-DCPS buses may not be paid from Fund 9 revenue; thus, only district approved transportation vendors may be used for trips paid through Fund 9.
 10. Textbooks (except for state adopted programs 8540 and 8560)

11. Non-monetary awards (certificates of recognition, trophies, plaques, medals, ribbons, etc.) for students only with a cost/value not to exceed maximum limits set by School Board Rules
 12. Exterminating services for Family and Consumer Science classrooms
 13. Food items to be used for **instructional purposes** in Family and Consumer Science and scientific experiments, **but not** for hospitality or reward incentive purposes. Schools operating community schools, “students at risk,” and “dropout prevention” programs may purchase food items for behavior modification.
- F. Expenditures **not allowed** to be paid from Fund 9 revenue include the following, and any similar or related items/services:
1. On-line services (unless necessary for instructional purposes)
 2. Hospitality items
 3. Armored car pick-up services
 4. Bottled water
 5. Individual memberships in professional organizations
 6. Bank service charges (except for the charges incurred to open the initial checking account for a brand new school)
 7. Sales taxes (Sales taxes must be charged to the school’s Special Purpose Account when allowable items purchased are subject to sales tax; i.e., team t-shirts.)
 8. Parking charges, tolls and mileage
 9. Food purchases for faculty or other hospitality meetings, special observances and awards/incentives
 10. Coffee, coffee makers, filters, cups, napkins, spoons, forks, etc.
 11. Repairs/Maintenance agreements, particularly service agreements for copiers, for \$500.00 or more per year
 12. Beautification and decorative accessories (i.e., plants, pictures, window treatments, blinds, curtains, awnings, signs, etc.). Plants, soil, signs or

posters to be used in classroom projects for instructional purposes are allowed.

13. Utilities
 14. Telephone equipment and services (i.e., cellular phones, pagers, cable connections, or calling services)
 15. Items for Student Club sponsored activities
 16. Monetary awards (including gift certificates), either for students or faculty
 17. In or out-of-county travel expenditures for faculty and staff
 18. Out-of-county travel expenditures for students
 19. Business cards (except when authorized, in writing, by the Region Center Superintendent)
 20. Salary expenditures
 21. Contracts for consulting, guest speaking services, or other types of professional services
 22. Leases (i.e., facilities, copiers, office equipment)
- G. At the principal's discretion, Fund 9 revenue may be used to establish a limited petty cash fund for small allowable purchases. The maximum limits for petty cash, by school level, are as follows:
1. Elementary schools – not to exceed \$100.00
 2. Middle schools and special centers – not to exceed \$200.00
 3. Senior high schools – not to exceed \$300.00
- H. Individual purchases made from Fund 9 revenue must not exceed \$2,999.00. Splitting purchases to circumvent this threshold is prohibited. Only the signature of the employee who verified that the goods/merchandise was received "as specified" is required on the invoice or packing slip when acknowledging receipt of goods. Bid requirements as specified in **Section II, Chapter 4, Internal Fund Purchases** must be observed.
- I. **Negative (deficit) balances in the Fund-9 Program are prohibited.**

III. GENERAL PROCEDURES

- A. All allowable purchases and the related disbursements made from Fund 9 Program revenue must be made in accordance with applicable policies and procedures as stipulated in **Section II, Chapter 4 - Internal Fund Purchases and Chapter 5 - Disbursements** in this manual.
- B. In accordance with the policies set forth in this chapter, purchases from Fund 9 are limited to those items which have been designated as required to support the instructional program and may be classified in the following object codes:

		Object Code
1.	Equipment (costing less than \$ 1000.00)	5640
2.	Supplies	5510
3.	A.V. (audio visual) Materials	5620
4.	Repairs	5350
5.	Rentals	5360
6.	Exterminating	5395
7.	Miscellaneous	5790
8.	Printing	5399
9.	Field Trips (In-County)	5332

- C. A petty cash fund established from Fund 9 revenue may be set up as follows:
1. Petty cash fund will be created by issuing a check for the “initial” Petty Cash Advance to the individual who has been designated as the custodian of the petty cash fund.
 2. Note “petty cash advance” on the description line of the *Check Requisition (FM-0992)* form. The Check Requisition will be held until fiscal year-end closing procedures are implemented.
 3. When petty cash funds run low, the treasurer may replenish the petty cash fund by issuing a new check for amount of funds expended.

- a. Document the replenishment with the accumulated invoices/receipts. Repeat this procedure each time petty cash funds must be replenished.
- b. At the end of fiscal year, the petty cash fund must be closed out as follows:
 - 1) All invoices/receipts currently on-hand and unreported will be attached to the “initial” Petty Cash Advance check requisition.
 - 2) Remaining cash on hand will be re-deposited into Internal Fund 9 Account or may be expended by purchasing allowable items (i.e., stamps/postage, gasoline for lawn equipment, etc.)
 - 3) Attach receipt for deposit to “initial” check requisition.
 - 4) Post receipt number and amount deposited on “copy” of the check requisition.
 - 5) Amount of cash deposited plus attached invoices/receipts must total original advance.

IV. GENERAL PROCEDURES – PREPARING ON-LINE PURCHASE REQUISITIONS

- A. To obtain the advance from the school’s tax-dollar discretionary funds to establish the Fund 9 Program in the Internal Fund, a purchase requisition must be created on-line using the following structure: Fund 0100, Object 1143, Location # (xxxx), Program 0000, and Function 1000. The advance must be electronically approved through MSAF using Buyer ID “R” (Refer to Chapter 7 in the MSAF Budget/Finance/Purchasing Systems Manual).

- B. A request for replenishment of this fund may be generated after spending 25% of the total authorized threshold.
1. A *Fund-9 Requisition Worksheet* (FM-5363) must be prepared to create an on-line purchase order. Replenishment requisitions are created using Buyer ID "T" (Refer to Chapter 7 in the Budget/Finance/Purchasing System Manual for instructions)
- a. Only one (1) Purchase Requisition is needed when reporting expenditures in the same time period.
 - b. Group together and total the unprocessed expenditures categorically (i.e., expenditures charged to the same funding structure must coincide with the description given, must be totaled, and must represent one (1) line item).
 - c. Expenditures for furniture, fixtures, and equipment (object 5640) and software (object 5692) must be listed as separate line items on the Requisition Worksheet, unless multiple pieces of equipment of the same type are purchased and the unit value is not \$1000.00 or greater.
 - d. Each line item must be expanded in the "RCM" commentary screen of the Purchase Requisition by listing, at minimum, the individual check numbers that comprise each line.
 - e. After the Purchase Requisition has been approved through the MSAF approval chain, expenditures are immediately charged to the funding structures entered. If there are no funds available in a specific structure, the system will not allow any transactions to be entered. Once the Purchase Requisition is processed, the district's Accounts Payable department generates a reimbursement check to the school.
 - f. For auditing purposes, the school must retain the Requester copy of the Purchase Order, all invoices, receipts, and other supporting documentation, such as the Requisition Worksheet with the principal's signature.

2. To change or correct a Purchase Requisition, refer to Chapter 5 of the Budget/Finance/Purchasing System Manual.
 3. If an error has been noted after the reimbursement check was received from the District, a correction can be made the next time a "T" Purchase Requisition is prepared for replenishment.
 - a. Add or deduct the amount of the correction from the total dollar amount of the line item of the same funding structure.
 - b. The incorrect expenditure must be referenced in the comment section of the "RCM" screen on the line of the same funding structure, documenting the requisition number, check number, and the amount that is added or deducted from the line total.
- C. To return money to the school's discretionary budget, the following procedures apply:
1. If a vendor issues a refund to the school for a Fund 9 expenditure previously submitted in a "T" PO for reimbursement, the money received must be credited back to the original expenditure budget structure.
 - a. The check from the vendor must be recorded in the Fund 9 function, and must be deposited with the day's receipts. *(A note should be made on the computer-generated receipt stating that this revenue is a "Refund" from the vendor and why the refund resulted.)*
 - b. Once the deposited vendor's check clears the bank, the treasurer shall complete the *Return of Overclaimed Fund 9 Expenditures* (FM-5426), issue an Internal Fund check made payable to the School Board of Miami-Dade County for the amount refunded by the vendor, and send these items to the district's Office of Treasury Management to be credited back to the respective budget structure.

2. If a vendor issues a refund to the school for a Fund 9 expenditure and it **has not** been submitted in a “T” PO for reimbursement, the treasurer shall void the transaction relating to the check issued for payment to the vendor and posted to the Fund 9 function.
 - a. A copy of the vendor's refund check shall be attached to the Journal Voucher (JV entry) and the Check Requisition/JV Transfer (FM-0992) form of the check initially issued to the vendor, to be retained for audit purposes.
 - b. The check from the vendor must be recorded in the Fund-9 function, and must be deposited with the day's receipts. *(A note should be made on the computer generated receipt that this revenue is a “Refund” from the vendor and why the refund resulted.)*
3. If the principal desires to reduce the amount advanced from the school's discretionary budget for the Fund-9 program, the treasurer shall proceed as follows:
 - a. Complete the *Return of Monies to Fund-9 Account* form (FM-2302) and issue an Internal Fund check made payable to the School Board of Miami-Dade County for the desired amount to be returned to the school's discretionary (02) budget account.
 - b. Send these items to the district's Office of Treasury Management to be credited back to the respective budget structure.
 - c. Retain copies of the form and check sent for audit purposes.

I. GENERAL DESCRIPTION

The district's Adult/Vocational Centers operate under the auspice of the Bureau of Adult/Vocational, Drop-Out Prevention Programs, and offer various programs to the community that are not typically available through elementary and secondary schools. These programs include vocational and technical training courses and workforce development initiatives. Although the programs and operations of Adult/Vocational Centers differ from those in elementary and secondary schools, the financial transactions associated with Adult/Vocational Center activities must be accounted for in the schools' Internal Fund. In addition to typical program structures used by elementary and secondary schools, specific accounting programs have been created within the Internal Fund to account for those activities particular to the Adult/Vocational curriculum.

The Manual for Adult/Vocational Centers, issued by the Bureau of Adult/Vocational, Drop-Out Prevention Program, must be referred to as it sets forth the specific policies and procedures for the programs and activities offered by Adult/Vocational Centers. This chapter only provides policies and guidelines for recording financial transactions pertinent to Adult/Vocational center activities in the respective Internal Fund programs.

II. GENERAL POLICY

A. In Adult/Vocational and Skills Centers, financial transactions associated with programs and activities offered as part of the curriculum will be recorded in the respective functions under the following Program classifications that have been created within the schools' Internal Fund:

- | | | |
|----|-----------------------------|--------------|
| 1. | Adult Education | Program 5010 |
| 2. | Food Service | Program 5013 |
| 3. | Production/Service Programs | Program 5014 |
| 4. | Dental | Program 5015 |

B. Program structures, as needed, must be activated through the Internal Fund Accounting Section. Policies and procedures for conducting activities as stipulated in the Manual of Adult/Vocational Centers must be adhered to.

- C. Senior high schools that have been authorized to conduct activities, as part of their curriculum, similar in nature to those offered by Adult/Vocational Centers, must use designated program classifications, accordingly.
 - 1. Program structures, as needed, must be activated through the Internal Fund Accounting Department.
 - 2. Policies and procedures for conducting activities, as stipulated by the Manual of Adult/Vocational Centers, must be adhered to. Refer to **Section IV, Chapter 16 – Production Shops/Service Activities** in this manual for policies and procedures specific to production/service activities.
- D. Ending balances in Adult/Vocational program functions will carry over to the next fiscal year.
- E. Transfers-out of revenue from an Adult/Vocational Program structure to another Internal Fund program are not allowed.
- F. Deficit (negative) balances in program functions must not result.

III. TYPICAL PROGRAM FUNCTIONS AVAILABLE FOR ADULT/VOCATIONAL EDUCATION PROGRAMS

- A. The collection of money, deposits, and disbursements must be made in accordance with all applicable Internal Fund policies and procedures as stipulated in **Section II Chapter 2, Chapter 3, and Chapter 5**, respectively, of this manual.
 - 1. Additional procedures, particularly those relating to transactions also processed using the Vocational/Adult Community System (VACS) system, as stipulated in the Manual for Adult/Vocational Centers, must also be followed.

2. In addition to documentation required by Internal Fund policy, documentation required for transactions processed through the VACS system must be maintained in accordance with the policies and procedures as stipulated in the Manual for Adult/Vocational Centers and retained for audit purposes.
- B. Within the program classifications for Adult/Vocational center specific activities, various function codes are available to record financial transactions accordingly.
- C. Typical functions under the Adult Education Program - 5010 are as follows:
1. Tuition (0906) – this function shall be used to record financial transactions associated with tuition for Adult/Vocational center courses.
 - a. This function acts as a pass-through account, since the revenue collected for tuition is transmitted to the district monthly.
 - b. Disbursements made from this account are limited to transmittals of tuition to the district and refunds to students.
 2. Facility Rental (0907) – this function shall be used to account for revenue received for the rental of facilities.
- D. The functions available under the Food Service Program – 5013 shall be used to record financial transactions when Adult/Vocational centers conduct cafeteria/catering/food preparation and sales operations. Typical functions available under this program are as follows:
1. Food Sales function (0956) – this function shall be used to record financial transactions from food sales. Disbursements made from this function should be limited to food materials and supplies used in production. Inventory of materials and supplies is required before the end of every fiscal year end.

2. Cash over and short (0955) – this function shall be used to account for overages and shortages from food service operations.
- E. The functions available under the Dental Program – 5015 shall be used accordingly when the Adult/Vocational operates a dental program. Typical functions available under this program include the following:
1. Dental – Outside Lab Fees (0273)
 2. Dental Office Supplies (0277)
 3. Implant (0621)
 4. Dental Program Equipment (0626)
- F. The functions available under the Production/Service Programs – 5014 shall be used when Adult/Vocational centers or senior high schools conduct vocational type programs that generate revenue from user fees. Refer to **Section IV, Chapter 16 – Production/Service Activities** in this manual for specific policies and procedures. Functions available under this program should be used accordingly depending on the type of activity conducted. Typical functions include:
1. Auto Repair (0965)
 2. Auto Paint (0966)
 3. Child Care (0969)
 4. Cosmetology D (0971)
 5. Appliance Repair - Major (0962)
- G. The functions available under the Agriculture Program – 5012 shall be used to record financial transactions when Adult/Vocational centers conduct agriculture program activities. Typical functions available under this program are as follows:
1. Voc/Agricultural (0591) – this function shall be used to record financial transactions from agriculture sales. Disbursements made from this function should be limited to materials and supplies used in production.

Inventory of materials and supplies is required before the end of every fiscal year end.

2. Livestock (0941) – this function shall be used to account for financial transactions related to livestock.
3. Nursery (0942) – this function shall be used to account for financial transactions related to nursery operations.
4. Crops (0943) – this function shall be used to account for financial transactions related to operations involving crops.

I. GENERAL DESCRIPTION

Community schools offer programs for the community that are funded by tuition fees, grants, and donations. The programs are operated on school campus sites, adult centers, and in off-campus, non-School Board property locations throughout Miami-Dade County. The principal for community education has the responsibility, under the direction of the principal, for administering the community school program activities, including both operational and administrative aspects. The manual for Community School Procedures issued by the Bureau of Community Services establishes the procedural guidelines for administering community school program activities that must be followed to maintain proper accountability for these programs. In addition, the financial transactions related to community school program activities must be accounted for in the schools' Internal Fund. Within the Internal Fund, all financial transactions associated with community school activities must be recorded in Community School Program - 5011 and accounted for in accordance with the policies and procedures set forth in this chapter.

II. GENERAL POLICY

- A. Money collected from community school activities must be submitted to the school treasurer to be recorded in the Internal Fund.
 - 1. Money collected for community school programs and activities must be accounted for in accordance with Internal Fund policies and procedures as stipulated in **Section II, Chapter 2 – Collection of Money** of this manual.
 - 2. Additional requirements for documenting the collection of money, specifically for community school activities, are set forth in the Community School Procedures manual and must be followed.
- B. Registration records, attendance rosters and other required documentation for community school programs must be maintained in accordance with the guidelines in the Community School Procedures manual and retained for audit purposes.

- C. All expenditures utilizing community school funds must be originated by the assistant principal for community education.
 - 1. All disbursements will be processed by the school treasurer in accordance with Internal Fund policies and procedures as set forth in **Section II, Chapter 5 – Disbursements** of this manual.
 - 2. Membership fees to warehouse-type of retailers (i.e., Costco, BJ's, etc.) are allowed to be paid from Community School revenue.
 - 3. Additional requirements for processing disbursements specifically for community school activities are set forth in the Community School Procedures manual, and must be followed.
- D. Community School Fee functions must be zeroed out at the end of the fiscal year by transmitting the balance of fees in the accounts to the district. Ending balances in Community School Program activity functions carry over to the next fiscal year. Negative (deficit) balances in Community School Program functions must not result.
- M. Transfers of revenue from Community School Program functions to other Internal Fund Program functions are not allowed.

III. TYPICAL COMMUNITY SCHOOL PROGRAM FUNCTIONS AND GENERAL PROCEDURES

- A. The procedures for completing and maintaining the monthly reports and transmittals for community school activities are outlined in the Community School Procedures manual.
- B. All revenue associated with community schools is deposited and recorded in the Internal Fund of the sponsoring school. The school treasurer shall record all

financial transactions in the respective functions available under the Internal Fund Community School Program (5011) as directed in the Community School Procedures manual.

I. GENERAL DESCRIPTION

In accordance with School Board policy, SB Rule 6Gx13- 6A-1.22, field trips for students may be permitted as long as these trips **1)** have value in meeting the educational objectives, **2)** are directly related to the curriculum, **3)** or are necessary to the fulfillment of obligations to the interscholastic athletic and activity programs. The district's Division of Full Service Schools issues an annual handbook titled Field Trip Procedures that addresses the School Board's guidelines regarding the approvals, transportation, field trip forms, etc. All schools must obtain a copy of this handbook and comply with the policies and procedures stipulated therein.

All money collected from students, donations received by schools, and student fundraising proceeds raised to cover the costs for participating in school-sponsored field trips must be accounted for in the schools' Internal Fund. This chapter sets forth the accounting policies and procedures relating to school-sponsored field trips.

II. GENERAL POLICY

- A. A school-sponsored field trip is recognized as one that **1)** meets the criteria specified in SB Rule 6Gx13- 6A-1.22; **2)** is properly authorized by the school principal, other M-DCPS administrator, and/or the School Board, as applicable; and **3)** generally transpires during the course of the regular school year.
- B. All money collected from students and/or revenue generated from student club activities to fund school-sponsored field trips must be accounted for through the school's Internal Fund and submitted to the school treasurer to be deposited in the school's checking account.
 - 1. Members of school-allied organizations **may not** independently collect and deposit money from students in their organization's checking account to subsequently pay for a school-sponsored field trip.
 - 2. At the principal's discretion, members of school-allied organizations may be allowed to assist school staff in collecting money from students for

school-sponsored field trips as long as Internal Fund procedures are adhered to and all collections are submitted to the school treasurer for deposit.

- C. School-allied organizations are welcomed to make monetary donations to the school, accompanied by a donation letter specifying the intent, to fund entirely or partially subsidize the cost of school-sponsored student field trips; however,
 - 1. All field trip arrangements (i.e., transportation, admission, lodging, etc.) and respective payments for school-sponsored student field trips must be made by the school in accordance with all applicable School Board policies and procedures.
 - 2. School-allied organizations may not independently make travel arrangements or respective payments to vendors for school-sponsored field trips.
- D. The amount collected from students for a field trip must **only include actual expenses for the trip** (i.e., admission fees, transportation, lodging, when applicable), including a provision to cover the expenses of chaperones accompanying the students.
 - 1. The amount may be rounded to the nearest dollar, thus preventing excessive balances to accumulate in Field Trip functions as a result of extra charges imposed on students for field trips.
 - 2. The number of chaperones for whom expenses may be paid from student funds collected shall be limited to the teacher/chaperone-to-student ratio established by district guidelines stipulated in the **Field Trip Procedures Manual**.
- E. At the principal's discretion, **senior high school students only** may be authorized to conduct up to two (2) out-of-county field trips each fiscal year as fundraising activities by collecting an extra set charge per student for attending.
 - 1. The proceeds resulting from the extra amount collected for these field trip "fundraisers" are to be used specifically towards defraying the cost of

- senior class activities (i.e., prom, gradnite/gradbash, senior class award banquets, etc.) and graduation expenses.
2. The principal must approve the extra amount collected to ascertain that it is reasonable.
 3. All Internal Fund policies and procedures regarding fundraising activities apply to these allowed field trip fundraisers.
- F. Students shall not be denied the privilege of participating in a field trip or school activity because of financial need. Provisions shall be made, when necessary, to finance the field trip through fundraising activities. At the principal's discretion, available funds in the Trust Program (5004) Special Purpose (0458) function may also be used for this purpose.
1. At the principal's discretion, the cost of trips to **educational/curriculum related competitions or athletic events in which students participating will do so in representation of the school** may also be paid from available funds in the General Program (5008) General Miscellaneous (0801) or General Donation (0812) functions.
 2. The expenditures that may be paid from these functions **are limited to registration fees, transportation, lodging, and a restricted advance for incidentals, not to include meals.**
- G. When an authorized field trip is scheduled to take place on school grounds, in order to minimize risk to students and reduce cost, the in-house field trip must comply with the following (inclusive of all referenced Board Rules):
1. Meet educational objectives, be directly related to the curriculum or be necessary to the fulfillment of obligations to the athletic and activity programs (see Board Rule, 6Gx13- 6A-1.22, Field Trips),
 2. Cannot be an entertainment form of event for which admission is charged (see Board Rule 6Gx13- 1D-1.07, Entertainment Sponsored by the School or Its Allied Organizations),

3. If as a result of having the field trip in-house a vendor will be coming to the school and have access to the school grounds when students are present, or have direct contact with students, the vendor will have to meet all the District's background-screening requirements,
4. Consideration should be given to ensure that the vendor would practice adequate care to avoid injury to students/school personnel or damage caused to the grounds or buildings by their equipment or personnel.
5. The principal or designee must authorize the service to be provided by completing the *Agreement Form for Contracted Services* (FM-2453) as stipulated on Section II, Chapter 6 of this manual.

Additionally, all the rules regarding field trip funding and collections apply to in-house field trips.

- H. School Board official field trip forms (i.e., *Parent Permission Forms* {FM-4573}, *Field Trip Permission Request Forms* {FM-2431}, or *Field Trip Rosters* {FM-3530}) may only be used for approved school-sponsored field trips that are coordinated and will be paid for from school funds (either from Internal Fund or tax-dollar budget revenue).
- I. When teachers or school staff choose to sponsor/organize trips for students that are not part of the Miami-Dade County Public Schools curriculum, they are acting on their own and outside the scope of their employment. (Refer to the district's Field Trip Procedures Manual and Student Activities Handbook.)
 1. The use of any official Miami-Dade County Public Schools (M-DCPS) forms (i.e., *Parent Permission Forms* {FM-4573}, *Field Trip Permission Request Forms* {FM-2431}, or *Field Trip Rosters* {FM-3530}) by teachers and school staff for trips they are sponsoring on their own is prohibited.
 2. The teacher or school staff organizing the trip must disclose to the participants that they are acting outside the scope of his/her employment, thereby acting independently from the school.

II. GENERAL PROCEDURES

- A. The collection of money for school-sponsored field trips must be performed in accordance with the policies and procedures set forth in **Section II, Chapter 2, Collection or Money** of this manual, and submitted to the school treasurer for deposit in the school's Internal Fund checking account.
- B. The school treasurer will record these collections and related disbursements in the system as follows:
 1. In-County Field Trips - such collections shall be posted in the *Trust Program (5004)* using different Field Trip functions, as assigned by the treasurer, for each grade level, team, or class group (*i.e., Field trips 1 can be used for Kindergarten class trips, Field trips 2 can be used for 1st grade class, Field trips 3 can be used for 2nd grade class, etc*). Respective disbursements will be recorded in the appropriate functions accordingly. Available field trip functions for in-county trips include the following:
 - a. Field Trips 1 (function 0415)
 - b. Field Trips 2 (function 0446)
 - c. Field Trips 3 (function 0447)
 - d. Field Trips 4 (function 0448)
 - e. Field Trips 5 (function 0449)
 - f. Field Trips 6 (function 0450)
 - g. Field Trips 7 (function 0451)

(Refer to the *Internal Fund Chart of Accounts* for additional field trip functions that can be activated, as needed, by the district's Internal Fund Accounting Section.)
 2. Out-of-County Field Trips - such collections will be posted in the *Trust Program (5004)* using different Out-of-County - Field Trip functions, as assigned by the treasurer. Respective disbursements will be recorded in

the appropriate functions accordingly. Available out-of-county field trip functions include the following:

- a. Field Trips A – Out-of-County (function 0546)
- b. Field Trips B – Out-of-County (function 0547)
- c. Field Trips C - Out-of-County (function 0548)

(Refer to the *Internal Fund Chart of Accounts* for additional field trip functions that can be activated, as needed, by the district's Internal Fund Accounting Section.)

- 3. An adequate description of the collection, which should include the teacher's name and destination, should be entered in the system when posting the transaction, (*i.e., Ms. Smith 2nd grade Seaquarium trip, Mr. Johnson 5th grade MetroZoo trip, etc.*).
- 4. When disbursements are recorded in the system, the description must include the name of the vendor for which the payment was issued. The issuing of blank checks to be taken by school staff for payment of field trips is prohibited.
- 5. An invoice or paid receipt from the vendor must be kept on file for audit purposes. School employees can be reimbursed, from the respective field trip account, for admission charges paid by them on behalf of students in the event that the school check issued was short of the amount due, and as long as a receipt from the vendor is submitted as documentation. Refer to **Section II, Chapter 5, Disbursement Procedures** of this manual for complete guidelines regarding disbursements.

C. In cases wherein the cost of the field trip is funded all or in part through fundraising activities, the treasurer will not record fundraising revenue in a field trip function. Instead, the revenue will be recorded as follows:

- 1. In a Classes and Clubs Program (5003) function applicable to the class or club that is raising the funds for the field trip (*i.e., Team A - function*

[0148], Cheerleaders – function [0082], Student Council – function [0191]).

