

MANUAL OF INTERNAL FUND ACCOUNTING



OFFICE OF THE CONTROLLER



August 2017

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Dr. Lawrence S. Feldman, Chair

Dr. Marta Pérez, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

Dr. Steve Gallon III

Ms. Perla Tabares Hantman

Dr. Martin Karp

Ms. Lubby Navarro

Ms. Mari Tere Rojas

Mr. Bryce Febres, Student Advisor

Mr. Alberto M. Carvalho

Superintendent of Schools

Mr. Ron Y. Steiger

Chief Financial Officer, Financial Services

Ms. Connie Pou, Controller



MANUAL OF INTERNAL FUND ACCOUNTING

TABLE OF CONTENTS

Section I: INTRODUCTION

Chapter 1. Codification of Accounting Transactions 1-1

Section II: GENERAL ACCOUNTING POLICIES AND PROCEDURES

Chapter 1. Depositories/Investment of Funds.....1-1

 2. Collection of Money 2-1

 3. Deposit Procedures 3-1

 4. Internal Fund Purchases..... 4-1

 5. Expenditures/Disbursements 5-1

 6. Expenditures Requiring Special Procedures 6-1

 7. Transfers and Adjusting Entries..... 7-1

 8. Prenumbered Inventory 8-1

Section III: PROGRAM SPECIFIC POLICIES AND PROCEDURES

Chapter 1. Athletics Program 1-1

 2. Music Program 2-1

 3. Classes and Clubs Program 3-1

 4. Trust Program..... 4-1

 5. Property Fund Program 5-1

 6. School Store Program 6-1

 7. Instructional Aids and Fees Program..... 7-1

 8. General Program 8-1

 9. Instructional Materials (Fund 9) Program..... 9-1

 10. Adult Education Programs 10-1

 - Food Service Program

 - Production/Service Programs

 - Dental Program

 - Agriculture Program

 11. Community School Program..... 11-1

Section IV: ACTIVITY SPECIFIC POLICIES AND PROCEDURES

Chapter 1. Field Trips 1-1
2. Fundraising Activities 2-1
3. Book Fair 3-1
4. Student Picture Activities 4-1
5. Memory Books 5-1
6. Yearbooks 6-1
7. Graduation/Senior Class Activities 7-1
8. School Newspaper 8-1
9. Sales Tax 9-1
10. Travel 10-1
11. Vending Machines 11-1
12. PTA/Booster Club Activities 12-1
13. Gifts, Incentives, Donations and Solicitations 13-1
14. United Way Campaign Activities 14-1
15. Production Shops and Service Activities 15-1

Section V: CLOSING PROCEDURES

Chapter 1. Monthly and Fiscal Year-End Closing Procedures 1-1
2. Retention and Disposal of Records 2-1

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 revenues generated from student activities at the school site level. Revenues 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 revenues are unrelated to tax-dollar monies.

The State of Florida Department of Education has defined and established the responsibility for a school district's Internal Fund through the Board of Education Rule ***Chapter 6A-1.085, Basic Principles of Internal Fund Accounting and Rule 6A-1.087 School Board Responsible for Internal Funds***. 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 revenues generated from Internal Fund activities.

In compliance with these provisions, Board Policy 6610 – *Internal Accounts* refers 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 Policies. 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, memoranda 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, as needed, to incorporate the new or revised policies and procedures that may have resulted from these communications or from changes to School Board Policies.

OVERVIEW OF THIS MANUAL

The content of this manual is 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. Weblinks, 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 Policies 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.

SECTION II – GENERAL ACCOUNTING POLICIES AND 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 AND 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 AND 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 DIRECTORY, 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 at 305-995-2001, School Board Administration Building (SBAB) Room 664.