2. The treasurer may transfer the fundraising proceeds to the respective field trip account and issue all field trip related disbursements from the field trip account **(or)** may post the check to the different functions for the corresponding amounts to be charged to each function.
- D. In cases wherein the cost of the trip is funded by the school from the General Miscellaneous (0801), General Donations (0812) or the Special Purpose (0458) functions, the treasurer will record the expenditures, including those of the faculty/staff sponsor/chaperone, as follows:
1. Expenditures will be recorded in the General Program (5008) School Representation - Students function (0815) when expenditures are subsidized by revenues from the General Miscellaneous or General Donations functions.
 - a. No transfers of funds are necessary to cover the negative balance that will result in function (0815).
 - b. Expenditures incurred for faculty/staff accompanying students on these trips will not apply to the travel amount threshold allocated for administrative professional travel; however, the number of faculty/staff/chaperones accompanying students for whom the school will fund the expenditures shall not exceed the required number according to the teacher-to-student ratio prescribed by district policy in the Field Trip Procedures handbook.
 2. Expenditures will be directly recorded in the Trust Program (5004) Special Purpose (0458) function when expenditures are subsidized by revenues from this function.
- E. For approved in-county/out-of-county student field trips, the following procedures must be followed:

1. Travel arrangements must be made in advance by designated school personnel (*i.e., activities director, club sponsor, team coach, etc.*) in accordance with district policies and procedures set forth in the Field Trip Procedures handbook issued by the Division of Full Service Schools.
2. Payments to vendors for field trip expenses must be initiated via a properly completed *Check Requisition/JV Transfer* (FM-0992) form submitted to the school treasurer and ultimately approved by the principal or his/her designee. The school treasurer is responsible for providing the School Board's sales tax exemption number directly to vendors, when applicable.
3. Payment of registration fees, deposits, or partial payments required by vendors for certain field trips can be made by the school treasurer via an internal fund check. However, advance payment of the full amount of a field trip, particularly when the vendor has a "No Refunds" policy, should only be made when:
 - a. The students/participants are notified that advance payment is required and that the vendor has a "No Refunds" policy, when applicable.
 - b. This notation may be made via memorandum form or on the *Field Trip Permission Slip* to be signed by the participant and/or his/her parents.
4. The faculty sponsor/chaperone must complete a *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) form prior to the trip in the following cases:
 - a. When attending out-of-county field trips with students for school representation purposes (*i.e., competitions, athletic events, etc.*).
 - 1) Reimbursements to faculty/staff for incidental expenses incurred on trips accompanying students may be given as long as adequate supporting documentation (*i.e., vendor*

receipts, invoices, etc.) is submitted with the *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) form at the conclusion of the trip.

- 2) Reimbursements must be approved by the principal.
- b. When attending out-of-county field trips wherein a monetary advance is provided for incidental expenses to be paid by the faculty chaperone while on the trip.
- 1) If all expenses for a field trip are paid in advance via school check, this form is not required.
 - 2) Reimbursements to faculty/staff for incidental expenses incurred on trips accompanying students may be given as long as adequate supporting documentation (*i.e., vendor receipts, invoices, etc.*) is submitted to the treasurer at the conclusion of the trip and approved by the principal.
5. Per diem amounts may be provided to students for meals and other anticipated expenses when attending out-of-county field trips when the trip is funded from student fundraising proceeds:
- a. An equal per diem amount per student may be allocated from the balance of available fundraising proceeds after a provision for paying all other expenses has been made. If per diem amounts are not awarded from available fundraising proceeds, the balance in the account will carry over for future use.
 - b. When per diem amounts are given to students, the treasurer must be provided with the signatures of the students acknowledging receipt of these funds. Additional documentation (*i.e., vendor receipts, invoices, etc.*) supporting expenses paid by students from their per diem amounts is not required.

6. At the principal's discretion, advances may be given to faculty staff accompanying students on approved out-of-county school representation field trips to pay for incidental expenses.
 - a. These advances should be given from the available balance of the respective "*Classes and Clubs*" function funding the trip or the *General Program – School Representation/Students function (0815)* when the trip is funded by the school. Advances provided shall not exceed available funds and are limited to \$1,000.00 per trip. When cash advances provided are more than \$500.00, travelers checks should be obtained.
 - b. Adequate documentation (*i.e., vendor receipts, invoices, etc.*) is required to be submitted to the school treasurer to account for the money spent from this advance. Any unspent balance thereof must be returned to the treasurer for deposit into the respective Internal Fund function from which the advance was given.
- F. Refunds to students for field trips that fail to transpire, as applicable, shall be issued by the school treasurer in accordance with **Section II, Chapter 5 - Disbursement Procedures** in this manual under the "*Refunds*" section.
- G. Remaining balances in field trip functions that result after all pertinent expenditures incurred during the fiscal year have been paid may be:
 1. Refunded back to students, when practicable
 2. Transferred to a corresponding class/club/team function in the Classes and Clubs Program to be used for the benefit of the students accordingly
 3. Transferred to the General Miscellaneous function for general school use
- H. The school principal must sign the required transfer form before the treasurer can execute the transfer. Authorization, in writing, from the REGION Center Superintendent and the Internal Fund Accounting supervisor must be obtained to transfer balances in field trip functions that exceed \$1,000.00.

I. GENERAL DESCRIPTION

School and student activities are recognized in School Board policy as serving two general purposes:

- A. To promote the education, general welfare, and morale of students; and
- B. To finance the legitimate extra-curricular activities of the student body in order to augment, but not conflict with, the educational program provided by the School Board of Miami-Dade County, Florida.

Fundraising activities that do not support the intended purposes specified above shall not be sponsored by the school. School-sponsored fundraising activities must be accounted for in the school's Internal Fund. The school's administration is responsible for ensuring that fundraising activities are conducted in accordance with Internal Fund policies and procedures and that students' involvement in fundraising efforts does not take precedence over or interfere with meeting their academic responsibilities. This chapter sets forth the accounting policies and procedures regarding fundraising activities sponsored by the school.

II. GENERAL POLICY

- A. Only those fundraising activities supporting the two general purposes described in paragraph 1 – *General Description*, hereinabove, shall be allowed to be conducted by schools. It is the responsibility of the school's administration to observe Internal Fund policy before granting approval for school-sponsored fundraisers.
 - 1. All allowable fundraising activities must be presented for approval by the school principal.
 - 2. Authorization from the Region Center Superintendent is also required for fundraising activities that will extend out into the community.
- B. Allowable fundraising activities meeting **any** of the following criteria are considered school-sponsored, and **must be** accounted for through the school's Internal Fund:

1. Activities of any kind that involve a Miami-Dade County School Board employee handling or controlling monies as part of his/her involvement in the activity and/or overall employment responsibilities
 2. Activities of school recognized student groups; i.e., classes and clubs
 3. Activities that are considered “extra-curricular” or extensions of the school program (*i.e., Athletic games, Classes and Clubs events*) wherein student talent in the event is utilized **and** for which an admission/participation fee is charged
 - a. Revenue generated from admission/participation fees must be accounted for in the school's Internal fund. However, at the principal's discretion, business transactions related to events involving student talent, such as the sale of event programs and concessions, may be conducted separately by a school-allied organization.
 - b. Entertainment, including activities involving student talent, for which admission or participation fees will be charged, may not be conducted during school hours.
 - c. Entertainment/student activities containing scenes, language or jokes that are not compatible with the dignity of educational institutions are prohibited (6Gx13-1D-1.07).
 4. Activities involving merchandise purchased for re-sale by the school or a school employee, or that comes at any time into the direct custody of a school employee.
- C. The following student activities **must** be school-sponsored, and therefore **may not** be conducted independently by school-allied organizations:
1. The sale of school pictures of the general student body, including class group pictures
 2. The sale of school memory books and/or yearbooks

3. The operation of vending machines that dispense food and beverage items in schools (with the exception of faculty clubs, Sunshine Club, or Social Committee that may independently operate vending machines in areas that are not accessible to students)
- D. To maintain proper accountability for fundraising activities conducted by schools, the following guidelines must be observed:
1. Only those activities that can be controlled by **a)** pre-numbered, serialized receipts, **b)** pre-numbered, serialized tickets with pre-printed dollar amount denominations, or **c)** physical inventory counts of tangible items may be conducted by the school. Fundraising activities conducted through Internet websites **are not** allowed to be conducted through the school.
 2. Only official M-DCPS pre-numbered receipts, tickets, or other serialized forms or tickets obtained from and/or documented by the school treasurer may be used for fundraising activities.
- E. Fundraising activities must be conducted during non-instructional class time, preferably before and after school. At the principal's discretion, the collection of money for pre-paid activities or pre-sale items **only** may be authorized at a specified time during the school day (*i.e., homeroom*), as long as this process does not prove to be disruptive to classroom instruction.
- F. All monies collected by school employees in connection with any school program or school sponsored activity must be documented and submitted to the school treasurer in accordance with Internal Fund policies and procedures as set forth in **Section II, Chapter 2 – Collection of Money** in this manual.
- G. All financial transactions associated with student fundraising activities must be recorded in appropriate student/interest clubs, class, or department functions available under the Classes and Clubs Program (5003). Fundraising activities

conducted for the music program student groups may also be recorded in Music Program (5002) activity functions.

- H. Fundraising activities organized and conducted by the PTA/PTSA and other school-allied organizations are independently operated by those organizations. Nevertheless, such activities must be submitted to the respective school principal for approval, with those involving community solicitation also requiring written approval from the Region Center Superintendent. All approvals must be retained for audit purposes. Refer to **Section IV, Chapter 12 – PTA/Booster Club Activities** in this manual for specific guidelines for activities conducted by school-allied organizations.
- I. Fundraising profits shall be used for the purpose intended as specified in the *Application for Fund Raising Activity* (FM-1018), or for other student activities and/or general school use as long as written approval/consent from the students (i.e., club officers or class/club representatives) who raised the funds and that of the school principal/designee is obtained.
 - 1. Except when contributing to the district's annual United Way campaign, profits from fundraising activities conducted by student classes/clubs sponsored by the school **may not** be used to make monetary donations to outside third parties or other organizations. Additionally, fundraising activities with the intent to donate profits to outside third parties or other organizations, except for the annual United Way campaign, shall not be authorized as school-sponsored activities.
 - 2. Principals **may assess** fundraising activities up to 15% of the net profits, with the exception of community school activities, and have this assessment transferred to the General Miscellaneous function for general school use.
- J. School Board policy establishes certain restrictions on fundraising events, as well student and School Board employee involvement in these activities. These restrictions must be observed, and are as follows:
 - 1. School participation, directly involving the handling of money by School Board employees and/or students in fundraising activities, is authorized

only for the **annual United Way fundraising campaign** and Scholarship Saturday events. However, handling of money as part of fundraising campaigns for voluntary health agencies or humanitarian causes other than the district's **annual United Way Campaign** may only be conducted when formal approval is given by the Superintendent of Schools and transmitted to the School Board via a formal Agenda Item (6Gx13-1C-1.09) (6Gx13-1C-1.15).

2. **Limited participation** by School Board employees and/or students in fundraising campaigns for other voluntary health agencies or humanitarian causes can be authorized, in advance, by the principal or the principal's designated representative. Such participation is limited to publicizing the event through posters and making materials available for distribution at a central location, but **must not** involve the handling of money in any way unless formally approved by the Superintendent of Schools and transmitted to the School Board. (6Gx13-1C-1.15)
3. No student, school organization or member of the school staff may solicit funds from the public in the name of the school for any purpose without the prior approval of the principal and the Region Center superintendent/designee. (6Gx13-1C-1.10). Direct solicitation of funds from the public by students on roadways and street corners is prohibited by Board Rule.
4. Only students in grades 9, 10, 11, and 12 are permitted to sell magazines as fundraisers. Such activities are subject to the following restrictions: a) student solicitation for such sales is permitted in homes only (no offices or businesses) if the student is accompanied by an adult; b) activities in each school shall be limited to two (2) weeks; and c) promotional activities shall be kept within reasonable bounds and competition among schools and individual students shall not be unduly stimulated (6Gx13-5C-1.07). (Refer to **Section IV, Chapter 13 – Magazine Sales** in this manual).

5. Motion pictures, using rented films, or videotapes/DVDs in which copyrights are held, shall not be shown in school for admission charge, offering, or any other means of payment. Schools violating this regulation must assume responsibility for all royalty infringements and violations of any law pertaining to such entertainment (6Gx13-1D-1.07).
6. All forms of gambling and games of chance are prohibited. Games based entirely upon skill are not to be considered games of chance (6Gx13-1D-1.07).
7. Use of school grounds and buildings for pony and other animal rides, raffles, bingo, and card playing is prohibited (6Gx13-1D-1.07).
8. Any contest that is conducted by selling votes is prohibited (6Gx13-1D-1.07).
9. **No** notices, tickets, information, sales “gimmicks,” or other materials of an advertising nature from outside of school sources may be distributed to school system employees or pupils without approval of the Office of the Superintendent of Schools (6Gx13-1C-1.051).
10. Tickets to events sponsored by non-school agencies shall not be sold in any public school, or on school premises, by any school, school organization or non-school organization, except the Miami-Dade County Youth Fair tickets. (6Gx13- 3B-1.07).
11. The sale of food and beverage items by groups other than the Department of Food and Nutrition by vending or other means is not permitted in secondary schools from beginning of the school day until one (1) hour following the close of the last lunch period (6Gx13- 3B-1.061).

12. In elementary schools, the sale or vending of food or beverages other than those offered under the School Lunch Program, is not permitted during regular school hours in student areas (6Gx13- 3B-1.061).
13. Merchandise sales shall be conducted in a manner that will offer minimum competition to local commercial firms.
14. No vendor is permitted to sell on school premises on concession, consignment, or percentage basis, except commercial vending machines that are under approved contracts with the school and approved by the principal.
15. Under no circumstance should a school system employee capitalize on his/her position in the Miami-Dade County Public Schools to sell merchandise or services (6Gx13-1C-1.09).
16. Only vendors of materials or services that normally would be used in the schools are to be admitted to Miami-Dade County public school facilities. In no event are vendors to disturb teachers and/or sponsors who are in the classrooms to sell products/services (6Gx13- 3C-1.07).
17. Recordings of student performances made in school facilities, or at school functions shall only be used for study purposes and may not be offered for general sale to the public as a fundraiser unless the following provisions are met:
 - a) The principal deems the recording of such performance to be of educational benefit to students.
 - b) For recordings made with school owned equipment (i.e. video production class/group), the materials for the recordings of such events are purchased by the school utilizing available revenue in the appropriate internal fund accounts and following proper purchasing procedures in accordance with the Manual of Internal Fund Accounting for Elementary and Secondary Schools.

- c) Appropriate fundraising policies and procedures and required forms are used.
- d) Such student performances are limited to the recordings of school ceremonies, school graduations, and school arts performances.
- e) Proper releases, using required forms, must be signed by students and parents evidencing consent to participating in an event that will be recorded, and retained for audit purposes. If individual releases cannot be obtained, proper notification should be visibly posted at the entrance notifying attendees that the event will be recorded.
- f) For recordings made with school owned equipment, all fundraising proceeds generated from the sale of the recordings will be administered through the school's internal fund and may be utilized to purchase, repair and maintain recording equipment and related supplies, as well as to subsidize expenditures for student activities of the student group conducting the fundraiser.
- g) For recordings made by vendor, all bid and contract requirements must be met.

Compliance with copyright requirements applying to recordings or compositions not in the public domain is the responsibility of the school, college, or educational organization under whose auspices the recording is made (6Gx13- 1C1.121).

- K. School's sales tax exemption may not be utilized for items/merchandise purchased for re-sale, particularly for fundraising activities, regardless of whether or not a profit will be made on the sale.
- L. Fundraising activities involving students working or providing services for community events or outside business organizations for which compensation, monetary or otherwise, will be given, either to the students or the school, **are not** allowed to be conducted as school-sponsored/student fundraisers.

- M. Activities involving the sale or purchase of symbols such as class jewelry, formal graduation invitations or cards, or other types of personal memorabilia containing the school's insignia are exclusively reserved for senior high school students. These items are not appropriate and shall not be approved for sale as part of elementary or middle schools' activities conducted through the school. (Refer to **Section IV, Chapter 7 – Graduation/Senior Class Activities** in this manual.)

II. GENERAL PROCEDURES

A. RESPONSIBILITY FOR FUND RAISING ACTIVITIES

To ensure compliance with the policies and procedures for conducting fundraising activities and to clarify the roles of the Region Center, school site administrators, activity directors, treasurers, sponsors, and students involved in these activities, the following description of assigned responsibilities is provided.

1. Region Center's Responsibility:
 - a. School Board rules require that the Region Center's Superintendent approve in advance fundraising activities (*i.e., candy sales, car washes, etc.*) that extend into the community.
 - b. Solicitation of cash donations from the public is discouraged; however, should the school principal decide to approve such solicitation, approval from the area Region Center's superintendent must be obtained in advance (6Gx13-1C-1.10). All approvals must be in writing using the approved M-DCPS forms and must be retained at the school for audit purposes.
2. Principal's Responsibility:
 - a. The principal has overall responsibility for approving fundraising activities and overseeing that such activities are conducted in

accordance with the policies and procedures set forth in this manual and by School Board rules; and

- b. The principal/designee must also sign the *Application for Fund Raising Activity* (FM-1018) form indicating approval of the activity, the *Student Activity Operation Report* (FM-0996), and all other supporting documentation as required.

3. Sponsor's/Activities Director's Responsibility:

- a. Complete the *Application for Fund Raising Activity* (FM-1018) form, obtain the required signatures, and forward the application to the treasurer to be logged in and assigned an activity number;
- b. Prepare the purchase orders using the *Internal Purchase Order* (FM-1012) form for the items to be purchased and submit them to the treasurer;
- c. Obtain from the treasurer the necessary tickets, receipts, or serialized forms to control the activity; and
- d. Coordinate, control, and monitor the activity, including but not limited to, preparing the *Student Activity Operation Report* (FM-0996), completing the check requisitions for payments to be made to the vendor(s), and safeguarding the inventory of items being sold or left over for audit purposes.

Note: *To maintain adequate segregation of duties for internal control purposes, the Student Activity Operating Reports (FM-0996) must be prepared by the sponsor or the employee responsible for the activity, not the school treasurer.*

- 1) The treasurer must review the reports for reasonableness of receipts and disbursements.
- 2) The reports should be reviewed by the school principal/designee for propriety and signed for audit purposes.

4. Treasurer's Responsibility:
 - a. Maintain a log of all the activities approved and control the distribution of tickets, receipts and all other serialized forms.
 - b. Receive and deposit money collected as well as make disbursements as requested by the sponsor and/or school principal.
 - c. Maintain files with the completed *Application for Fund Raising Activity* (FM-1018) forms, *Student Activity Operation Report* (FM-0996) forms, and other supporting documentation for audit purposes.

B. REQUIRED DOCUMENTATION FOR FUNDRAISING ACTIVITIES

1. All fundraising activities must be properly documented by completing the following forms, as applicable:
 - a. *Application for Fund Raising Activity* (FM-1018)
 - b. *Region Office Approval For Fund Raising Activity* (FM-5656)
 - c. *Student Activity Operation Report* (FM 0996)
 - d. *Distribution Sheet-Merchandise or Ticket Sale* (if applicable) (FM-0995)
 - e. *Certificate of Loss Report* (FM-0997)
 - f. *Certificate of Disposal* (FM-2918), if applicable

g. Complimentary List

2. APPLICATION FOR FUND RAISING ACTIVITY FORM (FM-1018):


Activity Sponsors must complete this form to request approval from the school principal prior to commencing any fundraising activity. Region Center approval must also be requested for activities involving community sales by submitting *Region Center Approval for Fund Raising Activity (Community Sales)* form (FM-5656). Completed forms must be submitted to the school treasurer, who will then log in the activity and assign an

activity number. Sponsors are encouraged to keep copies of these forms for their records; however, the original must be kept by the school treasurer for audit purposes. The *Application for Fund Raising Activity* (FM-1018) form must contain the following information:

- a. School's name;
- b. An activity number (which will be provided by the treasurer once the application is completed and approved;
- c. The date of application;
- d. The name of the organization requesting the fund raising activity;
- e. A description and price of item(s) for sale;
- f. List proposed places, dates and time of sale;
- g. Purpose of the sale (i.e., raise funds for what?);
- h. Signature of activity sponsor;
- i. Signature of student activities director and date (where available);
and
- j. Signature of principal and date.

(Refer to illustration IV-2A on page 2-12 for sample form)

Illustration IV-2A



Miami-Dade County Public Schools
giving our students the world

APPLICATION FOR FUND RAISING ACTIVITY

(School's Name)

(Activity Number)

(Date of Application)

1. We _____ request permission from
(Sponsoring Class or Club)
the Administration to sell the following item or items.

(Brief description and the sale price)

2. The item or items listed above are to be sold at the following places and at the following dates and time only:

3. The purpose of this sale is to _____

(Activity Sponsor)

APPROVED BY:

(Student Activities Director)

(Date)

(Principal/Delegate)

(Date)

NOTES:

(1) Sales tax must be paid on all purchases for resale.

(2) Region approval is required for any fund raising activity where collections take place outside of school grounds, dances and car washes.
(Use form # FM-5656)

Prepare form in triplicate.

White Copy -- Secretary/Treasurer
Yellow Copy -- Student Activity Director
Pink Copy -- Activity Sponsor

878-5490

FM-1018 Rev. (02-01)

3. STUDENT ACTIVITY OPERATION REPORT (FM - 0996):

The *Student Activity Operation Report* (FM-0996) must be prepared to summarize all fundraising transactions, including merchandising activities.

The following information must be completed in this report:

- a. Name of school
- b. Name of activity
- c. Date of activity
- d. Name of sponsoring organization
- e. Name of faculty sponsor
- f. Receipts, entering information requested on each line of section, and providing the specific information for each roll of tickets and/or merchandise sold
- g. Enter figures as indicated and attach a *Certificate of Loss Report* (FM-0997) or *Certificate of Disposal* (FM-2918) where applicable
- h. Note other receipts, documenting names, amounts, and total
- i. List disbursements noting each check number, explanation, and amount
- j. Total disbursements
- k. Change Fund Advance, if applicable
- l. Change Fund Returned, if applicable
- m. Net Profit/Loss
- n. Transfer to General Program, if applicable
- o. Transfer number, if applicable
- p. Report prepared by whom and date
- q. Report reviewed by whom and date
- r. Signature of principal/designee and date

The *Student Activity Operation Report* (FM-0996) is designed for reporting any kind of fundraising activity, either ticket or merchandise sales. Sample form and instructions on completing it follow:

(See Illustration IV-2B for sample Student Activity Operation Report form)

Illustration IV-2B



STUDENT ACTIVITY OPERATION REPORT

School _____ Activity Number _____
Type of Activity _____ Date of Activity _____
Sponsoring Organization _____
Name of Faculty Sponsor _____

RECEIPTS

Tickets Sold
Roll # 1 -Price Per Ticket \$ _____ Ending Ticket No. _____
Beginning Ticket No. _____
Number Ticket Sold _____
Proceeds from roll # 1 \$ _____

Roll # 2-Price Per Ticket \$ _____ Ending Ticket No. _____
Beginning Ticket No. _____
Number Ticket Sold _____
Proceeds from roll #2 \$ _____

MERCHANDISE SOLD

Item _____ Selling Price \$ _____
Number Purchased _____
Final Balance on Hand _____
Item to Account For _____
Sale Reported _____ \$ _____
Difference (Explain) * _____

Item _____ Selling Price \$ _____
Number Purchased _____
Final Balance on Hand _____
Item to Account For _____
Sale Reported _____ \$ _____
Difference (Explain) * _____

*Attach "Certificate of Loss" (MIS-10997) where applicable.

OTHER RECEIPTS

_____ \$ _____
_____ \$ _____
_____ \$ _____

Total Receipts per General Ledger \$ _____

DISBURSEMENTS: (All Expenses Must Be Paid By Check)

Check No.	Explanation	Amount	Check No.	Explanation	Amount
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Change Fund Advanced \$ _____ Total Disbursements per General Ledger \$ _____
Change Fund Returned \$ _____ NET PROFIT/<LOSS> \$ _____
Transfer to General Fund: \$ _____ Number _____

Report Prepared By: _____ Sponsor (Signature) _____ Date _____

Report Reviewed By: _____ School Treasurer (Signature) _____ Date _____

Report Reviewed By: _____ Principal or Administrative Delegate (Signature) _____ Date _____

4. HOW TO PREPARE THE STUDENT ACTIVITY OPERATION REPORTS:

a. RECEIPTS for activities controlled by rolled-type tickets are accounted for by the beginning and ending serial numbers of the tickets used.

- 1) Tickets must be numbered consecutively and reflect the selling price denomination.
- 2) Account separately for each denomination (selling price).
- 3) Show total sales deposited in both dollars and number of tickets represented.
- 4) Show and explain any differences between the total to account for and the number deposited. See Section II for personal accountability and attach a *Certificate of Loss Report* (FM-0997), if necessary.
- 5) Unused tickets must be securely packaged and submitted to the school treasurer with the reports for audit purposes.

b. RECEIPTS for activities involving merchandise can be accounted for by maintaining proper inventory records.

- 1) This section provides spaces for determining items to be accounted for, by subtracting the final number on hand at the end of the event from the number purchased originally.
- 2) Account separately for each individually priced item.
- 3) Show total sales deposited in both dollars and number of items represented.
- 4) Show and explain differences. Attach a *Certificate of Loss* (FM-0997) form, if necessary
- 5) Unsold items of merchandise must be retained for audit or their disposition documented in writing. Unsold items may be:


- a) Returned to vendor for credit
 - b) Donated for other uses or given as complimentary items (complimentary list must be retained for audit purposes)
 - c) Destroyed or otherwise disposed of:
 - 1) Disposition must be certified by activity sponsor and principal/designee
 - 2) *Certificate of Disposal* (FM-2918) must be retained for audit.
- c. OTHER RECEIPTS for Items of revenue related to the event must be reported in a *Student Activity Operation Report (FM-0996)*. If revenue is not accounted for by ticket number or item inventory, it must be shown as “other receipts,” including:
 - 1) Donations
 - 2) Sale of advertising, attaching list of:
 - a) Total ads sold;
 - b) Ads not collected; and/or
 - c) No charge ads, if any. (Attach a copy of the publication indicating receipt number for each advertisement.)
 - 3) Commissions
- d. DISBURSEMENTS AND PROFIT/LOSS CALCULATION:

After all revenue has been recorded, disbursements related to the activity must be listed and deducted from revenue to determine the profit or loss for the activity.

- 1) Cash disbursements from cash money collected are prohibited.
 - 2) All disbursements must be made by a check requested from the school treasurer using the *Check Requisition/JV Transfer (FM-0992)* form, and approved by the principal in accordance with internal fund policies and procedures for disbursements set forth in **Section II, Chapter 5 - Disbursements**, of this manual.
5. DISTRIBUTION SHEET – MERCHANDISE OR TICKET SALE (FM – 0995) – This form must be completed when merchandise will be sold by a number of different students or other persons, so that a record of the units issued to and accounted for by each salesperson is maintained. This form is designed to assist in inventory control only and does not eliminate the need to issue receipts for cash received. The following information must be provided on this form:
 - a. Item
 - b. Sales price
 - c. Signature of person to whom items are issued
 - d. Date issued
 - e. Units issued
 - f. Ticket Series from ____ to ____ (if applicable);
 - g. Dollar amount of each deposit of sales and units represented
 - h. Total sales represented
 - i. Total units returned unsold
 - j. Total units accounted for
 - 1) Should equal total issued
 - 2) Discrepancies must be documented with a *Certificate of Loss Report (FM-0997)* and a *Certificate of Disposal (FM-2918)*, if applicable.

(See Illustration IV-2C for sample Distribution Sheet form)

Illustration IV-2C



Middle-Clark County Public Schools
giving our students the world

SCHOOL INTERNAL ACCOUNTING

DISTRIBUTION SHEET - MERCHANDISE OR TICKET SALE			TICKET SERIES		SALES DEPOSITED										TOTAL SALES	UNITS RETD.	TOTAL UNITS ACCOUNTED FOR
ITEM	SALE PRICE \$	DATE			DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE				
SIGNATURE OF INDIVIDUALS TO WHOM ITEMS ISSUED FOR SALE	DATE ISSUED	UNITS ISSUED	FROM	TO	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	
1.																	
2.																	
3.																	
4.																	
5.																	
6.																	
7.																	
8.																	
9.																	
10.																	
11.																	
12.																	
13.																	
14.																	
15.																	
16.																	
17.																	
			TOTAL DEPOSITS														
			RECEIPT NO.														

FM-0995 Rev. (11-98)

6. CERTIFICATE OF LOSS FORM (FM-0997) - to be completed and signed by any person who has not accounted for all items issued to him/her at the time of the final deadline.
 - a. Certificates must be presented to the principal for acknowledgment signature and for action deemed appropriate.
 - b. Certificates must be retained for audit purposes along with distribution records and the *Student Activity Operation Report* (FM-0996).
 - c. *Certificate of Loss Reports* (FM-0997) can also be used when unable to account for items in other areas, such as the sale of material tickets, or any other controlled item. *Certificate of Loss Reports* (FM-0997) must contain the following information:
 - 1) Name of school;
 - 2) Sponsoring class/club;
 - 3) Activity description
 - 4) Name of student or teacher receiving item;
 - 5) Description of items unaccounted for;
 - 6) Location of items at time of loss;
 - 7) Date of loss;
 - 8) Value of loss;
 - 9) Efforts made to recover lost items;
 - 10) Efforts made to prevent recurrence of loss;
 - 11) Restitution information, if applicable;
 - 12) Signature of student responsible for loss, if applicable;
 - 13) Signature of activity sponsor;
 - 14) Signature of activities director; and
 - 15) Signature of principal.

(See Illustration IV-2D of sample Certificate of Loss form)

Illustration IV-2D



CERTIFICATE OF LOSS REPORT

ACTIVITY NO. _____
FOR THE
SCHOOL YEAR _____

SCHOOL _____

SPONSORING CLASS/CLUB _____

ACTIVITY DESCRIPTION _____

Name of Student or Staff Responsible for Loss _____

Description of Items Unaccounted for (Specify Quantity) _____

Location of Items at Time of Loss _____ Date of Loss _____ Value of Loss \$ _____

Efforts made to recover lost items. _____

Efforts made to prevent reoccurrence of loss. _____

Is restitution for loss expected? Yes ☐ No ☐

Name of Account Set-up for Restitution (if applicable) _____

Program _____ Function _____

CERTIFICATION

I hereby acknowledge having been granted custody of the items described above, and that to the best of my knowledge such loss has occurred due to causes as indicated.

To the best of my knowledge the above facts are true, and efforts as noted here have been made to recover, and retribute Dade County Public Schools for this loss.

Student _____ (Signature) _____ (Date) Activities Director _____ (Signature) _____ (Date)

Faculty/Club Sponsor _____ (Signature) _____ (Date) Principal _____ (Signature) _____ (Date)

7. COMPLETING A CERTIFICATE OF DISPOSAL FORM (FM 2918) - Bulky or perishable stock remaining from activities, which would ordinarily be retained for audit inspection, may be disposed of if its presence and disposal is properly certified.
 - a. Certificates must be retained for audit purposes along with distribution records and the *Student Activity Operation Report* (FM-0996).
 - b. *Certificate of Disposal* (FM-2918) forms must contain the following information:
 - 1) Name of school
 - 2) Item destroy date
 - 3) Justification for disposal
 - 4) Fundraising activity number
 - 5) Description of items
 - 6) Number destroyed
 - 7) Value of item(s)
 - 8) Signature of activity sponsor
 - 9) Signature of principal

(See Illustration IV-2E for sample Certificate of Disposal form)

Illustration IV-2E



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

CERTIFICATE OF DISPOSAL
FUND RAISING ACTIVITY ITEMS

SCHOOL _____

Items below have been destroyed as of _____
(Date)

Justification for disposal: _____

Fund Raising Activity Number: _____

Description of item: _____

Number destroyed: _____

Value: each _____ total _____

Disposal certified by: _____
(Club Sponsor)

(Principal/Delegate)

Prepare form in duplicate.

Attach original to Student Activities Operating Report
Copy to originator

C. ACCOUNTING FOR ACTIVITIES USING TICKETS

Fundraising activities involving services rendered or tasks performed (usually car washes, swim-a-thons), and activities wherein an admission fee is imposed, must be controlled by pre-printed, pre-numbered, serialized tickets reflecting a dollar amount denomination (i.e., rolled tickets, printed invitation style tickets, etc.) The tickets used must be obtained from the school treasurer, who must then ascertain the following prior to distribution for sale:

1. The invoice supporting the purchase of the tickets must indicate complete information to serve as the basis for ticket accounting:
 - a. Number of tickets at each price;
 - b. Numerical series of tickets at each price;
 - c. Dollar amount printed on tickets;
 - d. Donated tickets require a “no charge” invoice with above quantity information shown; and
 - e. Actual number of tickets delivered should be verified by the treasurer and “goods received” certified.
2. Each ticket must be pre-numbered sequentially by printer and imprinted with individual selling price.
 - a. Tickets must not be sold for amounts different than face value indicated.
 - b. Price, as printed on tickets, must not be altered.
3. Tickets are not to be photocopied or computer produced.
4. If the tickets are printed by a vocational printing instructor, appropriate work orders are to be provided, listing all information listed above in paragraph “1.”

5. Tickets, rolled or bulk, must be controlled by the school treasurer using appropriate distribution logs, and inventoried at the end of the school year using the *Pre-numbered Inventory Form* (FM- 3564).
6. The treasurer will release tickets, as needed, to the sponsor of the activity.
 - a. Sponsors will sign a *Serialized Forms & Ticket Distribution Log* (FM-0990) upon receipt of tickets.
 - b. *The Serialized Forms & Ticket Distribution Log* (FM-0990) will be retained for audit purposes.
 - c. The sponsor will, upon completion of activity, return unused tickets to the school treasurer.
 - d. The sponsors will sign a *Serialized Forms & Ticket Distribution Log* (FM-0990) upon return of tickets.
7. *Certificate of Loss Report* (FM 0997) must be filed for missing or lost tickets.
8. If the tickets assigned to a sponsor are re-assigned and sold by various students/salespersons, the sponsor must maintain a *Distribution Sheet – Merchandise or Ticket Sale* (FM-0995) listing ticket assignments of the individual sellers. Refer to procedures for preparing the Distribution Sheet in this chapter.
9. All “priced” tickets allocated as complimentary tickets must be supported by list of signatures of recipients. Use *Complimentary List* form.
10. If the tickets are mailed, the name and address of recipient are required in lieu of the signature.
11. Tickets presented for admission must be torn, stamped, hole-punched, or otherwise invalidated.
12. *Distribution Sheet – Merchandise or Ticket Sale* (FM-0995) and unsold tickets must be retained for audit purposes.
 - a. Unsold tickets printed for a single event will be retained with the reports for the respective event.

- b. Unsold rolled tickets of a general purpose type may be re-assigned by the treasurer for other events or retained with the reports for the respective event.
- 13. Persons paying in advance for merchandise or tickets (pre-sale) must be issued a receipt or ticket, regardless of the dollar amount collected. Upon delivery, the pre-sold items will be distributed accordingly with the receipt serving as the proof of payment.
- E. DIRECT SALES OF MERCHANDISE - Receipts are not issued when merchandise or tickets are exchanged for cash (sold as tangible items) regardless of the dollar value. The seller will record the number of items sold and price per item on a *Recap of Collections* (FM-1004) form.
- F. CONSOLIDATED COLLECTIONS FOR DAILY SALES FROM FUNDRAISING ACTIVITIES
 - 1. Daily sales reported by individual salespersons (pre-sales or direct) will usually be consolidated into one collection submitted to the treasurer for deposit.
 - 2. An employee or student may issue receipts to several students for their collections and combine these collections.
 - 3. The deposits will be summarized on a *Recap of Collections* (FM 1004) form and documented by receipts. A *Recap of Collections* (FM-1004) form will contain at least the following information:
 - a) Date,
 - b) Amount of the deposit,
 - c) Number of individual units sold and the price of each, and
 - d) Signature of the person making deposit.

4. The treasurer will provide the depositor with a copy of a computer generated receipt that reflects the type of sale in the posting description, as well as the yellow copy of the *Recap of Collections* (FM 1004) form. If an *Official Teachers Receipt* book was used for receipting, the computer generated receipt will be affixed to the book.

IV. RETENTION AND DISPOSAL REQUIREMENTS FOR FUNDRAISING ITEMS

Items remaining unsold at the conclusion of fundraising projects must be accounted for as follows:

- A. Items that will not be used in future sales shall be retained in a secured area for audit purposes.
- B. Items retained for future sales must be inventoried and stored in a secured area. Documentation of inventory must be provided to the treasurer and will be used to document the beginning inventory for the next sales activity.
- C. Fundraising items can be given as complimentary at no cost. Recipients must certify acceptance by signing a *Complimentary List* (FM 6679) which is to be retained for audit.
- D. Fundraising items can be disposed of if perishable and not able to be sold (see **Section IV, Chapter 2 - Completing a *Certificate of Disposal* Form {FM-2918}** in this manual).

I. GENERAL DESCRIPTION

At the school level, the Book Fair is a fundraising activity that generates the main source of income for the school's Media Center/Library. The revenue generated for Book Fairs that are sponsored by the school must be accounted for through the school's Internal Fund. This chapter sets forth the policies and procedures applicable to Book Fairs sponsored by the school.

II. GENERAL POLICY

- A. At the principal's discretion, the Book Fair activity may be either sponsored by the school or by a school-allied organization (i.e., PTA/PTSA, Booster Club, etc.).
 - 1. Book fairs shall only be held for a specified amount of time (i.e., one {1} week).
 - 2. Book fairs shall not extend beyond two (2) weeks at a time.
- B. It is the responsibility of the school's administration and Book Fair activity sponsor to ascertain that the books and other items offered for sale to students are age appropriate and educational in nature.
- C. For a Book Fair that is sponsored by the school, the revenue generated must be submitted to the school treasurer to be recorded in the school's Internal Fund.
 - 1. Cash or checks made payable to the school may be accepted as manner of payment for items purchased from school-sponsored Book Fairs.
 - 2. The use of credit card machines provided by the vendor as an option for payment may not be accepted by the school.
 - 3. Disbursements associated with this activity shall be processed by the treasurer via school check. Payments from cash collected from sales are prohibited.

- D. At the conclusion of the Book Fair, all unsold items must be returned to the vendor promptly. No books or other items may be kept by the school on consignment for future sales once the Book Fair activity has concluded.
- E. Bids and/or quotations are not required for this activity;
- F. Although consent from the school principal/designee must be obtained for conducting a Book Fair, sponsors do not have to complete an *Application for Fundraising Activity* (FM-1018) form and *Student Activity Operation Report* (FM-0996) as required for other fundraising activities;
- G. At the discretion of the principal, the net profit from the Book Fair may be divided between the Library function and General Miscellaneous function.

II. GENERAL PROCEDURES

Book Fairs sponsored by outside school-allied organizations are independently conducted, and proceeds are not deposited in the school's Internal Fund. For school sponsored Book Fairs, the following procedures relating to the collection, deposit, and disbursement of funds must be observed:

- A. Issuing individual receipts to students for money collected from book fair sales is not required.
 - 1. Collections from the sale of books and novelty items (i.e., erasers, pencils, book markers, etc.) costing less than \$10.00 each may be summarized on a *Recap of Collections* (FM-1004) form.
 - a. For books sold costing less than \$10.00 each, the *Recap of Collections* form should reflect the number of books sold and total amount collected from the sales.

- b. For novelty items sold, the *Recap of Collections* (FM-1004) form does not have to reflect the individual items sold but shall reflect the description “novelty items” and total amount collected.
 - c. Separate *Recaps of Collections* (FM-1004) forms may be prepared for books and novelty items sold.
 2. For books and/or novelty items sold costing \$10.00 or more each, the *Recap of Collections* (FM-1004) form should indicate the number of books/items sold, selling price of the books/items, and the total amount collected from the sale of these books.
- B. Money collected must be timely submitted, as collected (i.e., no substituting of personal checks for cash collected), to the school treasurer to be deposited;
- C. All receipts and disbursements must be recorded in the Trust Program (5004) *Book Fair* (0470) function;
 1. Disbursements issued from this account are limited to expenditures associated with this activity (i.e., payment to the vendor, refunds, if applicable, etc.).
 2. Payment to vendor must include sales tax.
 3. The activity sponsor must prepare the report provided by the vendor indicating the amount of total sales, calculating the sales tax by applying the effective sales tax rate, and the commission for the school. This completed report, which should reflect a total sales amount equal to the total collections recorded in the school's Book Fair Internal Fund Account, shall serve as an invoice to be submitted to the treasurer for payment to the vendor.
 4. The balance in the function after the vendor has been paid will indicate profit. At the discretion of the principal, the net profit may be transferred entirely into the Library function (5004-0434), or may be divided between the Library function (5004-0434) and General Miscellaneous function

(5008-0801) and transferred accordingly. Transfers shall be processed before the end of the fiscal year.

I. GENERAL DESCRIPTION

During the course of the school year, there are several student picture activities for school related events that can be sponsored by the school. To prevent excessive interruptions of classroom instruction time, provide accountability measures, and encourage competitive bidding by outside vendors to provide these services to schools, the policies and procedures regarding these types of activities are set forth in this chapter.

II. GENERAL POLICY

- A. The following student picture activities are allowed to be conducted, sponsored, and/or coordinated by elementary and/or secondary schools, as specified, subject to the procedures stipulated hereinafter in this section:
1. Sales of school pictures taken of the general student body, individually and in class groups (both elementary and secondary schools).
 2. Personality/holiday portraits (both elementary and secondary schools).
 3. Student portraits taken at traditional, formal school sponsored dances; i.e., Homecoming Dance, Prom (secondary schools only).
 4. Student portraits taken at graduation commencement ceremonies (senior high schools only).
 5. Senior high school annuals (individual pictures taken of graduating seniors, generally for the school's yearbook). For these types of pictures, refer to the policies and procedures set forth in **Section IV, Chapter 6 - Yearbook** in this manual.
- B. No other student picture activities, other than those specified in paragraph "A" hereinabove, should be promoted or conducted by schools unless approved in writing by the REGION Center Superintendent; and, if approved, shall be conducted in accordance with applicable policies and procedures stipulated in this section. Any such approvals must be retained for audit purposes.

- C. According to School Board Rules, only one (1) photographing activity involving individual photographs of the general student body, and subsequent offering for sale to students or parents of picture packages for which the school is entitled to a commission on such sales, is allowed in any one school year. This general student picture activity, which can be extended to include the taking of class group pictures, is subject to the following:
1. Must be conducted by the school, not a school-allied organization; and all proceeds must be accounted for through the school's Internal Fund in accordance with applicable policies and procedures.
 2. Can be scheduled during school hours.
 3. Is subject to the bid requirements stipulated hereinafter in this section.
 4. A transfer of up to 50% of the profit from the general student picture activity, including class group pictures, may be made to the School Special Purpose Account (5004-0458).
 - a. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the REGION Center Superintendent and the Associate Superintendent – REGION Support, to transfer up to 100% of the profits to the school's Special Purpose Account.
 - b. Written documentation of this approval must be kept on file for audit purposes.
- D. Personality/Holiday student picture sales can be offered to students as long as they are conducted strictly as fundraising activities subject to the applicable policies and procedures and the following guidelines:
1. No more than two (2) such picture activities may be sponsored by the school in any one school year. School-allied organizations can sponsor these types of picture activities without being subject to this limit.

2. If the activity is sponsored by the school, all proceeds must be accounted for through the school's Internal Fund in accordance with all applicable policies and procedures for fundraising activities.
 3. The actual photographing of the students who purchase packages should be scheduled during non-instructional class time.
 4. Bid requirements, as stipulated hereinafter in this section, must be observed.
- E. Student portraits taken at traditional, formal school dances and senior high school graduation commencement ceremonies are considered independent activities since the actual events generally transpire off school campus. The picture activities associated with these events may be sponsored by a student class/club/activity group and are subject to the following guidelines:
1. Although the activity may be sponsored by a school student club, the proceeds for these picture activities are independently handled by the contracted photographer and are not accounted for through the school's Internal Fund.
 2. Requirements for soliciting "Requests for Proposals" for photographic services for these events, as stipulated hereinafter in this section, must be observed.
- F. Bids for school pictures of the general student body, including class group pictures, and personality portrait activities must be solicited and evaluated at the beginning of each school year.
1. No contract with any photographer can extend for more than one (1) school year.
 2. Copies of bids and all other pertinent documentation must be retained for audit purposes.

- G. Requests for Proposals (RFPs) for all other authorized student picture activities, as required by the policies and procedures in this section, must be solicited and evaluated prior to the event taking place.
 - 1. No contract with any photographer can extend for more than one (1) school year.
 - 2. Copies of *Requests for Proposals*, *Vote Tabulation Sheets*, and all other pertinent documentation must be retained for audit purposes.

III. GENERAL PROCEDURES

- A. The selection of the photographers to be used each school year for authorized student picture activities must be based on competitive consideration using School Board adopted bid/proposal forms.
 - 1. For the general student body picture sale activity (including class group pictures, if applicable), as well as any personality/holiday pictures sale activity authorized, the official bid form (FM-0998) must be used to solicit bids from photographers.
 - 2. For the homecoming, prom, or graduation commencement ceremony picture activities, official "*Requests for Proposals*" forms must be used to solicit proposals from photographers. This procedure applies specifically to those pictures taken individually of students wherein picture packages will be offered for sale, and not those pictures taken of the event itself, generally for yearbook purposes.
 - 3. For the individual pictures of seniors (annuals) taken mainly for yearbook purposes, the bids will be solicited on the forms required as part of the yearbook bid process (FM-1026). (Refer to **Section IV, Chapter 6 – Yearbook** of this manual).
- B. Bids or proposals, as applicable, should be solicited from at least three (3) photographers. Evidence of this solicitation should be documented (i.e., Certified

Mail – Return Receipt Requested) for audit purposes. For all bids/requests for proposals as required herein:

1. Prepare bids/requests for proposals in quadruplicate.
 - a. Retain one copy as record of solicitations.
 - b. Send three copies to the photographers.
 2. Specify the deadline date for submitting quotations/proposals.
 3. Instruct the photographer to submit quotations on the official M-DCPS form(s), in duplicate (**Note:** Vendor bid forms in lieu of M-DCPS official bids forms are not acceptable).
- C. Bids/requests for proposals submitted by photographers shall be evaluated and the selection shall be made based on the following guidelines:
1. Selection can be made from one (1) or two (2) bids/requests for proposals received, if one is satisfactory.
 2. If none are satisfactory, all should be rejected and solicitations for bids/requests for proposals should be resent and documented. Rejected bids should nevertheless be kept for audit purposes.
 3. For the picture activity involving the pictures taken of the general student body (including class group pictures, if applicable), the photographer submitting the lowest bid, calculated on a square inch basis on the lowest priced basic packages offered to the students, should be awarded the contract for the current school year. If the lowest bid is not accepted, a written explanation signed by the principal must be submitted to the Region Center Superintendent for approval. All such requests and approvals must be kept on file for audit purposes.
 4. For the personality/holiday pictures, if offered and sponsored by the school, the same photographer selected for the general school pictures of the school, as specified in paragraph “3” hereinabove, should be used. A written request justifying the school’s desire to use a different photographer must be submitted to the Region Center for approval.

5. For the student portraits taken at traditional, formal school sponsored dances (i.e., homecoming dance, prom) and high school graduation commencement ceremonies, the requests for proposals submitted by photographers for these events must be evaluated by a committee consisting of **1)** student members of the class/club/student group related to or sponsoring the event **2)** club faculty sponsor, and **3)** school's Activities Director, if the school has one.
 - a. Upon evaluation of the proposals, the selection of the photographer for these events is made by a majority vote of the committee members and does not have to be based on the lowest bid for the packages offered.
 - b. Different photographers can be selected for these types of events.
 - c. All proposals and Committee Evaluation Forms must be kept for audit purposes.
- D. Once the photographer(s) have been selected, the school principal must sign the applicable contracts, with one copy being kept by the school for audit purposes and a second copy being returned to the photographer as an official contract for services as stipulated.

IV. ACCOUNTING PROCEDURES FOR STUDENT PICTURE ACTIVITIES

- A. The accounting for the money from the general school picture activity, (including class group pictures) and any personality/holiday picture activity sponsored by the school, will be conducted as follows:
 1. The collection of money for these activities will be conducted in accordance with the policies and procedures for collection of money stipulated in **Section II, Chapter 2 - Collection of Money**, of this manual.
 2. Receipt forms provided by vendors may be used for collections as long as they are sequentially serialized/pre-numbered and provide for at least

duplicate copies. All such vendor receipts become part of the school's pre-numbered form inventory and must be accounted for accordingly.

3. The school treasurer will deposit the money from these activities in the school's checking account and record the revenue, as applicable, in the following Internal Fund accounts:
 - a. The revenues for the general school pictures activity must be recorded in the *General Program (5008) School Pictures function (0805)*. The revenues for class group pictures sold, if applicable, will also be recorded in this account using a separate sub-ledger to segregate the revenues.
 - b. The revenues for personality/holiday pictures activity must be recorded in the respective student class/club/activity function in the *Classes and Clubs Program (5003)* that is sponsoring this fundraising activity.
4. Only disbursements associated with these picture activities (*i.e., payments to photographers, refunds to students, etc.*) can be made from the respective Internal Fund accounts where the revenues were recorded.
 - a. Payments to photographers, including sales tax, will be made after satisfactory delivery of picture packages. The payment shall be based on the total revenue collected for the activity, as recorded by the school, less any refunds given to students. **(Note:** Vendors usually send two separate invoices, the first one for the initial school pictures taken and the second for any retakes and make-up pictures taken subsequently. Each invoice should be reviewed carefully and the proper calculations should be made accordingly when the payment(s) are issued to the photographer).
 - 1) Upon receipt of the photographer's invoice, the total sales amount reflected on the invoice must be compared to the total revenue recorded in the respective Internal Fund

account. If a significant difference is noted between these amounts, the discrepancy must be communicated to the photographer and investigated.

- 2) Vendor invoices shall be itemized and reflect total gross sales, including the breakdown of picture packages sold. If vendor invoices received are not itemized in this format, the vendor must be contacted and asked to submit a revised invoice reflecting this information. The treasurer must verify any computations, including sales tax, school's commission and vendor's commission, provided by the vendor on the invoice.
 - 3) According to School Board Rules, the school's commission percentage for the picture activity involving the general student body, including class group pictures, will be a maximum of 40%, resulting in a 60% payment due to the photographer.
 - 4) The school's commission percentage for personality/holiday picture fundraisers can vary, with no maximum limit. The resulting percentage due to the photographer will be paid accordingly.
- b. A sample of the payment computation is provided on page 2 of the *Bid for Student Photograph Packages* (FM-0998) form.
- 1) Sales tax amount must be calculated by dividing the total revenue collected by the applicable sales tax rate.
 - 2) The payment to the photographer, including the calculated sales tax, shall be made after the satisfactory delivery of picture packages.
5. After finalizing the general school pictures activity (including the class group pictures), the balance in the School Pictures account (Program 5008 – Function 0805) after the photographer has been paid, will indicate

the school's profit for this student pictures activity. The treasurer can effectuate the transfer of the allowed percentage of profit to the Trust Program (5004) Special Purpose (0458) function.

- a. The remaining balance of the profit should remain in the School Pictures function until the end of the fiscal year, at which time this balance automatically closes out to the General Miscellaneous function.
 - b. Prior to the close out of the ending balance to the General Miscellaneous function, at the principal's discretion, no more than 50% of this balance may be used to help subsidize the cost of the school's yearbook activity, as needed **(secondary schools only)**. The school's treasurer can effectuate a transfer of funds to the Yearbook account (Program 5003 – Function 0139) upon obtaining a *JV Transfer* (FM-0992) request signed by the principal.
- B. The accounting for the sale of formal student portraits taken at traditional school-sponsored dances and high school graduation commencement ceremonies shall not be handled through the school's Internal Fund, as these activities generally transpire off school grounds. These picture activities are independently conducted by the selected photographer and his/her staff as specified in the Request for Proposal form.
1. The photographer(s) is responsible for making the necessary arrangements to have proper staff on hand to handle the money collections for these activities. No school employees can be involved in the collection of money for these activities, not even as volunteers at the request of the photographer(s).
 2. The photographer should remit to the school the access fee check in the amount stipulated in the *Proposal For Photographic Services Forms* prior to the date of the event.
 3. The Access Fee check must be submitted to the school treasurer to be deposited in the school's Internal Fund in the respective class/club/activity account sponsoring the event.

I. GENERAL DESCRIPTION

Elementary schools and middle schools may expand the picture activity of the general student body through the sale of memory books. Memory books are composed of class group pictures arranged by homerooms, faculty pictures, and a limited number of candid pictures of students and school staff. The sale of memory books is considered a school-sponsored fundraising activity and must be conducted in accordance with the policies and procedures applicable for fundraising activities, as well as the additional guidelines set forth in this chapter.

II. GENERAL POLICY

- A. The sale of memory books is an optional activity for elementary schools or middle schools. Middle schools have the choice of producing either a yearbook or a memory book, but not both, in the same school year.
- B. The sale of memory books is considered a fundraising activity that must be sponsored by the school and cannot be handled by a school-allied organization.
 - 1. All money collected from such sales must be remitted to the school treasurer to be deposited in the school's internal fund.
 - 2. All disbursements associated with this activity must be processed through the school treasurer.
 - 3. While the yearbook is not taxable, the memory book **is taxable** since it is considered as a fundraising activity.
 - 4. All required fundraising reports and documentation for the memory book sales activity must be prepared, maintained, and submitted by the faculty/staff sponsor of the activity to the treasurer to be retained for audit purposes.
- C. With the principal's authorization, a school-allied organization may create a memory book to be given away to students at no charge. The school-allied organization must pay for all costs associated with creating the memory book.

1. Contracts with vendors (i.e., printers, duplication costs, etc.) must be made in the name of the school-allied organization, not the school.
 2. Instead of producing the memory book, school-allied organizations may choose to donate funds, accompanied by a donation letter, to the school to subsidize the cost of the memory book when the school is producing one to be sold or given away to students.
- D. Schools can produce the memory book in-house or can contract the service to an outside vendor.
1. When schools opt to have an outside vendor produce the memory book:
 - a. Bid requirements, as stipulated hereinafter in this section, must be observed.
 - b. Solicitation of memory book bids must be included in the *Bid for Student Photograph Packages* (FM-0998) form that is used to obtain the quotations for the school's general student pictures activity.
 - c. Even if no profit is anticipated from the sale, fundraising policies and procedures must still be followed.
 2. When schools opt to produce the memory book in-house:
 - a. Adequate documentation must be maintained to account for the costs associated with the production of the memory book (*i.e., record of materials purchased to support the quantity of books produced, vendor invoice reflecting number of copies produced, etc.*).
 - b. Even if no profit is anticipated from the sale, fundraising policies and procedures must still be followed.
- D. At the principal's discretion, the school can opt to bear the cost of producing a memory book to be given to students as a gift or incentive.

1. If the memory book is to be made available to all students of the school as incentives, the expense can be paid from the school's General Miscellaneous account (*Program 5008 – function 0801*).
2. If the memory book is to be made available to only a select group of students (*i.e., specific grade level class, honor roll students, etc.*), then the expense can be paid from the school's Special Purpose function (*Program 5004 – function 0458*) or from a donation received specifically for this purpose. Available funds in the General Donation function (*Program 5008 – function 0812*) may not be used for this purpose.

III. GENERAL PROCEDURES

- A. When outside vendors will be used to produce the school's memory book, a minimum of three (3) bids should be solicited at the beginning of each school year, along with the bids for the school's general students' pictures.
 1. For audit purposes, documentation of the solicitations and the bids received must be on file with the treasurer for each school year.
 2. Generally, the photographer who is awarded the contract for the school's general students' pictures also produces the memory book. Justification for using a different vendor to produce the memory book should be submitted, in writing, by the school principal to the REGION Center Superintendent for approval. Approvals granted should be retained for audit purposes.
 3. If a school does not obtain the bids for memory books along with the bids for the school pictures at the beginning of the school year, written authorization from the REGION Center must be obtained to produce the memory books and solicit bids separately.

- B. The collection of money and disbursements for this activity are to be made in accordance with applicable internal fund policies and procedures stipulated in **Section II, Chapter 2 – Money Collection Procedures** and **Chapter 5 – Expenditures/Disbursement Procedures**, respectively, and recorded by the school treasurer in the General Program (5008) Memory Book (0813) function.
- C. Sales tax for the memory books is paid directly to the vendor, and should be reflected as a separate line item on the invoice. The school treasurer will issue the check to the vendor for the total amount due, including the sales tax.
- D. Copies of the completed *Student Activity Operation Report(s)* (FM-0996) for this activity and any pertinent documentation thereto, shall be submitted to the school treasurer to be kept on file for audit purposes.
- E. The balance in the account after the photographer has been paid will indicate the profit. This profit will remain in the account until the end of the fiscal year, at which time it will automatically be closed out into the General Miscellaneous function.

I. GENERAL DESCRIPTION

The production of a yearbook is usually an instructional activity offered in secondary schools as part of the English, Journalism, or Yearbook classes. The yearbook activity must be sponsored by the school with a faculty adviser/sponsor designated to oversee the production and sales activity and ascertain that it is conducted in accordance with prescribed policies and procedures. The publishing costs for the yearbook are mainly financed by the sale of the yearbooks and advertising. Guidelines regarding the technical aspects of planning and publishing a yearbook are available in the Yearbook – Dollars and Sense handbook prepared by experienced yearbook advisers, and should be referred to accordingly. As a school-sponsored student activity, the financial transactions associated with the production and sale of yearbooks is governed by Internal Fund accounting policies and procedures as set forth in this chapter and may not be conducted by outside school-allied organizations.

II. GENERAL POLICY

- A. Because of the magnitude and importance of this activity, School Board Rules relating to the production of yearbooks, including the contracts for printing and photography services, stipulate the following guidelines:
 - 1. School Board policy specifies that the purchase of yearbooks by students is entirely optional, and that the selling price be as close to cost as possible.
 - a. The sales price must not include charges for additional items such as yearbook covers, autograph pages, name engraving or stamping on name plates, or CD ROMS. These optional items must be offered and charged separately.
 - b. The sales price per yearbook should not exceed \$25.00 in middle schools.

2. School Board policy stipulates that principals should require from faculty sponsors of school publications (*i.e., yearbooks, newspapers*) a list of the advertisers to be contacted during the school year and ascertain that:
 - a. Excessive solicitations to the same sources are avoided.
 - b. Commercial establishments whose primary source of revenue is from the sale of intoxicants or games of chance (such as lottery, bingo, etc.) are not permitted to appear as advertisers in school publications.
 - c. Students are properly supervised so that the publications produced conform with the intent of School Board rules regarding communications with the public.
- B. To provide for student participation and input in selecting the yearbook publisher, contract decisions and bid awards will be made by an assigned yearbook committee.
 1. The yearbook committee should be comprised of at least the following persons:
 - a. Senior student, preferably editor of the current year's book.
 - b. Middle year student who is presently on staff or a prospect for following year's staff.
 - c. Faculty adviser for appraisal of services and technical expertise.
 - d. Principal or his/her administrative designee for administrative and public relations viewpoints.
 - e. At least one other member appointed by the principal (teacher, administrator, or outside individual, such as a PTA representative).
 2. The yearbook committee will interview interested bidders, assist in the preparation of bid specifications, evaluate bids received, and select the winning bidder by a majority vote. To prevent circumventing this policy, this evaluation and selection process must be conducted every year;

therefore, the contracts awarded to a vendor may not be extended to cover more than a one (1) year period.

- C. In accordance with School Board Rule 6Gx13- 5B-1.08, photography bid forms for the seniors' annual pictures shall not provide for commissions for the school of any kind or any amount.
 - 1. The appraisal of comparative proposals for yearbook photography services will be conducted by the yearbook committee.
 - 2. The purchase of any pictures by students are optional. These transactions are directly between the students and the photo studio; and, thereby, are not required to be accounted for through the schools' Internal Fund.

II. GENERAL PROCEDURES

- A. The production of the yearbook may only be undertaken in secondary schools and requires a cooperative effort among the principal, yearbook sponsor/adviser, activities director, and yearbook class students. A table summarizing the yearbook responsibilities has been provided in Exhibit IV-6, page 6-13 of this chapter.
- B. Each school year, the solicitation of bids for yearbook publishing services and yearbook photographic services must be conducted by the yearbook committee. All activities related to the production of the yearbook are supervised by the yearbook sponsor. Bid requests for these services must be prepared and sent out with copies of all solicitations being kept for audit purposes.
- C. For the yearbook publishing bids the following procedures must be followed:
 - 1. Bidders must submit quotations for the printing of yearbooks on the standard M-DCPS - *Standard Bid Form: Printing of Yearbooks* (FM-

1023). Alteration of the bid format or use of any other forms will invalidate the bid.

- a. The school will solicit at least three (3) prospective bidders by presenting bid invitations to publishers known to engage in or be interested in this type of project. Solicitations should be sent Certified Mail – Return Receipt Requested.
- b. If the yearbook costs have exceeded revenues raised in the previous year, alternatively less costly options should be explored with the bidding publishers before preparing the bids for the current year.

2. Preparation of bid forms:

- a. Insert on page 1, the hour and date on which sealed bids will be opened and tabulated.
- b. Bidders can be present at the opening of the bids.
- c. Evaluation of bids may take several days, but the deadline for the decision should be inserted in the designated space.

3. Complete the various specifications indicated in section I, pages 3 and 4. Complete all blank lines with specifications or mark "not applicable" so as not to leave any empty blank lines. Any number of individualized specifications can be included as indicated in Section I item 13 of the *Standard Bid Form: Printing of Yearbook Specifications* (FM-1023).

- a. The most important specification is the number of copies, since it is a major factor in pricing and commitment to purchase.
 - 1) The order can be adjusted within deadline limitations by use of quotations for copies over and under base specification.
 - 2) It is advisable to review previous year's order and sales before specifying the number of copies to order. Then

specify the basic number of copies, approximately 85-96% of actual estimated requirements, and increase the order later, if appropriate.

- b. The second major factor in pricing will be the number of pages.
 - 1) The number of pages can be adjusted within limitations by use of variation quotations.
 - 2) The basic pages specified should be as close as possible to the planned size. It is advisable to order the number of pages in signature (sixteen {16} page unit) multiples.
 - 3) Anticipated income from both advertising and book sales will influence the number of pages that can be afforded.

4. Evaluation and award – publishing bids.

- a. Bidder must submit bids in duplicate in a sealed envelope.
 - 1) Bids should be opened and inspected at a specified time. Bids must be complete (i.e., Bidder's Certificate, page 2; Section II, page 5; Section III, pages 6 and 7; and additional information, page 9 of the Yearbook bid).
 - 2) Tabulate bids for comparison on standard *Bid Tabulation* (FM -1024) form.
 - a) Make calculations where applicable by extending anticipated number of copies and pages of color by unit price quotations.
 - b) Tabulate extras and establish estimated total per book cost from each bidder.
- b. The evaluation of comparative bid values is done by the yearbook committee. Each committee member should rate bidders on the *Committee Appraisal – Yearbook Printing* (FM -1025) form.

- 1) Selection should not be based on price alone; this form includes ratings on factors of service, quality of workmanship, and company status.
 - 2) Each committee member should make an individual choice. The majority opinion will determine the final selection.
 - c. The agreement on page 9 of the bid form should be executed on both copies of the form submitted by the successful bidder. One copy should be forwarded to the bidder, and one copy is for the school file.
 - d. Documents related to bidding must be retained in school files for audit purposes, including:
 - 1) All bids received
 - 2) Tabulation sheet
 - 3) All evaluation forms
- D. For the yearbook photography bids, the following procedures must be followed:
1. Proposals to furnish photographic services for yearbooks will be submitted on the *M-DCPS Standard Bid Form: Yearbook Photography* (FM-1026) form. The use of any other form will invalidate the bid. The school will solicit at least three (3) bids from prospective photographers.
 2. Preparation of proposal forms:
 - a. Indicate on page 1 the hour and date when the proposals will be opened and tabulated.
 - b. Photographers may be present at the opening of the bids.
 - c. Specify time limit for the award decision.
 3. Individual school specifications are to be in designated spaces of Section I, pages 3 through 5 of the Yearbook bid.

- a. The primary consideration for the photographer should be number of seniors being photographed, since this provides the basis for the photographer's opportunity to sell the picture packages directly to those students who want to buy them.
 - b. The primary consideration for the school should be the type (CD - ROMS option should be noted when applicable) and number of prints and services required for yearbook production.
 - 1) Senior portraits--minimum number of proofs required, size of production print, and deadline for delivery of production prints.
 - 2) Faculty prints--number and size.
 - 3) Underclass prints--number required.
 - 4) Club pictures--additional shots of seniors in different drape, and additional prints of underclassmen.
 - 5) Candid and/or group pictures—specify, as closely as possible, the time that will be required of the photographer for professional shots and film and processing required for school staff shots.
 - 6) Color prints--give realistic estimate of these more expensive services.
 - 7) Loan equipment--if loan equipment is required, specify number and type. Brands and models should be shown only to illustrate type. Equivalent equipment will be acceptable.
4. Evaluation and award – photographic services.
- a. Bidder must submit bids in duplicate in a sealed envelope. Bids should be opened and inspected at a specified time.
 - b. The evaluation of comparative proposals will be conducted by the yearbook committee using the *Committee Appraisal – Photography Contract* (FM-1027) form. Each committee member

will rate the photographers on a variety of factors as indicated on the committee appraisal form.

- 1) Rate each photographer on all factors.
 - 2) Each member should arrive at an individual choice based on all the factors.
 - 3) The majority opinion will determine the final selection.
- c. Photographer may agree to furnish the service required for the yearbook production specified in Section I of the contract, at "no charge" or may specify the conditions.
 - d. Photographer must provide basic sittings without a charge to the student, but must specify extra service charges as indicated.
 - e. The photographer must supply complete information on the prices offered to students for the pictures and samples of respective finishes offered. Other information requested from the photographer must be furnished.
5. The agreement on page 8 should be executed on two (2) copies of the form submitted by the successful bidder.
 - a. One copy is returned to the photographer.
 - b. One copy remains in the school file.
 6. Documents related to the contract award must be retained in school files for audit purposes including:
 - a. All the proposals received
 - b. All the appraisal forms
- E. All financial transactions related to the yearbook activity (i.e., collection of revenue, disbursements, etc.) must be coordinated and supervised by the yearbook sponsor and processed by the school treasurer. This includes the preparation of all required financial reports and other records.

- F. The sales campaign should take place throughout the school year, and a projection of total sales should be done to adjust the original quantity of books ordered prior to the final date for making such adjustments. Since publishers require deposit payments, a schedule of varying prices may be used to encourage early purchases.
- G. All applicable Internal Fund policies and procedures for the collection of money as stipulated in **Section II, Chapter 2 - Collection of Money** of this manual must be adhered to. In addition, the following procedures also apply:
 - 1. Yearbook receipts must be used to record all collections from the sale of yearbooks
 - 2. Yearbook receipt forms must be obtained from the school treasurer and are controlled by the same procedures used for serialized or pre-numbered receipts.
 - a. Yearbook adviser/sponsor, or student manager under the adviser's supervision, must maintain the Distribution Record of all pre-numbered receipt forms obtained from the school treasurer.
 - b. Student sellers must account for all yearbook receipt forms issued to them.
 - c. Receipt forms, used and unused, and distribution record, must be returned to the school treasurer at year-end to be held for audit purposes.
 - 3. As money is collected from the sale of yearbooks, yearbook receipts are issued by the authorized sellers and distributed as follows:
 - a. First (white) copy to the buyer (*i.e., student, faculty member, etc.*)
 - b. Second (pink) copy to the school treasurer with money for deposit
 - c. Third (card) copy for the subscription file

4. *Recap of Collections* (FM-1004) form(s) will be prepared and submitted to the school treasurer along with the money collected and the pink copies of the yearbook receipts issued.
 5. The school treasurer will record the revenue received in the yearbook Internal Fund account (Program 5003 – function 0139) and make the deposit accordingly in the school's checking account.
 - a. A brief description of the type of revenue collected should be posted in the system (i.e., 10 yearbooks @ \$50.00, partial payments for 10 books, 5 ads @ \$100.00)
 - b. When recording revenue in the yearbook account from different sources (i.e., *yearbook sales, advertisement sales, fundraising sales, etc.*), different sub-ledger accounts must be used accordingly.
- H. All applicable Internal Fund policies and procedures for disbursements as stipulated in **Section II, Chapter 5 - Disbursements** of this manual must be adhered to. In addition, the following procedures also apply:
1. In accordance with the standard provisions of the yearbook printing contract, the invoice from the publisher is not to contain charges which are not specified in the accepted bid proposal; or, if applicable, in a supplementary agreement signed by the school principal.
 - a. Because the production of the yearbook is an educational school project offered as part of the academic curriculum, no sales taxes are applicable.
 - b. It is the responsibility of the yearbook adviser/sponsor to ascertain that all invoice charges are in accordance with the bid proposal and that no sales taxes are being charged to the school before approving the invoice(s) for payment.

2. It is the responsibility of the yearbook adviser/sponsor to promptly submit approved yearbook invoices to the school treasurer for payment. Efforts should be made to take advantage of discounts offered by the publisher; yet all payments should be made within thirty (30) days of receipt of goods, unless discrepancies arise.
 - a. Billing discrepancies must be documented by the yearbook adviser/sponsor, communicated to the school treasurer, and discussed with the school principal.
 - b. The School Board's legal department should be consulted in the event that significant discrepancies with a publisher result and are not reasonably resolved.
 3. The treasurer will issue the checks for payment for approved yearbook invoices and send them to the publisher once signed by the principal.
- I. The preparation and maintenance of the yearbook records, particularly the monthly financial reports, is the responsibility of the yearbook adviser/sponsor. Students may assist in the preparation of required forms under the supervision of the yearbook adviser/sponsor. The following forms and records are required to be completed and maintained for the yearbook activity and related transactions:
1. *Record of Yearbook Advertising Sold (FM-1028).*
 - a. List the advertisements as sold showing:
 - 1) Date of sale
 - 2) Name of advertiser
 - 3) Size of advertisement
 - 4) Amount charged for the advertisement
 - b. Subtotal monthly and post the total sold to the monthly summary report.

- c. As collections are received for each ad, post the record of payment showing:
 - 1) Month of payment
 - 2) Amount
 - 3) Receipt number of the deposit
 - d. Open items in *The Record Yearbook Advertising Sold* (FM-1028) represent outstanding charges. The total detail should agree with the running balance on the *Monthly Operating Report* (FM-1030) form.
- 2. *Log of Yearbook Deposits* (FM-1029) form reflects the deposits made. The deposits with the treasurer are listed in chronological order showing:
 - a. Date of deposit
 - b. Receipt number
 - c. Amount
 - d. Source of collections should indicate:
 - 1) Advertising
 - 2) Book sales
 - 3) Other:
 - a) Sale of prior years' books
 - b) Photo sales
 - c) Fundraising items (do not include in book sales) such as: cover sales, autograph sales, name stamping, CD-ROMS sales, etc.
 - d) Transfers from clubs for yearbook space
 - e) Miscellaneous
 - e. Total the report monthly. Post totals to monthly summary report.

3. *Monthly Operating Report* (FM-1030) form:
 - a. Provides a summary of transactions for each month and year-to-date.
 - b. Post receipts from the deposit record. Then add to the beginning balance to calculate the total available.
 - c. List the disbursements for the month. Subtract from the total available to determine the ending balance (must agree with school fund record).
 - d. Post memorandum records.
 - 1) Advertising outstanding
 - 2) Cumulative book sales
 - e. Add current month to the previous year-to-date for current year-to-date balance.
4. *Distribution Report* (FM-1031) form:
 - a. All books printed must be accounted for.
 - b. All books delivered must be documented (i.e., retain a copy of the invoice and packing slip reflecting the number of books received).
 - 1) Sales by receipts.
 - 2) Complimentary copies distributed must be evidenced by a tally sheet signed by each recipient.
 - a) Head sheet as follows:
 - (1) School name
 - (2) Complimentary copies 20____ yearbook
 - (3) Statement: "The following signatures acknowledge receipt of a complimentary yearbook."

- b) List the following:
 - (1) Date
 - (2) Signature, name, and address if mailed
 - (3) Exchanged books should be inventoried by a tally of the receiving schools.

- 5. All yearbook financial records and reports must be submitted to the school treasurer prior to the end of the school year, to be retained for audit purposes. Copies of these records should be kept by the yearbook adviser/sponsor until they are audited in the event that the original documents are misplaced.

EXHIBIT IV-6

SUMMARY OF YEARBOOK RESPONSIBILITIES

<i>Principal</i>	<i>Yearbook Sponsor</i>	<i>Activities Director</i>	<i>Treasurer</i>
Sets cost limit to students. Must be approved by the area REGION Center office.	Prepares and sends out bid forms to publishers and photographers.		Maintains the yearbook publishing and photography bids/contracts, evaluations forms, and all other pertinent documentation for the yearbook activity.
Reviews winning bids/contracts with the sponsor, approves the number of copies to be ordered and signs respective contracts.	Establishes committee to select photographer and publisher.	Schedules school-wide and club pictures.	
Approves fundraising activities, sales campaign and monitors progress in production of the yearbook.	Develops and monitors budget based on contract as well as production schedule and deadlines.	Cooperatively works with the yearbook sponsor in overseeing the activity, as needed.	Records and deposits revenue from sales activities, and processes purchase orders and associated disbursements.
Reviews, approves, and signs purchase orders, check requisitions, monthly reports.	Submits advertising, sales campaign schedule and all other fundraising requests to the principal.	Coordinates authorized fundraising activities and assists in monitoring to monitor students handling funds.	Keeps control of yearbook receipts.
Assists with developing procedures for inventory/control.	Monitors sales, prepares yearbook monthly reports and other requires documentation.	Reviews and signs monthly reports.	Reviews and signs monthly reports and keeps on file for audit purposes.
Assists with developing procedures for distribution.	Prepares purchase orders and check requisitions for payment of vendors.	Assists with developing procedures for inventory/control.	
	Develops procedures for yearbook inventory control and distribution.	Assists with developing procedures for distribution.	

I. GENERAL DESCRIPTION

There are several activities associated with events that are specific to the 12th grade senior class in high schools. These activities are the senior prom, gradnite, selection of class jewelry and invitations, and commencement ceremony activities, such as rental of caps and gowns, etc. The Student Activities Handbook, issued by School Operations - Division of Activities/Athletics & Accreditation, establishes the general guidelines for planning, overseeing and conducting these activities. This chapter sets forth specific policies and procedures required to ensure compliance with School Board policy and maintain proper accountability of the financial transactions associated with these events.

II. GENERAL POLICY

A. CLASS JEWELRY AND GRADUATION INVITATIONS

1. Activities involving the sale or purchase of symbols such as class jewelry, formal graduation invitations or cards, or other types of personal memorabilia containing the school's insignia are exclusively for senior high school students. These items are not appropriate and shall not be part of elementary or middle schools' activities, particularly as fundraisers, nor shall they be allowable as school-allied organization fundraisers.
2. The school's participation in the sales/purchase of class jewelry is limited to coordinating the selection of the supplier and the official design, which is chosen by student representatives of the particular graduating class.
 - a. Once the supplier is chosen by the student committee, students are to purchase these items directly from the supplier at the supplier's selling price. The school is not to receive monetary commissions/donations from vendors from the sale of senior class jewelry.

- b. Since all sales/purchase transactions for class jewelry are to be conducted directly between the supplier and the students, the financial transactions are not recorded in the school's Internal Fund and no school employee may become involved in handling collections or merchandise.
 - c. The school is responsible for ascertaining that the supplier's prices do not exceed those stated in the accepted proposal; however, the school is not responsible for settling any other kind of disputes that may arise between a student and the vendor.
- 3. Decisions regarding the design and supplier shall be made on a committee basis by each graduating class as stipulated in the Student Activities Handbook.
 - a. Action of the committee should be certified on the Committee Report form.
 - b. Considerations for jewelry and graduation invitations can be handled either simultaneously or separately. The committee may decide on the same or different suppliers for each item.
 - c. While supplier arrangements must be made for each class and for that class only, it is permissible for two different class committees to conduct a combined showing by suppliers, and arrive at individual class decisions at the same time. The accepted suppliers for the two classes could be the same or different suppliers.
- 4. Copies of all supplier proposals, committee reports, and other pertinent documentation must be submitted to the school treasurer to be retained for audit purposes.

B. CAPS AND GOWNS / RELATED GRADUATION ACCESSORIES

1. In accordance with Board Rule 6Gx13 -3C-1.10, arrangements for the rental of graduation caps and gowns will be centrally bid by the Office of Procurement and Materials Management.
 - a. Each school will specify annually the type of gown and quantity desired.
 - b. Transactions with the supplier will be conducted directly with the schools, and the rental fees collected will be accounted for by the treasurer in the school's Internal Fund account structure for Caps and Gowns (Trust Program 5004 - function 0408).
 - c. The amount collected per student should be the bid price plus sales tax. This amount may be rounded to the nearest dollar; however, extra fees should not be imputed.
 - 1) Schools shall take advantage of vendor discounts and waivers of shipping and handling fees by observing the terms and deadlines offered by the vendor.
 - 2) An additional amount for shipping and handling charges may be included in the amount collected from students in the event that the vendor does not offer options to waive these charges.
 - 3) Shipping and handling charges incurred by the school due to missed deadlines offered by the vendor shall be paid from the Classes and Clubs – Student Activities revenue, but shall not be imputed onto the amount collected from the students.
 - 4) The cost for optional related graduation ceremony accessories such as honor cords, stoles, medallions, etc. may be included in the amount collected from each student for cap and gown.
 - d. The rental of caps and gowns for faculty, staff, and other honorary guests involved in the commencement ceremony may not be paid

from student's funds. At the principal's discretion, rental of caps and gowns for faculty and staff involved in the commencement ceremony may be paid from the Special Purpose function (5004-0458).

2. Other policies and procedures regarding caps and gowns as stipulated in the Student Activities Handbook must be adhered to.

C. GRADNITE, GRADBASH AND SIMILAR TYPE OUT-OF-COUNTY CELEBRATION TRIPS FOR GRADUATING HIGH SCHOOL SENIORS

1. Various Florida theme parks offer exclusive celebration trip packages for graduating high school seniors (i.e. Disney World – Gradnite, Universal Studios – Grad Bash, etc.) These events are considered school-sponsored field trips and subject to all applicable Internal Fund policies and procedures relating to field trips, collection of money, disbursements, etc.
2. This event is not intended to be a “fundraising activity”; therefore, money collected from students should only include admission fees and associated travel costs. No intended profit should result, and payments to vendors are not subject to sales tax.
 - a. For audit purposes, a Student Activity Operating report is required to be completed to summarize the activity's financial transactions.
 - b. Money collected must be submitted to the treasurer to be accounted for in the school's Internal Fund account for Gradnite (Trust Program 5004 – function 0566).
 - c. All pertinent documentation for this event must be provided to the school treasurer to be retained for audit purposes.
3. Other policies and procedures for this event as stipulated in the Student Activities Handbook must be adhered to.

D. PROM

1. The prom is a formal dance organized and conducted in a hotel ballroom or similar site in honor of the graduating class. This event is considered a school-sponsored fundraising activity, even if no profit is made; and it is subject to all applicable Internal Fund policies and procedures relating to fundraising activities, collection of money, disbursements, etc.
 - a. Money collected and associated disbursements must be processed by the treasurer through the school's Internal Fund function for Prom (Classes and Clubs Program 5003 – function 0366) Refer to **Section IV, Chapter 9 – Sales Tax** in this manual for sales tax provisions associated with school events.
 - b. If rolled, pre-numbered tickets are not used, printed invitation style tickets may be used to account for prom ticket sales revenue. The printed tickets must reflect the following information:
 - 1) Pre-numbered ticket numbers printed by the vendor in a sequential, consecutive series. The vendor's invoice must reflect the number sequence and quantity of tickets sold to the school.
 - 2) Dollar value of the ticket, as well as the date, time and place of the event. (Tickets must be sold at the dollar printed and this amount must not be altered in any way.)
 - c. All pertinent documentation for this event must be provided to the school treasurer to be retained for audit purposes.
2. Other policies and procedures for this event as stipulated in the Student Activities Handbook must be adhered to.

E. GRADUATION CEREMONY ACTIVITIES

1. Fees to pay for flowers, decorations, programs, or other materials used during the commencement ceremony shall not be imposed on students. These types of items are optional; therefore, the graduating class members shall decide on the options available and budget for the projected expenses from fundraising proceeds of the activities conducted during the year.
2. At the principal's discretion, some of these expenses may be paid from the school's Special Purpose function if fundraising proceeds are not sufficient to cover reasonable costs. Available revenue in the Classes and Clubs (5003) program, General Activities (0165) function, may also be used to subsidize reasonable costs.

III. GENERAL PROCEDURES

- A. Money collected, as applicable, for senior class activities described hereinabove, shall be timely submitted to the school treasurer to be deposited in the school's Internal Fund checking account.
 1. The treasurer shall review the documentation provided for the collections made and ascertain that proper procedures for the collection of money have been followed.
 2. The treasurer shall then record the revenue collected in the designated Internal Fund account for the respective activities as stipulated hereinabove.
- B. For transactions relating to caps and gowns, the following procedures apply:
 1. The supplier should furnish the school with student order cards for recording names, sizes, and payments.

2. Recording of student information will be in triplicate. One copy is the student's receipt, one copy must be retained in the school treasurer's office, and the original is to be forwarded to the supplier.
3. Student payments may be collected by the Student Activities Director, who will then submit the collections to the treasurer for deposit. The activities director shall:
 - a. Obtain a copy of the District's bid award from the Office of Procurement and Materials Management and provide one to the treasurer.
 - b. Ascertain that the amount collected per student is appropriate in relation to the bid price.
 - c. Maintain adequate documentation for the collections made and submit the funds to the treasurer for deposit. Vendor receipts may be used to document the collections. One copy of each receipt issued will accompany the *Recap of Collections* (FM-1004) form.
 - d. Ascertain that the corresponding quantity of caps and gowns for the students who have paid are ordered in a timely manner.
4. The vendor will invoice each school for the requested quantities at the bid price. The treasurer shall review the invoice and:
 - a. Ascertain that the amount due per the invoice agrees with the bid price and includes sales tax. The vendor's invoice should reflect sales tax as a separate line item.
 - b. Process the disbursement from the cap and gown function upon satisfactory receipt of the goods.
5. The money collected from students for medallions, stoles, cords, etc. shall also be recorded in the Caps and Gowns function. A separate sub-ledger account in this function may be used to differentiate these collections.

- C. For transactions relating to Gradnite/Gradbash and similar senior celebration trips, the following procedures apply:
1. Student payments will usually be collected by the Student Activities Director, who will then submit the collections to the treasurer for deposit. The activities director shall:
 - a. Ascertain that the amount collected per student is appropriate (amount covers costs and no extra charges are imputed).
 - b. Obtain an official receipt book from the treasurer and issue receipts to the students for the money collected in accordance with Internal Fund procedures for collection of money.
 - c. Prepare a Student Activity Operating Report to summarize the activity.
 - d. Maintain adequate documentation for the collections made and submitted for deposit to the treasurer
 2. The vendor invoice shall be submitted to the school treasurer for payment accordingly. The treasurer shall:
 - a. Ascertain that the amount billed is appropriate (*i.e., the number of tickets corresponds to the amount of money collected*).
 - b. Sales tax has not been added to the amount due (field trips paid from school funds are tax-exempt).
 - c. Process the payment upon satisfactory receipt of the tickets.
- D. For transactions relating to the Prom, the following procedures apply:
1. Payments from students may be collected by the Student Activities Director, sponsor or authorized student sellers supervised by the Activities Director. All such collections will then be submitted to the treasurer for deposit. The Activities Director shall:

- a. Ascertain that the amount collected per student is proper.
 - b. Obtain the pre-numbered tickets from the treasurer, maintain accountability for the tickets sold, and maintain a *Distribution Log* (FM-0995) of printed tickets when he/she distributes tickets to other authorized sellers.
 - c. Ascertain that any formal printed tickets to be used for the event are 1) pre-numbered sequentially by the printer with the printer's invoice reflecting the number sequence provided; and 2) reflect the dollar (\$) value, the date, and place of the event. Return unused tickets to the school treasurer to be included in the school's Pre-numbered form inventory and retained for audit purposes. Tickets that are donated must be accompanied by a memorandum or other written documentation attesting to the numerical sequence of the tickets and number tickets donated.
 - d. Maintain adequate documentation for the collections made and submitted for deposit to the treasurer.
2. All invoices for payments from vendors shall be submitted to the school treasurer for payment accordingly. The treasurer shall:
 - a. Ascertain that proper documentation is submitted.
 - b. Review the invoices for reasonableness. The payment for the hotel/catering services should be sales tax-exempt. Sales tax should be paid on items purchased of a personal nature that generally have future use (i.e., souvenir glasses, key chains and similar mementos), or decorations (i.e. balloons, streamers, banners, etc), if these items are purchased separately and not offered as part of a package deal through the hotel/banquet hall and/or party planner/decorator contracted.
 - c. Process the payments upon satisfactory receipt of goods and services.

I. GENERAL DESCRIPTION

Similar to the yearbook activity, the production of a school newspaper is considered an instructional activity, generally conducted in secondary schools, related to English and journalism classes. It is not intended to be a fundraising activity, although the revenue generated from advertising sales should be sufficient to cover the associated costs. This section sets forth the policies and procedures applicable for a school newspaper.

II. GENERAL POLICY

A. The following School Board Rules and administrative regulations govern newspaper activities:

1. School Board policy stipulates that principals should obtain from faculty sponsors of school publications a list of the advertisers to be contacted during the year and ascertain that:

- a. Excessive solicitations to the same sources are avoided.
- b. Commercial establishments whose primary source of revenue is from the sale of intoxicants or games of chance (such as lottery, bingo, etc.) are not permitted to appear as advertisers in school publications.

2. School Board Rules designate to the principal the responsibility for supervision of newspapers to conform to the intent of Board policy on communications with the public.

3. School Board Rules regarding competitive buying situations require the solicitation of quotations from three or more printers for printing services.

B. When schools opt to produce/print the newspaper in-house, adequate documentation must be maintained to account for the costs associated with the production of the newspaper (*i.e., record of materials purchased to support the*

quantity of newspapers produced, vendor invoice reflecting number of copies made, etc.).

II. GENERAL PROCEDURES

- A. Bid requirements for newspaper printing services in accordance with **Section II, Chapter 4 – Internal Fund Purchases** of this manual must be adhered to.
- B. All applicable Internal Fund policies and procedures for the collection of money as stipulated in **Section II, Chapter 2 - Collection of Money** of this manual must be adhered to.
- C. The school treasurer will record the revenue received in the newspaper Internal Fund account (Program 5003 – function 0116) and make the deposit accordingly in the school's checking account. A brief description of the type of revenue collected should be posted in the system (i.e., 5 ads @ \$20.00).
- D. All applicable Internal Fund policies and procedures for disbursements as stipulated in **Section II, Chapter 5 – Expenditures/Disbursements** of this manual must be adhered to.
 - 1. The newspaper is to be invoiced and paid for by single issues.
 - 2. It is the responsibility of the newspaper adviser/sponsor to ascertain that all invoice charges are in accordance with the bid proposal and that no sales taxes are being charged to the school before approving the invoice(s) for payment.
 - 3. It is the responsibility of the newspaper adviser/sponsor to promptly submit approved newspaper invoices to the school treasurer for payment. Efforts should be made to take advantage of discounts offered by the publisher. All payments should be made within thirty (30) days of receipt of goods, unless discrepancies arise.

- a. Billing discrepancies must be documented by the newspaper adviser/sponsor, communicated to the school treasurer, and discussed with the school principal.
 - b. The School Board's legal department should be consulted in the event that significant discrepancies with a publisher result and are not reasonably resolved.
4. The treasurer will issue the checks for payment for approved newspaper invoices and send them to the printer once signed by the principal.

E. NEWSPAPER RECORDS

Standard forms are available and should be completed by the newspaper adviser/sponsor which will provide for a simple, but adequate record of newspaper transactions:

1. *Daily Record of Newspaper Deposits Form* reflects the deposits made with the school treasurer. These deposits are recapped in chronological order showing:
 - a. Date of deposit
 - b. Receipt number
 - c. Amount
 - d. Source of collections:
 - 1) Advertising
 - 2) Other (explain)
2. *Record of Newspaper Advertising Sold (FM-1020)*
 - a. Prepare a separate *Record of Newspaper Advertising Sold (FM-1020)* for each issue.
 - b. List advertisements as sold, showing:

- 1) Date of advertisement sale
 - 2) Name of advertiser
 - 3) Size of advertisement
 - 4) Amount charged for advertisement
 - c. Post the record of payment as collections are received for each advertisement showing:
 - 1) Date of payment
 - 2) Amount
 - 3) Receipt number of deposit in which the payment is included
 - d. Total the *Record of Newspaper Advertising Sold* (FM-1020) each month as follows:
 - 1) Total size of advertisements sold.
 - 2) Total Amount charged for advertisements. Open items in the record of payment represent advertising charges outstanding.
 - 3) Total amount collected for advertisements.
3. *Monthly Operating Report* (FM-1019) form:
 - a. Provides a summary of transactions for each month and year-to-date.
 - b. Post receipts from newspaper sales from the deposit record. Then add to the beginning balance to calculate the total year-to-date newspapers sold.
 - c. Post receipts from advertisement sales from the deposit record. Then add to the beginning balance to calculate the total year-to-date advertising sold.

- d. List “other” income from the deposit record.
 - e. List the disbursements for the month. Subtract from the total available to determine the ending balance (must agree with the school Internal Fund record).
4. All newspaper financial records and reports must be submitted to the school treasurer prior to the end of the school year to be retained for audit purposes. Copies of these records should be kept by the newspaper adviser/sponsor until they are audited in the event that the originals are misplaced.

I. GENERAL DESCRIPTION

As part of a public educational school system, Miami-Dade County District's schools have been granted sales tax exemption by the State of Florida Department of Revenue. This sales tax exemption is a privilege and is to be used solely for purchases made by schools for educational related purposes. Internal fund policy relating to sales tax issues is based on interpretations of the sales tax law as provided by the Florida Department of Revenue in Section 12A of the Florida Administrative Code. The rules are subject to change as a result of actions by the Florida Legislature or further interpretation by the Florida Department of Revenue. This chapter provides general guidelines and policy relating to sales tax transactions involving certain school activities with the intent that sales tax exemption provisions be observed. Inquiries regarding topics or transactions not addressed in this section may be directed to the Florida Department of Revenue.

II. GENERAL POLICY

A. The State of Florida's sales tax provisions apply to all schools both when a school acts as a "consumer" and makes purchases, as well as when it acts as a "retailer" and sells items to students. The following policies apply in each case:

1. When a school acts as a "consumer" and makes purchases:

a. The School Board's sales tax exemption number on its "Consumer's Certificate of Exemption" is applicable to all Miami-Dade County District schools. Only the school principal and treasurer may have a copy on hand to avoid unauthorized use of this certificate.

- 1) Copies of this certificate may not be given to faculty, staff, or students to make purchases.
- 2) Copies of this certificate or the tax exemption numbers may not be provided to school-allied organizations since

these organizations must apply for their own sales tax exemption.

- b. Only purchases of items for school use and for which the school will claim and maintain ownership are exempt from sales tax at the time the purchase is made. Examples of sales tax exempt and taxable purchases are as follows (this list may not be all inclusive):

- 1) The following purchases are **sales tax exempt**:

- a) Textbooks (including required workbooks, computer diskettes, or CD-ROMS containing instructional questions and answers relating directly to prescribed textbooks)
- b) Required reading materials (i.e., paperback novels)
- c) Furniture
- d) Equipment
- e) Supplies
- f) Uniforms or costumes (for which the school will claim ownership)
- g) Musical instruments (for which the school will claim ownership)
- h) Yearbooks
- i) Student awards (for educational purposes: i.e., trophies, medals, ribbons, certificates of recognition, plaques)

- 2) Sales tax **must be paid** for the following purchases:

- a) Merchandise purchased for re-sale
- b) T-shirts, including team t-shirts, or other personal use items (i.e., jackets, sweatshirts, mugs, etc.) for

- which the students will claim ownership, even if used for student recognition and/or incentives
 - c) Uniforms or costumes (for which the students will claim ownership)
 - d) Student photographs paid for by the school directly to the vendor
 - e) Memory books
- c. Sales tax due on taxable (non-tax exempt) purchases made from General Program (5008) or Fund-9 Program (5009) revenue may not be charged to these programs. Instead, sales tax due for non-tax exempt purchases paid from the General Program or Fund-9 Program revenue must be charged to the Trust Program (5004) Special Purpose (0458) function.
- d. Only purchases eligible for sales tax exemption that are made directly with school funds through the school treasurer, via an Internal Fund or District issued check, may be subject to the sales tax exemption.
 - 1) The treasurer shall furnish a copy of the sales tax exemption certificate directly to each vendor when making sales tax exempt purchases for the school.
 - 2) School employees making purchases, on behalf of the school, with their own personal funds, **may not** be reimbursed sales tax if the items purchased were eligible for sales tax exemption. Sales tax **may be** reimbursed to school employees if the items purchased, on behalf of the school, with their own personal funds, were taxable nevertheless.
- e. Payments to vendors for services such as catering, party planning, and/or the rental of facilities to host school sponsored

events (i.e., awards/recognition banquets, formal school dances, graduation ceremonies, etc.), as well as admission fees for school-sponsored field trips are eligible for sales tax exemption as long as the payments are made from school funds via an Internal Fund or District issued check. This provision extends to include the following:

- 1) Purchases of decorations (i.e., flowers, balloons, etc.) and personal use mementos (glasses, personalized napkins, key chains, etc.) are sales tax exempt as long as they are included in the catering package offered by the vendor renting the facilities or party planner/decorator contracted for the event.
 - 2) If personal use mementos, flowers, etc. are purchased separately from different vendors (i.e., Party City, Diamonds, catalog merchandisers, etc.), sales tax must be paid on these purchases.
- f. Lodging (i.e., hotel accommodations) for school faculty, staff, and students on official school business/activities are not subject to Florida Sales or Resort tax as long as the arrangements and payments to the vendors are processed by the school treasurer and paid by a school issued check. (Refer to **Section IV, Chapter 10 – Travel**, for travel details)
2. When a school acts as a “retailer” (seller) of items to students, the following items are categorized as either sales tax exempt and taxable:
- a. **Sales tax exempt items include:**
 - 1) Admission fees charged to athletic or other school-sponsored events held by elementary, secondary, and vocational technical centers are sales tax exempt.

- 2) Paperback books, workbooks or other curriculum required printed materials to be used in the classroom sold to students in elementary and secondary schools should be at cost and are sales tax exempt.

b. **Taxable items include:**

- 1) The rental fees collected for graduation caps and gowns must include the amount for the applicable sales tax rate.
- 2) Merchandise/items purchased by the school for re-sale in fundraising activities are subject to sales tax.
- 3) Locks sold to students are subject to sales tax.
- 4) Elementary and secondary school store materials and supplies (except for required workbooks and printed materials) are subject to sales tax.
- 5) All merchandise, books, materials, supplies, etc. purchased for re-sale by adult/vocational centers, particularly in the bookstore, are subject to sales tax.

B. The Florida Department of Revenue requires entities conducting sales activities involving taxable transactions to register with the Department of Revenue to obtain a "Business Sales Tax Resale Certificate" with a seller's permit number. In such cases, the following guidelines apply:

1. Schools must individually register as a business with the Florida Department of Revenue.
2. Once a school is registered, the permit is automatically renewed each calendar year.
3. Schools desiring to cancel their permits must contact the Florida Department of Revenue directly for instructions.

III. GENERAL PROCEDURES

A. The school treasurer is responsible for processing all disbursements made from the school's Internal Fund. Consequently, he/she must review all vendor invoices to ascertain that sales tax is paid when applicable. Normally sales tax, at the appropriate rate, is collected on each sale and remitted to the State of Florida on a quarterly or semiannual basis.

1. The school has two options of paying sales taxes when applicable.

a. The treasurer can include the sales tax amount in the payment made directly to the vendor.

1) The vendor's invoice must reflect sales tax as a separate line item. The vendor should be contacted and asked to provide a corrected invoice if sales tax is omitted on a taxable transaction.

2) If a purchase is made from an out-of-state vendor, sales tax is not remitted to the vendor. Instead, the treasurer shall calculate the sales tax amount based on the effective State of Florida sales tax rate and remit it to the Florida Department of Revenue.

b. The treasurer can submit the payment of sales taxes directly to Florida Department of Revenue.

1) If a school does not pay sales tax directly to the vendor when applicable, the treasurer should provide the vendor with a copy of the "Business Sales Tax Resale Certificate" (not the "Consumer's Certificate of Exemption") per the Florida Department of Revenue Tax Information Publication-TIP #95(A)1-29, issued 10/4/95).

2) The amount due for sales tax must be paid from the sponsoring account from which the purchase was made.

Sales tax for non-tax exempt items purchased from General Program (5008) or Fund-9 Program (5009) revenue will be paid from the Trust Program (5004) Special Purpose (0458) function.

- a) The treasurer will effectuate a transfer of the applicable sales tax amount to the Sales Tax account (Program 5004 – function 0440).
 - b) The treasurer shall remit sales tax payments quarterly, semiannually, or as otherwise indicated by the Florida Department of Revenue, and issue the payment(s) directly from Sales Tax Trust account.
 - c) Discounts are granted for submitting sales tax within reporting deadlines. Any balance in the Sales Tax Trust Account, after discount is deducted, may be transferred to the General Program, General Miscellaneous Account (5008-0801).
- 2. The school treasurer must prepare and file the required sales tax returns accordingly, with the Florida Department of Revenue.
 - a. Even if no sales tax is due, the Sales Use and Tax Return must still be submitted to the Department of Revenue with the amount due for sales taxes reported as “0.”
 - b. Schools that collect less than \$100.00 in sales tax for four quarters may qualify to file returns annually. Inquiries for eligibility for this option should be directed to the Department of Revenue.
- B. Special provisions/procedures for particular types of sales transactions are as follows:

1. AGRICULTURAL SALES (Program 5012)

- a. The sale of ornamental nursery stock by a school to anyone for any purpose other than resale is subject to sales tax.
- b. All sales of ornamental nursery stock will be presumed to be retail sales and subject to sales tax unless the seller has obtained a resale certificate from the customer.

2. PRODUCTION SHOPS (Program 5014)

- a. Tax must be shown on work order receipts and included in charges when applicable. Tax is not charged on shop fees alone unless supplies, parts, and materials are used in the production operation (i.e., oil, fuses, etc.).
- b. Parts billed to customers are subject to sales tax, as well as any shop fees on the same work order receipt.
- c. Services such as cosmetology, laundry, and dry cleaning are considered professional services and, therefore, not subject to sales tax.
- d. Tailoring, altering, repairing or remodeling clothing services are subject to sales tax.
- e. Transfer sales tax collected from the sponsoring account to the Sales Tax Account (5004-0440).
- f. The school treasurer will transmit sales tax to the Department of Revenue on the Sales and Use Tax Return for appropriate collection period.
- g. Collection allowance will be transferred to General Miscellaneous Account.

3. EVENT PROGRAMS

- a. Event programs sold for any school event/activity are subject to sales tax.

- b. If a program is printed commercially, sales tax may be paid directly to vendor.

4. TRAVEL EXPENSES

- a. Transactions subject to sales tax
 - 1) All air travel is subject to Federal excise tax.
 - 2) Hotel and motel accommodations in states other than Florida.
- b. If a hotel or other type of lodging establishment within the State of Florida refuses to honor the School Board's sales tax exemption, reimbursement for sales tax paid MAY be made to the school employee or student traveling on official school business as long as the arrangements were processed through the school treasurer. Sales tax is paid from the Special Purpose function (5004-0458).

5. VENDING MACHINES

- a. When vending machines are full service by the vendor (i.e., commission, access fees):
 - 1) The school pays Florida rental tax to the vendor.
 - 2) The contract should specify that sales tax is to be paid by the vendor.
- b. When vending machines are serviced by school personnel:
 - 1) Supplies purchased are subject to Florida sales tax.
 - 2) Sales tax must be included on the vendor's invoice when restock goods are purchased.

- c. School owned vending machines are subject to sales tax in accordance with fundraising policies and procedures, and must be included on the payments made directly to vendors.

I. GENERAL DESCRIPTION

The district's travel policies and procedures for eligible School Board employees and non-School Board employees who travel on official school business are stipulated in the Miami-Dade County Public Schools Travel Policies and Procedures Manual and must be adhered to accordingly. Travel expenditures allowable under District guidelines may be paid from tax dollar budget funds and school Internal Fund revenue when permitted and authorized. When travel expenditures will be paid from tax dollar budget funds, the payments will be processed by on-line purchase requisitions. Travel expenditures that will be paid from the school's Internal Fund must be processed by the treasurer in accordance with the policies and procedures stipulated in this chapter.

II. GENERAL POLICY

- A. In accordance with School Board Rule 6Gx13- 1C-1.08, employees are directed not to participate in trips paid by a vendor or potential vendor for the purpose of inspecting products or programs useful to the school district. Such trips, if deemed necessary by the school system, shall always be made at the school district's expense following procedures approved by the Superintendent of Schools or his/her designee.
- B. Allowable travel expenditures paid by the school are subject to all of the district's policies and procedures stipulated in the Miami-Dade County Public Schools Travel Policies and Procedures Manual.
 - 1. Close attention must be paid to travel eligibility and authorization requirements, eligible expenditures, limitations on types of expenditures, and the number of trips allowed to ensure that violation of policy does not result.
 - 2. Any district issued administrative directive(s) regarding travel policies and procedures must also be adhered to.
- C. Elementary and secondary schools shall budget funds from the Internal Fund General Program and/or available discretionary tax dollars to pay for allowable

travel expenditures for school faculty and staff attending professional, administrative workshops, seminars, conferences, etc. that are associated with staff professional development in relation to the educational curriculum or other official school business. Travel expenditures, **excluding registration fees**, paid from Internal Fund sources shall not exceed the following maximum thresholds per fiscal year:

1.	Senior High Schools	\$3,500
2.	Vocational/Technical Centers	\$3,500
3.	Adult/Vocational Centers	\$3,500
4.	Middle Schools (including K-8 Centers)	\$3,000
5.	Elementary Schools	\$2,500
6.	Community Schools	\$1,500

D. Grants or donations from outside sources (i.e., private foundations, not-for-profit entities, etc.) received by schools that allow for funds to be used for travel expenditures are subject to limitations specified by the grant/donor, **if any**.

1. If no spending limits are stipulated by the grant/donor for travel expenditures, the established maximum travel limits for travel paid from school funds do not necessarily apply.
2. Allowable travel expenditures paid from private grants/donations **do not count** towards the maximum travel limits stipulated in paragraph “C” hereinabove.

E. The School Board’s sales tax exemption may be applied towards allowable travel expenditures as long as the payment(s) is/are made directly to the vendors by the school with school funds via an Internal Fund or district issued check.

1. Authorized travel expenditures to be paid from school funds must be processed through the treasurer. The school treasurer shall provide vendors directly with the sales tax exemption certificate, as applicable. Only the principal and school treasurer may have custody of the sales tax

- exemption certificate; therefore, copies of this must not be distributed to anyone else.
2. If the authorized traveler makes payment(s) with personal funds and will be requesting reimbursement from the school, **sales tax paid can not be reimbursed by the school**. Sales tax may only be reimbursed if a vendor does not honor the school's sales tax exemption.
 3. The School Board's sales tax exemption **will not apply** to travel outside the state of Florida, regardless if a school check is issued directly to vendors. Authorized travelers may be reimbursed for out of state sales taxes paid when traveling out of Florida on official school business.
- F. Required advance registration fees and purchase of airline tickets for authorized travelers attending seminars, training sessions, conferences, conventions, or other similar meetings requested by the administration, may be paid from school internal fund revenue directly to the conference or the airline. The advance payments cannot be more than 30 days prior to the travel date.
- G. In accordance with the district's travel policies, athletic coaches may attend out-of-state conferences/meetings. The travel expenditures for authorized trips may be paid from school funds (either Internal Fund revenue or tax dollar budget revenue) for any one coach per fiscal year, subject to the following restrictions limitations:
1. **Full payment** of travel expenditures may be made from school funds for only one (1) authorized trip.
 2. Payment for **one-half (1/2)** of the travel expenses may be made from school funds for only one additional trip during the same fiscal year.
 3. Any additional limitations or requirements as stipulated in the Interscholastic Athletic's Manual must be adhered to.
- H. In accordance with the District's guidelines for athletics and student activities, authorized adult chaperones are required to accompany students on trips that are part of the school's educational and athletics program. Refer to the District's

Student Activities Handbook for the minimum required student-to-teacher/chaperone ratio established for Miami-Dade County Public Schools. This type of travel involving faculty accompanying students is not considered professional/administrative travel; therefore, employees'/chaperones' travel expenditures paid do not count towards the established maximum limits. For travel expenditures for trips involving students, the following guidelines apply:

1. Funds may be collected from students to pay for costs associated with school sponsored trips and must be deposited in the school's Internal Fund in accordance with all applicable policies and procedures (Refer to **Section II, Chapter 3 – Collection of Money** and **Section IV, Chapter 1 – Field Trips**).
 - a. Amounts collected from students to fund these trips may include an amount necessary to cover the expenses of the required number of adult chaperones accompanying the students.
 - b. The number of chaperones required to accompany students shall be based on the student to teacher/chaperone ratio dictated by district guidelines. Additional chaperones who wish to attend a particular trip will have to pay for their own travel expenditures.
2. Expenditures for school-sponsored trips involving students may also be subsidized by profits from student fundraising activities and donations received specifically for this purpose. Expenditures for the number of chaperones required based on district guidelines may also be paid from student fundraising activity funds.
3. At the principal's discretion and when no fundraising revenue is available, travel expenditures for students participating in official educational or athletic events or competitions in representation of the school may be paid from General Program revenue or Special Purpose function revenue. (Refer to **Section III, Chapter 8 – General Program** and **Section IV, Chapter 1 – Field Trips** for specific details)

4. District guidelines for authorized methods of transportation and approved vendors for transporting students must be adhered to.
- I. Written authorization for vehicle (cars, vans, trucks, etc.) rentals, including those that will be utilized to transport students, must be obtained from the principal and REGION Center Superintendent and retained for audit purposes. All restrictions regarding the rental of automobiles stipulated in the District's travel guidelines must be adhered to.

II. GENERAL PROCEDURES

- A. Travel expenditures paid from District tax-dollar budget will be processed by the purchasing clerk or designated travel clerk through an on-line purchase order. Copies of the original documentation for travel expenditures shall be provided to the school treasurer to assist in monitoring travel expenses paid from tax-dollar budget dollars.
- B. Travel expenditures to be paid from Internal Fund revenue shall be processed by the school treasurer. Expenditures for general professional, administrative travel paid from General Program (5008) revenue shall be posted to the following functions:
 1. Registration fees shall be posted to the *Registration Fees – Administrative Travel* function (0810)
 2. Other allowable travel expenses (i.e., transportation, lodging, meals etc.) shall be posted Faculty/Administrative -Travel (0807) function.
- C. Travel expenditures for trips involving students attending in representation of the school, including expenditures for faculty/chaperones accompanying them, shall be posted to the respective Internal Fund program and function funding the trip.
 1. When such trips are funded from student fundraising profits, the expenditures shall be posted to the respective student class/club function in the Classes and Clubs program.

2. When such trips are funded by General Program revenue, the expenditures shall be posted to the School Representation Travel – Students (0815) function.
 3. When such trips are funded from Special Purpose revenue, the expenditures shall be posted directly in that function in the Trust Program.
- D. Travel expenditures funded from private grants or Trust Program donations, shall be posted to the respective function in the Trust Program.
- E. For trips taken by employees to attend professional/administrative workshops, conferences, seminars, etc., (not involving students), authorization, in accordance with district travel guidelines, must be obtained prior to going on the trip. All trips funded from District tax-dollar revenue shall be processed by the school's purchasing clerk, while those paid from Internal Fund revenue shall be processed by the treasurer.
1. The traveler must complete the Request for *Travel Expense Advance/Reimbursement* (FM-1104) form and present it to the school treasurer, when Internal Fund revenue will be used, to verify the funding structure and availability of funds.
 - a. The treasurer's initials next to the funding structure will denote verification of funds.
 - b. A *Request for Travel Expense Advance/Reimbursement* (FM-1104) is required to be completed even if only registration fees for the conference, workshop, seminar etc. will be paid by the school.
 2. Once the availability of funds has been verified and noted on the form, the traveler must submit the *Request for Travel Expense Advance/Reimbursement* (FM-1104) form to the appropriate authorizing parties. Once authorized, travel arrangements and necessary expenditures to facilitate the trip may be processed through the school treasurer when payment will be made from Internal Fund revenue.

3. The original completed *Travel Expense Advance/Reimbursement* (FM-1104) form will be retained by the school treasurer until the traveler returns from the trip.
- F. Within ten (10) working days of the return from the trip, the following procedures apply accordingly:

1. Principal and school administrative personnel:

- a. The principal and other school administrative personnel will retrieve the original *Travel Expense Advance/Reimbursement* (FM-1104) from the treasurer and fill in the actual allowable expenditures incurred on the trip. A copy of the form should be retained until the original one is returned for final payment.
- b. The original travel form, along with all required supporting documents (including a record of the Program or Agenda of the event attended) shall be forwarded to the REGION Center office for approval (copies should be retained by the traveler). Upon obtaining the approval from the REGION Center on the original form, all original documentation shall be returned to the treasurer for any remaining payments or reimbursements to be processed.
 - 1) The traveler must prepare a *Check Requisition* (FM-0992) form(s) for any pending disbursement(s) requested. The *Check Requisition* (FM-0992) form must be accompanied by the original *Travel Expense Advance/Reimbursement* (FM-1104) form and all supporting documentation.
 - 2) At this time, any unused advanced funds must also be returned to the treasurer along with all supporting documentation of funds expended. Unused funds shall be re-deposited in the appropriate funding structure.
- c. The treasurer shall review all documentation for propriety and issue the required payments.

- 1) Final payments made may not exceed actual expenditures.
- 2) Original travel forms and supporting documentation shall be maintained by the treasurer in a separate file and retained for audit purposes.
- 3) Copies of the *Travel Expense Advance/Reimbursement* (FM-1104) forms may be kept along with the *Check Requisition* (FM-0992) form in the monthly disbursements folder.

2. School faculty and non-administrative personnel:

- a. The traveler will retrieve the original *Travel Expense Advance/Reimbursement* (FM-1104) form from the treasurer and fill in the actual allowable expenditures incurred on the trip. A copy of the form should be retained by the treasurer until the original one is returned for final payment.
- b. The original travel form, along with all required supporting documents (including a record of the Program or Agenda for the event attended) attached, shall be submitted to the principal and any other required authorizer. Upon obtaining the required approvals on the original form, all original documentation shall be returned to the treasurer for any remaining payments or reimbursements to be processed.
 - 1) The traveler must prepare a *Check Requisition* (FM-0992) form(s) for any pending disbursement(s) requested. The *Check Requisition* (FM-0992) form must be accompanied by the original *Travel Expense Advance/Reimbursement* (FM-1104) form and all supporting documentation (including a record of the Program or Agenda for the event attended).
 - 2) At this time, any unused advanced funds must also be returned to the treasurer along with supporting

documentation of funds expended. The unused funds shall be re-deposited in the appropriate funding structure.

- c. The treasurer shall review all documentation for propriety and issue the required disbursements.

- 1) Final payment made may not exceed actual expenditures.
- 2) Original travel forms and supporting documentation shall be maintained by the treasurer in a separate file and retained for audit purposes.
- 3) Copies of the *Travel Expense Advance/Reimbursement* (FM-1104) forms may be kept along with the Check Requisition (FM-0992) form in the monthly disbursements folder.

- G. For out - of - county trips involving employees/chaperones accompanying students to recognized events or competitions wherein students attending are representing the school, the following guidelines apply: (Also refer to **Section IV, Chapter 1 – Field Trips** in this manual.)

- 1. Once authorization for the trip is obtained in accordance with district guidelines, the faculty/staff member accompanying the students must prepare a *Travel Expense Report by Faculty When Accompanying students* (FM-0994) prior to the trip transpiring. The list of employees/chaperones accompanying students must be approved, in advance, by the principal.
 - a. The “Estimated Expenses” section of the form provides for request and approval of advances for travel expenses, some of which may be paid directly to vendors prior to the trip transpiring provided sufficient funds are available.
 - b. Direct payments to vendors may not be made more than thirty (30) days in advance, unless special circumstances apply (Such circumstances must be documented).

2. This form must be submitted to the treasurer for verification of funding structure and availability of funds.
 3. Once verification of available funds is made, the *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) must be submitted to the principal for signature evidencing approval.
 4. The original *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) shall be retained by the treasurer pending the conclusion of the trip.
- H. Within ten (10) working days of the return from the trip, the following procedures apply accordingly:
1. The responsible employee/chaperone for the trip shall retrieve the original *Travel Expense Report By Faculty When Accompanying Students* (FM-0994) and complete the form with actual expenditures incurred.
 2. The traveler must prepare a Check Requisition (FM-0992) form(s) for any pending disbursement(s) requested. The *Check Requisition* (FM-0992) form(s) must be accompanied by the original *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) and all supporting documentation.
 3. At this time, any unused advanced funds must also be returned to the treasurer along with supporting documentation of funds expended. The unused funds shall be re-deposited in the appropriate funding structure.
 4. The treasurer shall review all documentation for propriety and issue the required disbursements.
 - a) Final payment made may not exceed actual expenditures.
 - b) Original travel forms and supporting documentation shall be maintained by the treasurer for audit purposes.

I. GENERAL DESCRIPTION

The operation of vending machines in schools, as well as the nature of items sold through vending machines, are limited based on the grade levels of the school. To avoid violation of the State of Florida's food service program guidelines, the operation of vending machines that dispense food and beverage items are subject to additional restrictions. The revenue generated from vending machine operations sponsored by the school must be accounted for in the Internal Fund. This section sets forth the policies and procedures for operating and accounting for vending machine activities.

II. GENERAL POLICY

A. The operation of vending machines in **elementary schools** is allowed subject to the following guidelines:

1. Vending machines dispensing food and/or beverage items **may only** be operated in areas **not accessible** to students (i.e., faculty lounges, staff areas, etc.). The operation of these vending machines may be sponsored by the school or a faculty club (i.e., *Sunshine Club, Social Committee, etc.*) Refer to Section "II - E" herein below for additional guidelines.
2. The operation of vending machines dispensing non-food items, as authorized by the principal, may be sponsored by the school or by a school-allied organization.
3. Only District-approved vendors may be used by schools. Schools contracting with approved vendors must use District-approved contract forms, and the term of the contract may not exceed one (1) year.

B. The operation of vending machines in **secondary schools** is allowed subject to the following guidelines:

1. The operation of vending machines that dispense non-food items (i.e., school supplies, personal hygiene products, etc.), as authorized by the

principal, must be sponsored by the school and not a school-allied organization.

2. Vending machines dispensing food and/or beverage items may be operated in areas accessible to students as long as their operation does not compete with the school's Food Service program.
3. Vending machines that dispense food and beverage items and are operated in areas not accessible to students are not subject to operational restrictions and may be sponsored by the school or by a faculty club (*i.e., Sunshine Club, Social Committee, etc.*). Refer to Section "II - E" herein below for additional guidelines.
4. In middle schools, contracts for vending machine operations that dispense food and beverage items may be made individually by the school with approved district vendors, unless District-wide vending machine bids for middle schools are issued. For these types of vending machines operated in areas accessible to students:
 - a. Vending machines on individual contracts with the school may only be in operation one (1) hour before school and one (1) hour after the close of the last lunch period.
 - b. The operation of these vending machines must be sponsored by the school and not a school-allied organization.
 - c. Only district approved vendors may be used by schools. Schools contracting with approved vendors must use district approved contract forms, and the term of the contract may not exceed one (1) year.
5. In senior high schools, for vending machines that dispense food and beverage items and are operated in areas accessible to students:

- a. The operation of these vending machines must be sponsored by the school and not a school-allied organization.
 - b. The awarding of contracts for these types of vending machines, except for those located in athletic locker rooms, shall be governed by the District's bidding procedures and handled by the Bureau of Procurement and Materials Management.
 - c. The terms and conditions of District-bid contracts will be determined during the bidding process through the Bureau of Procurement and Materials Management.
 - 1) All contracts awarded will reflect the names of the winning vendors, the access fee/commissions to be paid to the school, and other terms and conditions to be complied with.
 - 2) The operation of these vending machines is coordinated through the district's Food Service program.
- C. Senior high schools may operate vending machines under GMAC (Greater Miami Athletic Conference) contracts.
 - 1. Vending machine contracts between the GMAC and the contracted vendor will be governed by the District's bidding procedures and shall be handled by the Bureau of Procurement and Materials Management. Copies of the respective contracts should be obtained by the school and kept on file for audit purposes.
 - 2. Under the provisions of these contracts, these machines can be operated in schools' locker rooms and/or areas adjacent to the locker rooms.
 - 3. These machines shall not be in direct competition with other vending machine services on-site.
 - 4. Operations of these machines is handled by the GMAC through the District's **Division of Full Service Schools, Comprehensive Health Services, Athletic Activities and Accreditation, and Community Education.**

5. Proceeds from these vending machines are submitted by vendors directly to the GMAC and should not be handled through the school.
- D. Access fees and/or commissions received by secondary schools from the operation of vending machines that dispense food and/or beverage items in areas accessible to students may be used as follows:
1. At the principal's discretion, up to 25% of commissions received may be transferred to the school's Special Purpose function. Under special circumstances, specifically instances of financial need, the principal may request authorization, in writing, from the REGION Center Superintendent and the Associate Superintendent of the REGION Centers, to transfer an additional percentage (%) of these commissions to the school's Special Purpose function.
 2. The balance of commissions received by the school may be used to support general athletics and general student activities, at the principal's discretion.
- E. In accordance with specific Board policy, faculty of the school may operate vending machines and other refreshment services in areas not accessible to students (i.e., faculty lounge) and handle proceeds independently from the school's Internal Fund.
1. Only district approved vendors may be utilized by the faculty group. Contracts with approved vendors must be made in the name of the faculty group and evidenced by a signed contractual agreement.
 2. Copies of such contractual agreements must be provided to the school's treasurer.
 3. Principals and Internal Fund treasurers may not handle such faculty funds.
 4. Student patronage of these machines is prohibited.
 5. The faculty club may choose to donate proceeds to the school's Internal Fund, including the Special Purpose function. Any donation made to the

school must be accompanied by a letter from the faculty club specifying the intended use of the funds.

- F. The school may choose to sponsor the operation of vending machines in areas not accessible to students.
 - 1. Only district approved vendors may be utilized by the school. Contracts with approved vendors must be made in the name of the school and signed by the principal.
 - 2. Copies of such contractual agreements must be retained by the school's treasurer.
 - 3. All commissions received by the school from the operation of these machines shall be accounted for in the school's Internal Fund.
 - 4. Commissions received from the operation of vending machines in areas restricted to students may be used at the principal's discretion, and may be transferred entirely into the Special Purpose function (5004-0458).

- G. Only M-DCPS approved contract forms will be utilized by schools when contracting with approved vendors.
 - 1. No contract can be made for more than one (1) year.
 - 2. Contractual agreements covering vending machine operations will cover responsibility for such matters as bottle loss, sales tax, license fees, repairs and maintenance, and loss or expense due to vandalism. Per the contracts, all applicable taxes will be paid by the vendor directly to the taxing authority.
 - 3. The school treasurer is responsible for keeping signed copies of all contractual agreements covering vending machines operated at the school. These contracts shall be reviewed by the administration to ascertain compliance with the terms and conditions for which the school and the vendor is responsible.

II. GENERAL PROCEDURES

- A. For vending machines under District Bid – Access Fee contracts, the following procedures apply:
1. Once the bidding process is complete and contracts are awarded, the Bureau of Procurement and Materials Management will provide each school with the respective contracts, which must then be signed by the school principal and kept on file for audit purposes.
 2. The operation of these vending machines will be through the Department of Food and Nutrition, and the following procedures must be followed:
 - a. All vendor checks for payment of access/fee commissions should be sent to the District's Food Service Accounting Department to be processed. If vendor checks are received directly by the school, they must be submitted to the school's cafeteria manager to be processed by the Department of Food and Nutrition. No vendor checks are to be deposited directly in the school's Internal Fund.
 - b. Subsequently, the District will send the school a check for the access/fee commissions, at which time this check must be deposited in the school's Internal Fund, specifically the General Vending Account.
 - c. The treasurer shall make transfers from this function to other program functions, as allowed by Internal Fund policy, when approved by the principal.
- B. For vending machines operated by the school other than those under District Bid Access Fee contracts, the following procedures apply:
1. Schools must select a vendor from the Bureau of Procurement and Materials Management's approved vendor list and use the *Miami-Dade*

County Public Schools Standard Vending Machine/Service Agreement to contract with the selected vendor.

2. For vending machines serviced by the vendor, the vendor fills the machines and removes collections. The vendor will then pay the school its share of the accumulated profits in accordance with the contract agreement.
 - a. The treasurer shall use appropriate vending machine functions to record commissions received from vendors.
 - b. As authorized by the principal, the treasurer may subsequently transfer the commissions, as allowed by Internal Fund policy, to the respective functions.
3. For vending machines serviced by school personnel, the school buys all merchandise and fills the machines.
 - a. All purchases of supplies/merchandise for the machines must be made in accordance with Internal Fund policy and procedures.
 - b. Supplies purchased are subject to Florida sales tax and should be paid directly to the vendor.
 - c. Cash collections must be removed periodically, but at least twice a month, and deposited with the school's treasurer.
 - d. Separate accounts must be maintained for each machine. Include all receipts for items sold and payments for stock purchased. Do not record any other transactions in this account.
 - e. Physical inventory and an *Inventory Operating Statement* (FM-0987) are required at the end of the fiscal year.
4. Commissions from vending machines generated from student patronage will be recorded in the school's General Vending function; and, at the principal's discretion, may be transferred to other functions as allowed by Internal Fund policy.

- C. Vending machines owned and maintained by the school will be operated as fundraising projects in accordance with the following procedures:
1. Operation of these vending machines may be handled through the school's Internal Fund as a fundraising project sponsored by a class or student club with an assigned sponsor.
 - a. The sponsor is responsible for purchasing the supplies, filling the machines, and maintaining adequate inventory records for items sold.
 - b. All purchases of supplies/merchandise for the machines must be made in accordance with Internal Fund policy and procedures.
 - c. Supplies purchased are subject to Florida sales tax and should be paid directly to the vendor.
 - d. Cash collections must be removed periodically, at least twice a month, and deposited with the school's secretary/treasurer.
 - e. Separate accounts must be maintained for each machine. Sub-ledgers within a vending machine function may be utilized. Include all receipts for items sold and payments for stock purchased. Do not record any other transactions in this function.
 - f. Physical inventory and an *Inventory Operating Statement* (FM-0987) are required at the end of the fiscal year.
 - g. Profits from these machines, if derived from student patronage, should be transferred to the sponsoring club's Internal Fund function for their use. At the principal's discretion, up to 15% of the profit may be transferred to the General Miscellaneous function, as allowed for fundraising activities, but no portion of these profits may be transferred to the school Special Purpose function.
 3. All Internal Fund policies and procedures relating to fundraising activities will apply (i.e., *Application for Fundraising* (FM-1018) form, *Student*

Activity Operating Report (FM-0996), *etc.*). All required documentation must be kept on file by the school treasurer for audit purposes.

- a. School clubs may request purchases of merchandise, fill machines, and handle collections in accordance with Internal Fund Accounting procedures. Sales tax must be included on vendor payments for vending machine merchandise. A physical inventory and *Inventory Operating Statement* is required to be submitted to the school Treasurer at the end of each fiscal year for audit purposes.
 - b. Commissions from vending machines generated by student patronage will be deposited in the school's General Vending function.
- D. For vending machines that dispense school supplies, refer to **Section III, Chapter 6 - School Store Program**, for additional policies and procedures.

I. GENERAL DESCRIPTION

School Board policy (6Gx13-1D1.05) classifies “school-allied organizations” as those organizations formed for the purpose of promoting the welfare of the school and/or its students. These outside organizations are to be distinguished from the student clubs and organizations, formed by and consisting primarily of students, that are an integral part of the school program under the direct leadership of the school principal. Commonly recognized school-allied organizations include, but are not limited to, PTA/PTSA, Booster Clubs, Faculty Clubs – Social/Sunshine Committees, Boy Scouts, Girls Scouts, Cub Scouts, YMCA, Crime Watch, etc.

A. PARENT-TEACHER/PARENT-TEACHER STUDENT ASSOCIATIONS (PTA/PTSA)

School Board Rule (6Gx-13-1B-1.02), recognizes PTA/PTSA as staunch supporters of public education, describes the objectives of these school-allied groups, and encourages staff members to join and actively participate in their activities. PTA/PTSA groups are school-allied organizations that are governed by the PTA/PTSA general bylaws and constitution. The school principal has the authority of approving the activities of PTA/PTSA groups. Membership of PTA/PTSA groups consists mainly of parents, teachers, and other outside community supporters. Faculty and other school staff who are members of the PTA/PTSA should act mainly as liaisons between the PTA/PTSA and the school, and **may not** be **1)** co-signers of the organization, or **2)** be involved in the handling of money or merchandise for PTA/PTSA group’s fundraisers or events.

B. BOOSTER CLUBS

A Booster Club is comprised mainly of a group of parents/guardians and/or other interested adult community members who join together to form an organization to enhance and support a school program, activity, or athletic team through fundraising activities and services. For legal purposes, a Booster Club should be a formally incorporated entity by filing its articles of incorporation with the Florida

Secretary of State office. A Booster Club must have approved bylaws or a Statement of Purpose. Although it does not have to establish and maintain an executive board, normally the executive board can consist of parents/guardians, interested community members, and a school faculty sponsor. Once approved by the school principal, the club's general membership meetings must be held at the school. A minimum of one (1) meeting per year is required, and the school faculty sponsor must attend all general and executive board meetings held. Minutes of all meetings must be maintained with copies given to the school faculty sponsor. The school principal has the final authority of approving all activities conducted by the Booster Clubs. The faculty sponsor acts merely as a liaison between the Booster Club and the school, and **may not** be **1)** a co-signer or officer (*i.e., President, Vice President, Treasurer*, of the Booster Club), nor **2)** involved in the handling of money or merchandise for Booster Club fundraisers or events.

II. GENERAL POLICY

- A. The school principal has the overall and final authority for approving the activities of all school-allied organizations (*i.e., PTAs, Booster Clubs, etc.*). Activities conducted by school-allied groups that extend out into the community must be approved by not only the principal, but also by the REGION Center Superintendent.
 - 1. A blanket approval request form for proposed activities, within the school (FM – 6570) or out in the community (FM – 6571), can be submitted for approval at the beginning of the school year.
 - 2. In the event that a previously approved activity fails to transpire, the school-allied organization should provide notification to the principal that such activity was canceled.
- B. School-allied organizations are financially independent from the school, and they conduct their activities separately from school-sponsored activities. To avoid

misperceptions to the public and violation of this policy, all school-allied organizations **must**:

1. Keep their own separate financial accounting records.
 2. Have their own separate address (except for PTAs/PTSAs), and not use the school's address in any official documents (*i.e., articles of incorporation, bank account, stationery, etc.*).
 3. Open a separate bank account under the organization's name to manage their funds.
 4. File for their own tax I.D. number.
 5. File for their own tax-exempt status.
 6. Reflect the organization's name on all programs, flyers and other promotional material used for the activities it sponsors.
- C. School-allied organizations, except for PTAs/PTSAs, may not incorporate the school's name as part of their official name (*i.e., "Coral Park Sr. High Basketball Booster Club" should be "Rams Basketball Booster Club"*). Nevertheless, a slogan containing the school's name, following the official organization's name is permissible (*i.e., "Rams Basketball Booster Club" in support of Coral Park Sr. High*).
- D. Although school staff membership and participation is encouraged in school-allied organization activities, participation is limited to coordinating functions, such as planning, assisting in making arrangements for events/activities, etc.
1. School employees **must not** be co-signers for any school-allied organization(s), or officers of Booster Clubs, nor can they handle money

or fundraising merchandise for a school-allied organization chartered at the school at which they are employed.

2. A school employee may function in such capacity at a school other than the one at which he/she is employed.
- E. Money raised from school-allied organization activities **must not** be commingled with the school's Internal Fund activities. Funds raised by these organizations for the benefit of the student activity groups they support (i.e., athletic team, music/band, interest club, etc.) should be made available to the school by either:
1. A monetary donation, preferably via check, accompanied by a donation letter specifying the intended use of the funds, or
 2. A donation of actual merchandise, equipment, or other items procured by the school-allied organization to support a student activity, which donation should also be accompanied by a letter indicating the purpose of the items donated.
- F. The following activities must be school-sponsored, and therefore **may not** be conducted independently by school-allied organizations:
1. The sale of school pictures of the general student body, including class group pictures.
 2. The sale of school memory books and/or yearbooks.
 3. The operation of vending machines that dispense food and beverage items in schools (with the exception of Faculty, Sunshine Club or Social Committees who may operate vending machines in faculty lounges.)
 4. The sale of admission tickets for fundraisers involving student talent (i.e., plays, athletic exhibitions, musical performances, etc.) must be

administered by the school with the proceeds accounted for in the Internal Fund accounts by the school treasurer. The sale of programs or other items related to the function (i.e., refreshments) can be conducted by the school-allied organization with the proceeds for such related activities accounted for separately by the outside group.

5. The collection of money for student field trips organized and conducted through the school. In accordance with policies and procedures for school-sponsored field trips in this manual, travel arrangements, accommodations, and payments to vendors for field trip associated expenses **may not** be made by school-allied organizations. Funds can be donated to the school to pay for these expenses; but the field trip itself must be coordinated, paid, and documented by the school in accordance with the provisions for field trips established in this manual and in the handbook titled Field Trip Procedures issued by the Division of Full Service Schools.
6. The imposing of charges/fees to students/parents by school-allied organizations for equipment, team uniforms, musical instruments, or other items or supplies, etc., that **are required to be used by the student** in order participate in a school activity (i.e., sports teams, cheerleading, band, etc.) **is expressly prohibited**. These charges/fees for items directly related and required by the school program must be included in the annual *Special Fees and Charges School Request* (FM-2396) form approved by the REGION Center office; and must be collected, deposited, and accounted for by the school treasurer in the school's Internal Fund accounts. To help subsidize the cost to students for such required items, school-allied organizations can donate funds to the school or can independently procure and donate these items for use by the students. Any school-allied organization imposing such charges/fees, particularly as a contingency for membership to the school-allied organization, is in violation of this policy and must discontinue this practice.

III. GENERAL GUIDELINES FOR SCHOOL-ALLIED ORGANIZATIONS' ACTIVITIES

- A. Members of school-allied organizations **may not** solicit sales for its fundraisers or conduct fundraising activities during school hours. However, at the discretion of the principal, adult non-employee representatives of such groups may distribute items purchased previously by the students.
- B. At the discretion of the principal, the school may further assist these groups by permitting, on assigned days, the collection of funds by an adult non-employee representative of a school-allied group for certain fundraising activities as deemed appropriate.
- C. To avoid violations of policy, approved outside allied groups (including PTA) should conduct their activities in such a way that they will be clearly distinguished from school-sponsored student/club activities. Public announcements, programs, and tickets should clearly designate the activities as those of the school-allied organization even though the activity may be held on school grounds. Samples of such activities would include, but may not be restricted to, the following:
 - 1. Carnivals, barbecues, dinners, and similar activities, conducted entirely by the school-allied organizations, and not involving any school employee in the handling of funds. No activities involving any form of gambling or games of chance can be conducted on school grounds.
 - 2. Benefit shows or performances by non-school groups, such as college or professional music groups, when arrangements are made by outside organizations, as long as no school employee is involved in the handling of funds.
 - 3. Merchandising services such as school store handled by PTA, when PTA orders merchandise in its name, completely handles sales activities,

receipts and disbursements of money without involving any school employee.

4. Approved fundraising activities conducted by school-allied organizations may involve student participation with proper adult supervision by members of the school-allied organization, but **may not** involve school employees in the handling of merchandise or sales proceeds. For such fundraising activities:
 - a. Merchandise for sale or use by an outside school-allied organization **must** be ordered in name of organization.
 - b. Merchandise ordered by an outside school-allied organization **must not** be shipped to the school unless:
 - 1) The school principal has agreed **in advance** to permit that the merchandise be shipped to the school,
 - 2) A non-school employee of the school-allied organization has provided written notification to the school accepting responsibility for the payment of the merchandise or showing evidence that it has been pre-paid,
 - 3) No merchandise can be stored on school premises without the authorization of the school principal or designee. **Notwithstanding** the principal's consent, the school **will not** assume responsibility for theft, loss or damage to merchandise stored on school premises.

I. GENERAL DESCRIPTION

The sale of magazine subscriptions is authorized by School Board Rules and may be conducted by senior high schools as a fundraising activity. This section sets forth the policies and procedures applicable to this activity.

II. GENERAL POLICY

- A. According to School Board Rules, only students in grades 9, 10, 11, and 12 are permitted to sell magazines as fundraising activities.
- B. These fundraising activities are subject to the following restrictions:
 - 1. Student solicitation for such sales is permitted in homes only (no offices or businesses) as long as the student is accompanied by an adult.
 - 2. Activities in each school shall be limited to two (2) weeks in duration.
 - 3. No more than two (2) activities of this nature may be conducted by the school each school year.
 - 4. Promotional activities shall be kept within reasonable bounds, and competition among schools and individual students shall not be unduly stimulated.
- C. All policies and procedures applicable for fundraising activities must be followed.

III. GENERAL PROCEDURES

- A. Money collected from the sales of magazine subscriptions must be submitted to the school treasurer, in accordance with policies and procedures for **Collection of Money, Section II, Chapter 2** of this Manual, to be deposited in the school's Internal Fund in the account for the respective student class/club sponsoring the sale.
- B. Vendor forms provided for the recording of subscriptions sold must be in triplicate.

1. One copy to be provided to the purchaser.
 2. One copy to be retained by the school to document the collections made.
 3. One copy to be forwarded to the vendor, along with the settlement statement, when transmitting the funds.
- C. Request for payment to the vendor must be submitted to the school treasurer once the activity is completed. The treasurer will:
1. Issue a check and present it to the principal for signature and approval.
 2. Maintain pertinent documentation for audit purposes.

I. GENERAL DESCRIPTION

The District's policy for accepting, giving, or soliciting gifts, donations, or incentives by schools has been established mainly by School Board Rules with the intention of promoting and preserving the integrity of schools, employees, and students. This section sets forth the policies and procedures regarding gifts, donations, and solicitations applicable to all schools, as well as the accounting procedures relevant to these transactions in the school's Internal Fund.

II. GENERAL POLICY

A. According to School Board Rules, the School Board is opposed to expensive gifts given to school employees by individuals, vendors, or other groups, as well as the solicitation of funds for this purpose. Specifically, the School Board directs its employees not to:

1. Accept gifts and/or gratuities in excess of the value established by School Board Rule, from any vendor, potential vendor, or patron. This includes, but is not limited to, invitations to meal functions, complimentary admissions to entertainment or sporting events or programs, tangible gifts of appreciation, monetary donations, or donations of stocks or bonds.
2. Participate in trips paid by a vendor or potential vendors of the school district for the purpose of inspecting products or programs that may be useful to schools. Such trips, if deemed necessary by the school district, shall be made at the district's expense.
3. Solicit personal discounts on merchandise or services from School Board vendors, potential vendors, and patrons, or avail himself/herself of the School Board's sales tax exemption privileges for personal reasons.
4. Give a written or oral endorsement for any periodical, book, product, or service that may be offered for sale to students, parents, or schools. Care shall be exercised by employees that the use of his/her name and title by

a company in no way indicates an endorsement by The School Board of Miami-Dade County.

- B. Monetary donations made by an individual, organization, or other group to any school and/or school-sponsored student class/club should be accompanied by a donation letter in order to document the donor's intent for the donation.
1. If a donor does not send a donation letter, the school must request one. The donation may be recorded in the General Donation (0812) account until the letter from the donor is received. If no letter is ultimately provided, the donation will be considered unrestricted and shall remain in the General Donation (0812) account to be used accordingly.
 2. If a donation letter is subsequently received designating a specific use, funds may be transferred at that time to a Trust Program (5004) Donation function or other appropriate function, depending upon the restriction.
 3. Monetary donations received for a designated, specific purpose shall be recorded in a Trust Program (5004) function. Different functions or sub-ledgers shall be utilized when several designated donations are received. Additional donations should not be recorded in donation functions that have unspent funds to avoid commingling.
 4. Monetary donations received for the use of a school-sponsored student class/club or activity (i.e., athletics, cheerleaders, math club, band, etc.) with no specific restrictions may be recorded in the respective class/club function. If specific restrictions are placed by the donor, then the funds must be recorded in a Trust Program (5004) Donation function.
 5. Monetary donations received for undesignated purposes (*i.e., general school needs or to be used at the principal's discretion*) must be recorded in the General Program (5008) Donations function (0812) and not the Special Purpose function unless specifically stated on the donation letter.

- C. Monetary donations received by a school from vendors as a result of student participation in educational programs (*i.e., surveys, testing, etc.*) shall be considered general undesignated donations to the school, unless the vendor provides written restrictions thereof.
- D. Monetary donations received by a school from vendors as a result of parents or other community members independently participating in a vendor's promotional campaign/program for which the school has been named the beneficiary (*i.e., Wal-Mart, Target, etc.*) shall be considered general undesignated donations to the school, unless the vendor provides written restrictions thereof.
- E. The following guidelines apply to donations of equipment or property made by individuals, organizations, or other groups to any school:
 - 1. The donor should provide the fair market value of the item.
 - a. If equipment or property to be donated has a value of \$15,000.00 or greater, in the aggregate, the Region Center must be notified so that a formal Agenda item can be presented to the School Board seeking approval for accepting the donation.
 - b. If equipment or property to be donated has a value of less than \$15,000.00 in the aggregate, the Region Center may grant approval for accepting the donation.
 - c. If equipment to be donated has a value of \$1000.00 or greater, prior approval, before accepting the donation, must be obtained from the department that would be responsible for maintaining or repairing that type of equipment. Such accepted equipment must be reported to Property Accounting for inclusion in the location's property control inventory.
 - d. Any equipment consisting of motor vehicles, aircraft, boats, etc., regardless of their value, requires approval from the Office of Risk and Benefits Management.

2. All approvals required per this paragraph “E” hereinabove should be in writing and retained for audit purposes.
- F. Free materials provided to schools can be accepted subject to the following restrictions:
1. Materials of a sectarian nature must not be accepted.
 2. No notices, information, sales “gimmicks,” or other materials of an advertising nature from outside school sources may be accepted without prior approval from the Office of the Superintendent of schools.
 3. When free materials for instructional purposes are offered to the school:
 - a. The initiative for securing the materials should come from the school and not be thrust upon it or its teachers to promote the interests of an outside organization.
 - b. The materials should fulfill a legitimate purpose of the school curriculum.
 - c. The private purposes of the donor should not be prominent or dominant in the material offered.
 - d. The material should not violate the attitudes that are recognized as ideals of the school system or society.
- G. School Board Rules provide for the recognition of school system employees, students, school volunteers, or advisory committee members who have contributed outstanding and meritorious service in their fields or service areas. Awards/incentives may be awarded, at the principal's discretion, as follows:
1. Non-monetary awards given may include items such as certificates, plaques, medals, ribbons, and photographs. The unit cost or value of non-monetary awards may not exceed the maximum amount established by School Board Rule (6Gx13- 3C-1.18). Prior School Board approval is required for awards where the unit cost or value exceeds the maximum allowable amount.

2. No cash, as awards or incentives, may be given to individuals from the school's Internal Fund revenue. (The exception is scholarship awards to students when scholarship funds have been set up through the school. Refer to **Section III, Chapter 4 – Trust Program, Scholarship functions**, in this manual for additional information regarding scholarship funds held in trust by the school to be awarded to students.)
 3. Awards, gifts, incentives purchased for recognition of faculty, students, volunteers, etc. should be educationally related (i.e. certificates, ribbons, trophies, etc.) Gift certificates to retail stores are limited to those stores mainly offering educationally related materials and supplies (i.e. bookstores, office/school supply stores, etc.)
 - a. Movie tickets, tickets to outside group performances/events, department store gift certificates, etc., are not appropriate awards/incentives to be purchased from Internal Fund revenue.
 - b. Gift certificates for moderate restaurants (i.e. Mc Donalds, Burger King, Pizza Hut) are allowable, but should be limited to 1 certificate per student, faculty member, volunteer, etc. Meal gift certificates may only be purchased from Special Purpose revenue or from a Trust donation that allows food related expenditures.
- H. Schools **may not** donate funds from Internal Fund activities to outside third parties (*i.e., outside groups, humanitarian causes, charitable organizations, etc.*), except through the annual United Way Campaign.
- I. No student, school-sponsored organization (i.e., student class/club or activity group), or member of the school staff may solicit monetary and/or non-monetary contributions from the community on behalf of the school or student group for any purpose without the prior written approval of the principal and the REGION Center Superintendent.

III. GENERAL PROCEDURES

- A. All monetary donations/contributions made to the school shall be submitted to the school's treasurer to be deposited in the Internal Fund checking account. The treasurer will record the revenue in the respective Internal Fund accounting structure in accordance with the policies set forth in this section.
- B. The treasurer shall maintain all required documentation, (*i.e., donation letters, deposit packages, approvals, disbursement documentation, etc.*) for audit purposes. It is recommended that the treasurer:
 - 1. Attach a copy of the donation letter, when applicable, to the journal voucher transfer when effectuating necessary transfers of donations to meet the donor's intent.
 - 2. Maintain a separate file for the original donation letters. Where no letter is provided, a copy of the check shall be retained in the file.
 - 3. At the request of the donors, Official Teacher's Receipts may be issued for donations made to the school.
- C. At the end of the fiscal year, the school treasurer shall review the balances in Trust Donation functions.
 - 1. If the donor's intent has been met, and a balance remains in a Trust Donation function, efforts to contact the donor should be made to obtain guidance as to how this balance may be used. If the donor cannot be contacted or does not provide the school with additional instructions, the school principal may authorize the treasurer to transfer the remaining balance to the school's General Miscellaneous function.
 - 2. Balances in dormant/inactive Trust Donation functions for which no documentation can be obtained may be transferred to the General Miscellaneous function when authorized by the principal.

3. Approval from the REGION Center Superintendent and the Internal Fund Accounting Supervisor must also be obtained to transfer any remaining balances in Trust Program, Donation functions in excess of \$1,000.00.

I. GENERAL DESCRIPTION

The United Way fundraising campaign is a district-wide initiative that is conducted every school year and involves the handling of monetary donations from students, as well as School Board employees. The district's Bureau of Community Services provides general instructions and United Way campaign materials to all locations for both the student and the employee drives. Cash collections from students and school faculty and staff, either directly or from fundraising activities specifically conducted for the United Way campaign, must be submitted to the school treasurer. This chapter sets forth the policies and procedures necessary to maintain proper accountability for the cash revenue related to this fundraising campaign.

II. GENERAL POLICY

- A. Revenue for the United Way campaign can be generated through direct solicitations from students and/or district employees or through fundraising activities conducted at school sites.
 - 1. Revenue generated from activities conducted that yield proceeds in order to raise funds for the United Way campaign drive are considered fundraising activities, and therefore must be conducted in accordance with Internal Fund policies and procedures for fundraising activities.
 - a. School-allied organizations can sponsor fundraising activities for this purpose, and subsequently donate the proceeds to the school's United Way campaign.
 - b. Fundraising activities sponsored by school-allied organizations must not involve school employees in the handling of money or merchandise for sale.
 - 2. Revenue generated from direct solicitation of students and/or employees is considered a straight collection and not a "fundraising activity"; therefore, fundraising activity policies and procedures do not apply.

- B. All monetary collections, via cash or checks, must be submitted to the school treasurer for deposit in either the school's Internal Fund checking account or the United Way designated depository bank in accordance with the procedures provided herein below in this chapter.
- C. The donations given by employees through payroll deductions are handled separately by the United Way ambassador for each school site and shall not involve the treasurer or the school's Internal Fund. In elementary schools, where the treasurer may also function as the payroll clerk, the principal should delegate the processing of the United Way payroll deductions to a staff member other than the treasurer.
- D. The school treasurer should not be designated as a United Way ambassador for his/her school site to maintain adequate segregation of duties.
- E. According to School Board Rules, the annual United Way Campaign is the only fundraising drive for a charitable organization or humanitarian cause that is authorized to be conducted through the schools, unless formal authorization is rendered by the Superintendent of Schools via a formal agenda item presented to the School Board.

III. GENERAL PROCEDURES

- A. The cash money collected from students through direct solicitations must be submitted to the school treasurer for deposit in either the school's Internal Fund checking account or the United Way designated depository bank. The treasurer will ascertain that the following procedures are observed:
 - 1. The issuance of individual receipts is not required for these student collections.
 - 2. Money collected in dollar bills, regardless of the denomination, should be summarized in a *Recap of Collections* (FM-1004) form, deposited in the

school's Internal Fund checking account, and recorded in MSAF system under the Trust Program (5004) United Way function (0467).

3. Coins collected from students can be sent directly by the treasurer to the designated United Way depository bank in accordance with policies and procedures issued by the Bureau of Community Services.

- a. Money sent to be deposited in the United Way designated depository **must not** be recorded in the MSAF system.
- b. The school should keep record of the money sent for verification purposes.

- B. The cash money collected from school-site employees through direct solicitations must be submitted to the school treasurer for deposit in either the school's Internal Fund checking account or the United Way designated depository bank. The treasurer will ascertain that the following procedures are observed:

1. *Official Teacher Receipts* (FM-0976) should be issued to school-site employees for cash donations given of \$15.00 or more, with the daily collections summarized in a *Recap of Collections* (FM-1004) form. At the employee's request, receipts may be issued when he/she donated an amount less than \$15.00.
2. Money collected in bills, regardless of the denomination, should be deposited in the school's Internal Fund checking account and recorded in the MSAF system under the Trust Program (5004) United Way function (0467).
3. Coins collected from employees can be sent directly by the treasurer to the designated United Way depository bank in accordance with policies and procedures issued by the Bureau of Community Services.
 - a. Money sent to be deposited in the United Way designated depository **must not** be recorded in the MSAF system.

- b. The school should keep copies of the validated bank deposit slips of the money sent to the United Way designated depository for verification purposes.
- C. The treasurer will record the revenue generated from fundraising activities sponsored by the school in the Internal Fund account for the respective student class or club sponsoring the activity. Upon completion of the activity, the treasurer can effectuate a transfer of the proceeds to the United Way account when such transfer is authorized by the sponsoring class/club and the principal.
- D. If student fundraising activities are conducted by the school in general with no specific student club sponsoring the activity, the treasurer will record the revenue generated from these general activities in the United Way function using separate sub-ledgers for each individual activity.
- E. At the conclusion of the campaign, the treasurer will issue a check for the balance in the United Way function, submit it to the principal for signature, and remit it as instructed by the Bureau of Community Services. This account should be zeroed out no later than December 31 of every calendar year.

I. GENERAL DESCRIPTION

Similar to programs conducted at Adult/Vocational centers, senior high schools often incorporate hands-on activities in a shop/laboratory setting, to enable students to acquire skills related to the program area. Activities conducted should be similar to those found in business and private industry wherein patrons provide projects for students to make or request services to be provided, and pay material and shop fees. Vocational type shops wherein a tangible item is produced are referred to as "Production Shops"; whereas service oriented activities, such as child care services and cosmetology, are referred to as Service Activities.

Acceptance of production/service work in a school/vocational shop must be justified as an educational benefit to the student. Each instructor should use good judgment in the acceptance of production work to ensure that work accepted has instructional value and will be completed in a relatively short period of time. The school administration has the authority to refuse any production/service job. Production work that is considered major in nature shall not be authorized.

II. GENERAL POLICY

- A. Senior high schools that have been authorized to conduct production/service type activities as part of their curriculum, similar in nature to those offered by Adult/Vocational Centers, must use designated program and function classifications, accordingly.
 - 1. Program structures, as needed, must be activated through the Internal Fund Accounting Department.
 - 2. Senior high schools conducting production/service type activities must adhere to the policies and procedures as stipulated in this chapter, as well as any additional applicable provisions stipulated in the Manual of Adult/Vocational Centers.

- B. For Production/Service type activities conducted by senior high schools and/or Adult Vocational Centers, the following policies apply:
1. The nature of the production/service work performed in a school/vocational shop must be justified as an educational benefit to the student.
 2. The school administration has the authority to refuse any production/service job. Production work that is considered major in nature shall not be authorized.
 3. Production/Service work performed shall be restricted to the following criteria:
 - a. Clientele served must be:
 - 1) Students currently enrolled in the vocational program.
 - 2) School Board employees.
 - 3) Selected public customers in areas of cosmetology and referred dental clinic clients.
 - 4) Non-profit organizations whose requests for work are approved by the instructor and the principal. They must submit a request in writing to the school administrator for approval prior to accepting the work. If approved, attach a copy of the letter to the office copy of the appropriate work order and receipt form. Requests of an unusual nature should be referred to the Superintendent of Vocational, Adult, Career, and Community Education.
 - b. At the discretion of the principal, a school may operate more than one vocational/service shop as long as programs are conducted primarily for instructional purposes.
 - c. The type of work to be accepted shall meet the following criteria:

- 1) Projects of educational value related to the instructional program.
 - 2) Equipment for which parts can be readily obtained.
 - 3) Equipment and/or parts must not be under warranty or other restrictions.
 - 4) Work on any item, part, or equipment that is subject to jurisdiction or control of any governmental agency shall be undertaken only by an instructor who is appropriately rated, licensed, or otherwise authorized, and can supervise the work performed by students.
4. The revenue generated from Production Shops/Service Activities shall be used as follows:
- a. To replace parts and supplies used in production for the shop or laboratory that performed the production work;
 - b. To purchase needed materials, supplies, or tools, for the class to be used by the students as part of instruction;
 - c. To purchase snacks and small food items for participants, when schools are operating instructional child care classes; and
 - d. To support activities for students enrolled in these programs (i.e., attending workshops, seminars to enhance the skills students are learning in the classroom). Costs for faculty attending workshops may not be paid from Production/Service activity revenue.
- C. Instructors, students, or other Board employees shall not solicit or accept any gratuity or remuneration of any kind or amount for production shop/service activity work performed.

III. GENERAL PROCEDURES

- A. For all production shops/service programs offered by the school as part of the curriculum, the instructor must review all work requests and determine whether the work can be properly performed in shop, and whether it conforms to the course of instruction and policy limitations.
- B. Authorization for work requested by a non-profit organization, and/or of an unusual nature, must be obtained from the principal.
- C. The form requesting and describing the service to be performed must be completed by the instructor, employee, or student under supervision of the instructor. Production jobs, including instructor and student jobs, must be identified by the work order number while in the shop.
- D. The instructor must sign and date the work order authorizing the work to be performed. The Instructor will assign work to a student or group of students. The assignment should be noted on the shop copy of the work order and receipt form and maintained in the appropriate student folder.
- E. Production shop transactions are to be recorded on one of the following official Work Order and Receipt forms:
 - 1. FM-0484 - - VOCATIONAL PROGRAMS EXCEPT COSMETOLOGY
 - 2. FM-0483 - - COSMETOLOGY/BARBERING
- F. Customer Disclaimer Statement - the customer is required to sign the work order disclaimer statement prior to receiving service.
- G. Schools operating a child care instructional program must comply with the policies and procedures applicable for community school child care programs as set forth in the Community School Procedures manual issued by the Bureau of Community Services.

1. Registration cards, attendance rosters, and other required documentation must be maintained in accordance with community school guidelines. Copies must be retained for audit purposes.
 2. *Official Teacher's Receipts* (FM-0976) and other official receipts/forms, as needed, must be obtained from the treasurer and used to document collections received for services rendered.
- H. Pricing *Work Order and Receipt* (FM-0483, 0484) Forms - Instructor or designee will enter and verify all quantities, unit prices, extensions and additions.
1. If written estimated costs exceed \$50.00, a deposit for at least 50% of the estimated amount must be collected by the school prior to performing work.
 2. Receipt number and amount paid must be noted on the *Work Order and Receipt* (FM-0483, 0484) form.
- I. Parts and supplies shall be furnished by the school with possible exceptions as follows:
1. Customers at aviation school may supply their materials. If they do so, an invoice detailing the materials must be furnished to the school.
 2. Students or customers in upholstery, photography, or print may supply their materials if they submit a copy of the invoice covering such materials to the school.
 3. Students may furnish new or used parts for their jobs if they submit a copy of the invoice for materials. Invoices for materials supplied by customers or students must be attached to the school copy of the appropriate work order and receipt form.

4. When parts cannot be ordered by the school, the principal or his/her designee may allow the customer to furnish the parts.
 - a. The Invoice for such parts must be attached to the production work order and receipt form.
 - b. A 10% shop fee will be charged for all materials furnished by the customer, except for students working on their individual projects.
5. Parts and supplies furnished by the school will be charged to the customer at unit retail price, except as follows:
 - a. Items for jobs of students currently enrolled in shop courses are to be invoiced at school cost.
 - b. Jobs may be invoiced at cost when so authorized by the school principal or his/her designee.
- J. Production Shop Fees - Shop fees for production jobs will be related to the project cost using the following guidelines;
 1. Before tax under \$50.00 minimum fee: \$5.00
 2. Over \$50.00: 10% shop fee on all parts, materials, and supplies whether furnished by school or customer. Exceptions as follows:
 - a. Standard bid flat fee or standardized supply list specifically authorized by Superintendent, Office of Vocational, Adult, Career, and Community Education
 - b. No shop fee for students working on individual projects

- K. Sales Tax - Parts billed to customers are subject to sales tax, as well as any shop fees on the same work order receipt.
1. Tax must be shown on the work order receipt and included in charges, when applicable. Tax is not charged on the shop fee alone unless supplies, parts, and materials are used in the production operation (i.e., oil, fuses, etc.).
 2. Services such as cosmetology, laundry, and dry cleaning are considered professional services; and, therefore, are not subject to sales tax.
 3. Tailoring, altering, repairing, or remodeling clothing services are subject to sales tax.
 4. The school treasurer shall transfer sales tax collected to the Trust Program (5004) Sales Tax (0440) function and prepare the required Sales Tax Return for remittance to the State of Florida Department of Revenue. Any discounts allowed shall be transferred to General Miscellaneous function.
- L. Sublet Repairs - If it becomes necessary for a private company to do a portion of the production job, the customer will be notified and charged 100% of the estimated cost of the sublet repair prior to authorization of sublet work.
1. The Company's charges shall be incorporated in the work order and receipt forms. Cross-reference the invoice number, work order, and receipt number.
 2. A 10% shop fee will be charged for all sublet work.
- M. "No Charge" Invoices - In some cases where no school materials are used, the instructor may waive the minimum shop fee by authorizing "no charge" on the

respective work order and receipt forms. The instructor shall clearly state the reason for a “no charge” on the face of the work order and receipt forms.

IV. GENERAL ACCOUNTING PROCEDURES FOR PRODUCTION SHOP/SERVICE ACTIVITIES

- A. The *Work Order and Receipt* (FM-0483, 0484) forms will be obtained by the school treasurer from Stores and Distribution following normal procedures.
 - 1. The secretary/treasurer in the school or adult center is responsible for control of all forms.
 - 2. The secretary/treasurer in the school or adult center will be responsible for maintaining a log of forms issued to teachers by name and number series, and the numerical sequence file of all completed forms.
- B. The secretary/treasurer in the school or adult center is responsible for recording collections for work performed in the production shops.
- C. When authorized work is complete and payment due, first and second copies of the work order and receipt forms will be submitted to the school employee (usually school secretary/treasurer) designated to collect production monies. The third copy will remain in the shop. The item repaired shall not be released to the customer until the customer presents a paid receipt to the appropriate school person in charge.
- D. When the customer makes payment, the secretary/treasurer must:
 - 1. Verify the mathematical accuracy of the work order and receipt forms.
 - 2. Stamp both copies of the work order and receipt forms “PAID,” and record the date and receipt number on both copies.

3. Give the original (white) copy of the Work Order and Receipt form to the customer.
4. Prepare a *Recap of Collections* (FM-1004) form (in duplicate) listing the Work Order number, parts/labor charges, and sales tax.
5. Enter the receipt into the appropriate Production Shop function in the MSAF system. Sign and attach one (1) copy of the computer-generated Internal Fund receipt to the *Recap of Collections* (FM-1004) form, and forward the packet to shop instructor.

E. Collection at shop by the instructor or student cashier:

1. Cash collections should not be handled by the shop instructor or student cashier, except in unusual cases where the function is an integral part of the training program, or where the physical location makes office payments impractical (i.e., cosmetology, salon, or food services). Collection procedures are as follows:
 - a. Prepare a *Recap of Collections* (FM-1004) form.
 - b. Attach the second copy of all *Work Order and Receipt* (FM-0483, 0484) forms to the original *Recap of Collections* (FM-1004) form.
 - c. List all *Work Order and Receipt* (FM-0483, 0484) forms by number on the *Recap of Collections* (FM-1004) form and indicate the total amount.
 - d. The total should equal the cash being deposited. If not, indicate the amount over or short.
 - e. Turn in the *Recap of Collections* (FM-1004) form and monies to the secretary/treasurer, who will provide an MSAF computer-generated receipt for the collections.
 - f. All collections must be deposited with the designated school employee, usually the treasurer, no later than end of school day.

2. The shop copy of the *Recap of Collections* (FM-1004) form and the computer-generated MSAF receipt will be filed in the shop with the third copy of Work Order form.
3. The second copy of “No Charge” and all three copies of “voided” *Work Order and Receipt* (FM-0483, 0484) forms must also be routed to the secretary/treasurer for complete accounting of numerical series issued to teachers.
4. The Item(s) repaired shall not be released to the customer until customer presents a paid receipt to the appropriate school person in charge

I. GENERAL DESCRIPTION

All bank accounts maintained by each school must be properly monitored and reconciled on a monthly basis. The school treasurer is responsible for preparing the bank reconciliations, as well as the Fund-9 expenditures reconciliation; while the principal must review and sign these reconciliations evidencing his/her approval. The bank reconciliation, along with the Fund-9 reconciliation, for each month must be submitted to the Internal Fund Accounting Section by the 20th day of the next month following the close of the prior one (*i.e., the August bank reconciliation is due on September 20.*)

The fiscal year for Miami-Dade County Public Schools ends on June 30. During May of every fiscal year, the Internal Fund Accounting Section issues a memorandum to all schools with closing instructions and deadline dates. As part of the district's fiscal year-end closing process, the Internal Fund accounts for all schools are reconciled centrally by the Internal Fund Accounting Section; and this financial information is included in the district's Annual Financial Report. Consequently, it is imperative that all schools/centers submit the June 30 Bank Reconciliation and other required reports in accordance with the established deadlines as stipulated in the closing procedures memorandum.

This chapter provides the overall guidelines for preparing the monthly bank reconciliation as well as information on the fiscal year end closing process. Any questions should be directed to the school's Business Manager in the Internal Fund Accounting Section.

II. GENERAL POLICY

A. The school principal is responsible for reviewing all bank reconciliations and financial reports prepared by the treasurer and submitted to the Internal Fund Accounting Section on a monthly basis, including the final fiscal year-end reports.

1. The principal must ensure all monthly and fiscal year end financial reports are properly completed and timely submitted to the Internal Fund Accounting Section by the prescribed deadlines.

2. Provisions shall be made to make sure a school site administrator is available to review and sign all reports, as required, in order to meet deadlines.
 3. The school treasurer is responsible for preparing the bank reconciliation and other required fiscal year end financial reports; nevertheless, a designated back-up person should be trained and available in the event the treasurer is unable to close for the fiscal year.
- B. Every fiscal year, a schedule of monthly closing dates for the MSAF system is made available to all schools. The MSAF system's closing date for the fiscal year is generally the last Friday of June; therefore, it is treasurer's responsibility to post all financial transactions for the fiscal year by 4:30 pm on that day.
- C. A running checkbook balance, reflected on the checkbook stubs, must be maintained by the treasurer at least on a monthly basis. The principal is responsible for monitoring that this running checkbook balance is maintained to avoid overdrawing the available balance in the checking account.
- D. Copies of MSAF reports and screens required to reconcile the checking account must be maintained for audit purposes. Upon the close of each month, all financial records must be filed in an organized, sequential manner to be retained for audit purposes.
- E. It is the treasurer's responsibility to access and print out a copy of the current fiscal year's closing instructions memorandum issued by the Internal Fund Accounting Section, as the deadline dates fluctuate from year to year, and proceed accordingly. When the fiscal year-end closing procedures are completed and the financial report for June 30 is submitted, all Internal Fund records for the entire fiscal year must be organized and packed away in a secure area for audit purposes.

III. GENERAL PROCEDURES

- A. As the first step on the Monday morning following the MSAF closing day for the prior month (usually the last Friday of the month), the treasurer must print out the following MSAF reports, using the Current Action Inquiry MSAF screen to access them: (Print at your respective work location).
1. Selection 05 - Available Funds Balance for Program 5009 Function 0901
 2. Selection 06 - Available Funds by Object
 3. Selection 07- Internal Funds Reports (enter)
 - a. Print Selection: 02, Receipt/Check Log
 - b. Print Selection: 03, Monthly Financial Report
 - c. Print Selection: 05, Monthly Operating Statement
 - d. Print Selection: 09, YTD Transaction Program 5009 Function 0901
- B. Once printed, the treasurer shall review these reports for propriety of the balances reflected.
1. Monthly Financial Report – Internal Funds
 2. Receipt Log/Check Log Report
 3. Open Purchase Order Log
 4. Verify the Receipt figures on the Monthly Financial Report against the total amounts of the Receipt Log. If the figures do not agree, check the transactions.
 5. Verify the Disbursement figures on the Monthly Financial Report against the total amounts of the Check Log. If the figures do not agree, check the transactions.
- C. The following procedures for the preparation of the bank reconciliation are provided as a guide and should be followed accordingly.

1. After reviewing the MSAF reports and receiving the bank statement, the treasurer can begin preparing the bank reconciliation using the official *Bank Reconciliation* (FM-5208) form. To prepare the bank reconciliation, the treasurer will need the following:
 - a. Bank Statement (include cancelled checks and voided checks)
 - b. Receipt/Check Log
 - c. Prior month's bank reconciliation (the one prepared last month)
 - d. NSF Check Log
 - e. Balanced Check Book (daily balance is recommended)
2. Starting from the Bank Statement Balance:
 - a. Deduct (-) the deposits not posted to the MSAF computer system as of closing date; these deposits must appear, usually first, on the next month's Receipt Log Report.
 - b. Add (+) the checks not posted to the MSAF computer system as of closing date; these checks must appear on the next month's Check Log Report.
 - c. Add (+) the deposits in transit (attach copy of validated deposit slips).

Deposits in Transit are those that were sent to the bank, posted to the MSAF computer system, but were not credited by the bank by the statement's closing date for that month.
 - d. Add (+) NSF checks, Bank Charges, and Shortages figures and deduct (-) bank credits, overage amounts, and bank interest earned. Make sure to update the system by posting all adjustments and charges, including the interest earned, as reflected on the bank statement.
 - e. List out all outstanding checks on page 2 of the *Bank Reconciliation* (FM-5208) form and deduct (-) the total sum of outstanding checks reflected on page 2. Outstanding Checks are posted to the MSAF computer system, but are not cashed by the bank as of closing bank statement date.

3. Checkbook balance (Sum of 1 thru 5) total amount must agree with the cash amount reflected on the Available Funds-Object 06 screen print out.
 4. Savings/Investments figures must agree with the total investments showed on Available Funds-Object Report.
 5. Total Cash (Sum of 6 & 7). This figure must agree with the total ending cash balance reflected on the monthly totals of the Monthly Financial Report.
- D. Prepare the Fund-9 reconciliation in accordance with the procedures set forth in **Section III, Chapter 9 – Instructional Materials (Fund 9) Program** in this manual.
- E. The closing procedures, including deadlines and mailing instructions, are issued via memorandum by the Internal Fund Accounting Section. This memorandum is made available to all schools during the month of May, and the instructions provided must be followed accordingly.
- F. The fiscal year-end June 30 bank reconciliation will be prepared by the treasurer in the same manner as every other month closing. Other required reports must be prepared in accordance with the policies and procedures and submitted along with the closing package.
1. All financial transactions for the fiscal year must be posted to the MSAF Internal Funds Accounting System by the last Friday of June, or alternate date if specified in the closing procedures annual memorandum.
 2. Towards the end of every fiscal year, the Closing Procedures workshop is presented by the Internal Fund Accounting Section to assist treasurers and school site administrators in the fiscal year-end closing process. The school's Business Manager must be contacted to enroll for this workshop, as needed.

- G. If any questions arise or assistance is needed in preparing the monthly bank reconciliations and fiscal year end closing reports, schools can contact their respective Business Manager in the Internal Fund Accounting Section.

I. GENERAL GUIDELINES FOR RETENTION AND DISPOSAL OF RECORDS

- A. All financial records associated with Internal Fund activities must be safeguarded and retained for audit purposes.
 - 1. Until the financial records for a particular fiscal year are audited, they must be maintained in the school in a secure area. Additionally, it is generally recommended that preceding year's audited records also be retained in the event research has to be conducted into the prior year.
 - 2. At the request of the auditors, records may be retrieved or disposed of accordingly.
- B. The Records Management website at <http://oit.dadeschools.net/recforms/> can be accessed for information regarding the district's policy and procedures for record retention and transferring records to the district's Record Center.
- C. Storage boxes for transferring records to the district's Records Center may be obtained by completing a *Storage Box Order Form* (FM-1695). The storage boxes provided must only be used to transfer records to the district's Records Center and not simply for on-site storage of records.

The following directory of official forms associated with Internal Fund accounting activities is provided as a reference guide and is linked to the district's Forms and Records website. The respective form may be accessed by clicking on the FM #. Forms not found in this directory may be accessed from the district's Forms and Records website accordingly.

BANK RECONCILIATION

FM-6216	COVER SHEET MFR
FM-5208	BANK RECONCILIATION

FUND 9

FM-2498	FUND-9 RECONCILIATION
FM-5993	FUND-9 REFUND DISTRICT BUDGET
FM-5426	FUND-9 OVERCLAIMED EXPENDITURES
FM-5363	PURCHASE REQUISITION WORKSHEET FUND-9

STUDENT FUNDRAISING ACTIVITIES

FM-5656	FUNDRAISING COMMUNITY SALES
FM-1018	FUNDRAISING APPLICATION
FM-0996	FUNDRAISING STUDENT ACTIVITY OPERATION REPORT
FM-0995	DISTRIBUTION SHEET
FM-1012	PURCHASE ORDER
FM-0993	REFUND SHEET
FM-2918	CERTIFICATE OF DISPOSAL
FM-0997	CERTIFICATE OF LOSS REPORT
FM-6672	FUND RAISING ACTIVITY LOG
FM-6679	COMPLIMENTARY ITEMS – RECIPIENT(S) LIST
FM-0998	BID FOR STUDENT PHOTOGRAPH PACKAGES

SCHOOL ALLIED ORGANIZATIONS - FUNDRAISING ACTIVITIES

FM-6570	SCHOOL-ALLIED ORGANIZATION FUNDRAISING ACTIVITY APPLICATION
FM-6571	(Community Sales) SCHOOL-ALLIED ORGANIZATION FUNDRAISING ACTIVITY APPLICATION

STUDENT PICTURE ACTIVITIES

FM-0998	BID FOR STUDENT PHOTOGRAPH PACKAGES (Also used when soliciting Memory Books and Personality Pictures bids)
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TRAVEL

FM-0148	IN-COUNTY TRAVEL REIMURSEMENT
FM-1104	TRAVEL EXPENSE REIMBURSEMENT FACULTY
FM-0994	TRAVEL EXPENSE BY FACULTY & STUDENT

YEARBOOK

FM-1020	RECORD OF NEWSPAPER ADVERTISING SOLD
FM-1023	STANDARD BID FORM – PRINTING OF YEARBOOKS
FM-1024	YEARBOOK BID TABULATION
FM-1025	COMMITTEE APPRAISAL PRINTING CONTRACT
FM-1026	PROPOSAL FOR PHOTOGRAPHIC SERVICES
FM-1027	COMMITTEE APPRAISAL – PHOTOGRAPHY CONTRACT
FM-1028	RECORD OF YEARBOOK ADVERTISING SOLD
FM-1029	LOG OF YEARBOOK DEPOSITS
FM-1031	DISTRIBUTION REPORT
FM-1030	MONTHLY OPERATING REPORT
FM-6679	COMPLIMENTARY ITEMS – RECIPIENT(S) LIST

MISCELLANEOUS

FM-0992	CHECK REQUISITION/JV TRANSFER
FM-2452	CONTRACT SERVICES AGREEMENT
FM-5684	JOURNAL VOUCHER (JV) POSTING LOG
FM-5397	NOTICE OF DISCREPANCIES OR INCOMPLETE RECORDS
FM-5536	NOTICE OF RETURNED CHECKS
FM-5537	NOTICE OF UNCLAIMED / STALE CHECKS
FM-1012	PURCHASE ORDER
FM-1004	RECAP OF COLLECTION
FM-2741	REQUEST TO OPEN OR REPLACE BANK AUTHORIZATION
FM-5822	OUTSTANDING LIABILITIES REPORT
FM-6689	DEPOSIT BREAKDOWN BY DENOMINATION

PRE-NUMBERED SERIALIZED FORMS

FM-0990	SERIALIZED FORMS & TICKET DISTRIBUTION LOG
FM-1007	TALLY OF MATERIAL TICKET SALES
FM-2396	SPECIAL FEES & CHARGES SCHOOL REQUEST
FM-3564	PRE-NUMBERED FORMS INVENTORY

RECORD RETENTION FORMS

FM-1223	RECORDS TRANSFER REQUEST
FM-1695	STORAGE BOX ORDER FORM

Account Code Listing by Area – a report produced by O.I.T. that lists all of the funding structures numerically by program for both budgeted and internal funds for an individual location.

Accounts Payable – a record of unpaid obligations.

Account Structure – (same as Funding Structure) five four-digit numbers designated as follows,

####	####	####	####	####
Fund	Object	Location	Program	Function

and that specify if the transaction is a receipt or disbursement, what it is for, and for which account.

Account Structure Chart – contains a breakdown of the accounting structure with lists of objects and programs used for internal funds accounting.

Adult Vocational Receipt Card – a pre-numbered form used by selected adult centers for GED testing fees and educational visa students.

Agreement Form for Contracted Services (FM-2452) – standardized contract forms and routing memorandums to be used in processing contracted services.

Application for Fund Raising Activity (FM-1018) – a form used to request permission to conduct a fundraising activity.

Athletic Fund – established to account for all receipts, transfers and disbursements involving any sport activities.

Audit – the examination of documents, records, reports, system of internal control, accounting and financial procedures, and other evidence to determine the propriety and accuracy of the internal funds financial transactions; to determine whether all financial transactions have been properly recorded; and to ascertain the accountability of public officials who handle and are responsible for the internal funds resources of the School Board.

Balance Sheet – report of financial position at a specified date.

Balance Sheet Accounts – used for cash, money market accounts, accounts payable, assets, liabilities and fund balance.

1111 - Cash	2120 - Accounts Payable
1118 - Cash Credit Card	2161 - Due to Budgetary Fund
1160 - Investments	3710 - Fund Balance
1170 - Interest Receivable	3720 - Reserve for Encumbrance
1180 - Receivable (Tuition)	

Bank Reconciliation – a form used to agree the balance per bank with the balance per MSAF.

Bank Resolution – a School Board approved document in compliance with Florida Statutes which permits a school to open and maintain necessary bank accounts.

Bid for Student Photograph Packages (FM-0998) – formal bid used to secure vendor for student photographs.

BPI – Board of Public Instruction

Calendar Year – January 1 through December 31.

Cash Basis of Accounting – means that revenue and transfers-in are recorded in the accounts when cash is received. Expenses and transfers-out are recorded when cash is disbursed.

Centralized Fee Receipt (FM-1000, S&D 878-5333) – a pre-numbered form used to record student fees.

Certificate of Disposal (FM-2918) – a form required for documenting the final disposal of fund raising merchandise not saleable.

Certificate of Loss (FM-0997) – a form required for documenting and explaining unsold/unused merchandise that was not returned, and identifying the responsible person.

Change Fund – is created by issuing a check to a designated person in a limited amount, in order to make change during financial transactions for events or activities requiring change, such as in the school store or at evening registration.

Check – a written order on an authorized bank to pay on demand a specified sum of money to a named person or company. See pre-numbered check.

Check Log – report produced by O.I.T. of all checks inputted before the monthly closing.

Check Requisition (FM-0992, S&D 878-5023) – an authorization form used to request payment which requires adequate documentation and approval. Same as Check Voucher.

CICS – Customer Information Control System.

Classes/Clubs Funds – established to account for all receipts, transfers and disbursements involving the various student interest groups, subject areas, student council and similar activities.

Community Education Registration Card (FM-2659) – used by community schools to record payments for classes.

Concessions – the temporary operation of a small business for selling refreshments at athletic or special events.

Data Field – a designated area where characters may be typed or information is displayed on a computer screen.

Deficit – the excess of expenditures over revenues during an accounting period.

Disbursement – a payment made in cash or by check; only items from petty cash funds may be paid in cash.

Dormant/inactive accounts – accounts in which no transactions have been recorded for at least two consecutive fiscal years.

Entry – the act of recording a transaction in the accounting system.

Expense – incurrence of a monetary obligation resulting from the purchase and receipt of a good or service.

Expenditure – the act of expending funds for goods and services received.

Fees and Material Tickets Fund – established to account for all receipts and transfers involving the required collection of such fees.

Financial Status Report – a monthly report produced by O.I.T. that displays available account balances.

Fiscal Year – July 1 through June 31 marks the beginning and end of the accounting cycle.

Function – a 4-digit number in an account structure that indicates which specific group or account is receiving or disbursing money.

Fund – for Internal Funds accounts the fund is always 0800.

Fund 9 – see Instructional Materials and Educational Support Fund

Funding Structure – see Account Structure

General Fund – established to account for all receipts, transfers and disbursements involving activities that are not accounted for in another fund and that are general in nature.

General Ledger -- the official report that contains all cumulative receipts and disbursements by account.

Honorarium – an honorary payment or reward in recognition of gratuitous or professional services on which propriety forbids price to be set.

Host School – the school designated as the home school for an athletic event or activity.

Individual Funds – set up to define specific areas of responsibility as follows:

5001 - Athletics	5008 - General
5002 - Music	5009 - Instructional Materials
5003 - Classes and Clubs	5010 - Adult Education
5004 - Trust	5011 - Community Schools
5005 - Property Deposits	5012 - Agriculture
5006 - School Store	5013 - Food Service
5007 - Instructional Aids and Fees	5014 - Production Shops

Instructional Materials and Educational Support Fund (Fund 9) – established to account for all receipts and disbursements involving the use of budgeted tax funds which are authorized to be advanced to a school's internal account.

Internal Funds – monies collected and expended within a school that are used for financing the normal program of school activities not otherwise financed. (SBE Section 6A-1.85 in part).

Internal Funds Chart of Accounts – a report produced by O.I.T. that lists all of the programs, functions and sub-ledgers at an individual location.

Internal Funds Purchase Order (FM-1012, S&D 878-4990) – a form used to request a purchase order number for payment of goods and/or services.

Investments – temporarily idle funds placed in an approved interest-bearing account until the funds are required to pay bills.

Invoice -- bill presented to school by vendor for payment. Invoices of \$300 or more must display purchase order number issued by school.

Journal Voucher (JV) – used to document transfer of funds, bank activity, account corrections, and balance sheet entries. Uses the same form as a Check Requisition.

Inventory and Operating Statement -- the official form for use in determining cost of goods used and for recording actual items on hand at the end of a fiscal period.

Liability – unpaid obligation as recorded in Accounts Payable in the Internal Funds Accounting System.

Location – a four-digit number in an account structure that identifies a specific work location.

Memory Book – the official school compilation of class group pictures, a few candid pictures of students, faculty photographs and selected information comprising school history for a specific year; considered a fund raising activity and subject to sales tax. No advertising or dedication ads may be sold or incorporated in this book.

Monthly Financial Report – a status report by Fund for the month as well as the year-to-date balance of receipts and disbursements.

Monthly Transaction Register – a monthly report produced by O.I.T. that displays the year-to-date account activity.

MSAF – Management Science of America Finance. The mainframe computer system used for Budget, Internal Funds and Purchasing.

Music Program – established to account for all receipts, transfers and disbursements involving any music activities.

Notice of Unclaimed/Stale Checks (FM-5537) – form used to contact payees who have not cashed checks after six months.

NOW Account – interest bearing checking account with specific provisions.

NSF – “not sufficient funds” in a specific bank account to cover the payment of checks written from that account.

Numerical Sequence – the listing of all numbers in ascending, sequential order and accounting for all numbers.

Object – a 4-digit number in an account structure that specifies whether money is a revenue, expense or balance sheet item and what type of activity it is for.

Official Teacher’s Receipt Book (FM-0976, S&D 878-5317) – book of 100 pre-numbered 3-part receipts used to receipt money

O.I.T. – Office of Information Technology currently renamed as Information Technology Services (ITS).

Petty Cash – a cash advance for handling minor disbursements; a fixed amount of money is set aside for this purpose and requires proper voucher receipts.

Pre-numbered Check – the official form bearing the individual school name and bank account number on which payment is issued. The check is only negotiable when it bears two authorized signatures.

Procurement Credit Card Program Purchase Authorization (FM-5707) – form used to purchase goods and/or services with the procurement credit card.

Program – a 4-digit number in an account structure that designates the general classification of accounts that a specific group or account belongs to.

Property Deposits Fund – established to account for all receipts, transfers and disbursements involving fees for use of rented property.

Purchase Order – records liabilities in the Internal Funds or Budgeted Funds Accounting System. See Internal Funds Purchase Order.

Recap of Collections Form (FM-1004, S&D 878-5058) – used to summarize collections for a specific purpose and specific time period, as deposits are made daily.

Receipt – an official pre-numbered form used for cash collections. Also refers to revenues.

Receipt Log – report produced by O.I.T. of all receipts inputted before the monthly closing.

Refund Sheet (FM-0993) – the official form used to document necessary refunds.

Region Office Approval for Fund Raising Activity (FM-5656) – a form used to request region office authorization for school fundraisers where collections/sales will take place outside of school grounds.

Requisition for Special School Bus Transportation (FM-1596) – form used to request field trip transportation by Miami-Dade County Public Schools Department of Transportation.

Revenue – money coming into the school.

Reversing Entry – the act of reversing a transaction in the accounting system to negate an original entry.

S&D – Stores and Distribution; 305-995-3000; mail code 9181.

SBAB – School Board Administration Building; 305-995-1000; mail code 9999.

School Store Fund – established to account for all receipts, transfers and disbursements involving purchase and resale of merchandise to facilitate acquisition of necessary supplies.

Single Event – a one-time occurrence rather than a repetitive daily, weekly, or monthly activity.

Stale Dated Check – any disbursed check that has not been cashed within 6 months of being written. After 6 months, the amount of the check is then transferred from originating account to Stale Dated Account. Two written attempts to reach payee must be on file. See Notice of Unclaimed/Stale Checks.

Student Activity Operating Report (FM-0996, S&D 878-5104) – a form used to control issuance of tickets and merchandise, to provide for accountability of all items, and to establish profit or loss in each fundraising activity.

Student/Volunteer Receipt (FM-1002, S&D 878-5325) – a pre-numbered form used by authorized students and/or volunteers to receipt certain collections arising from club fundraising activities.

Sub-Ledger – a three-digit number in an account structure identifying what is being sold in a fundraising activity.

Summary of Deposit – a report used to summarize an individual deposit on a specific date by receipt numbers, description and amounts.

Transfer – an inter-fund or inter-account transaction

Trust Fund -- used to account for monies held by the school as a trustee for the various clubs, activities, and the United Way.

Unit – a measure of items purchased (i.e., each, box, set, dozen, gross).

Vendor – a person or company from whom a work location purchases items.

Vendor Receipt -- a pre-numbered form provided by the vendor for use in receipting a specific item on a high-volume basis, such as school pictures and cap and gown.

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The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

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