I. GENERAL OVERVIEW OF INTERNAL FUND ACCOUNTING STRUCTURES

Internal Fund accounting 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	50010000
Music Program	50020000
Classes and Clubs Program	50030000
Trust Program	50040000
Property Fund Program	50050000
School Store Program	50060000
Instructional Fees Program	50070000
General Program	50080000
Instructional Materials and Educational Support (Fund 9) Program	50090000
Adult Education Program	50100000

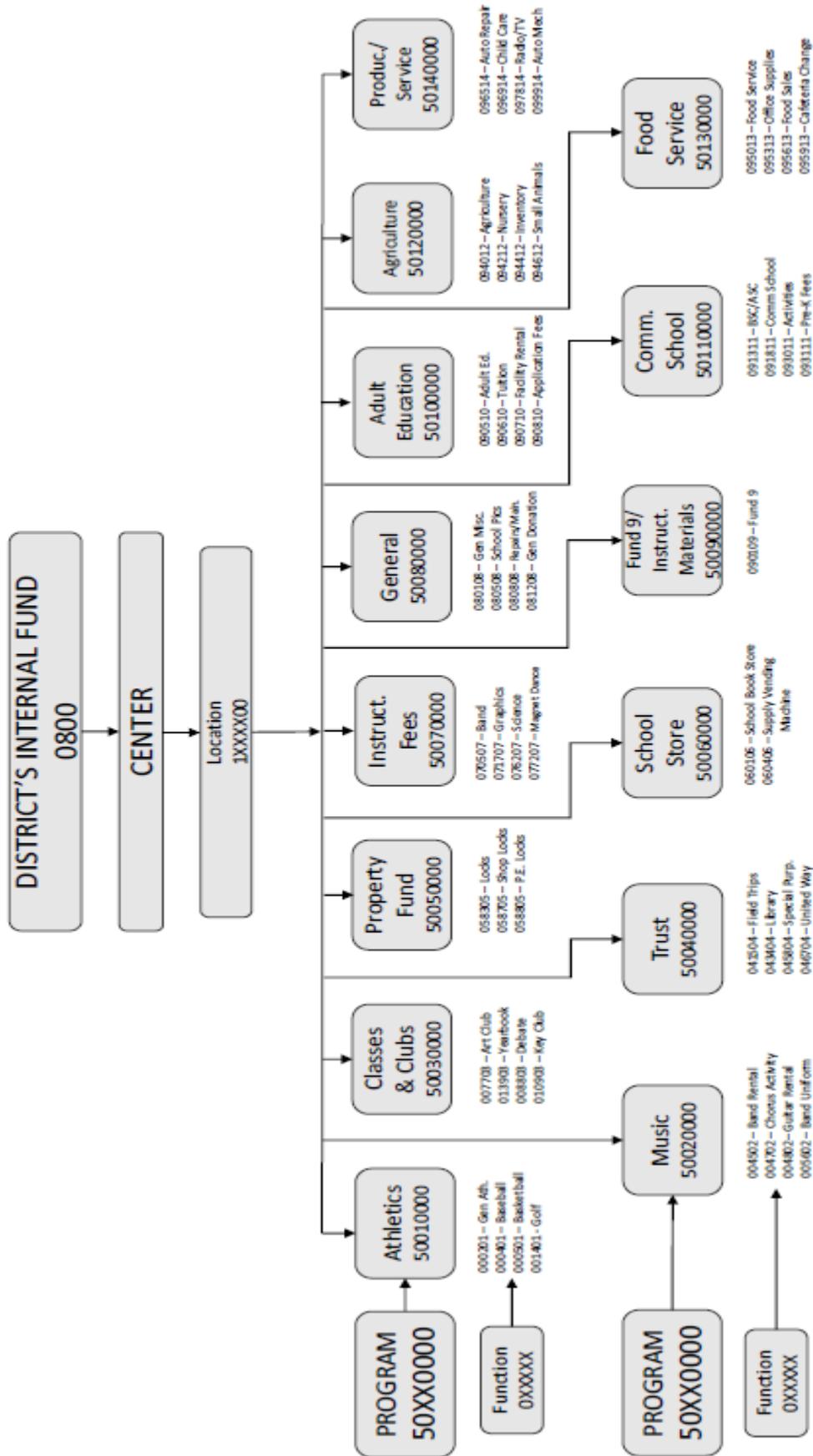
	Program #
Community Schools Program	50110000
Agriculture Program	50120000
Food Service Program	50130000
Production/Service Programs	50140000
Dental Program	50150000

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	44930000	Out of County Travel	53310000
Dues and Fees	44290000	Field Trips	53320000
Restricted Revenue	44450000	Other Purchased Serv.	53900000
Other (Interest)	44900000	Supplies	55100000
		Items for Re-sale	55950000
		Equipment	56400000
		Miscellaneous	57900000

All financial transactions must be recorded using the proper structures in accordance with Internal Fund policy set forth in this manual.



Note: The Functions reflected above under each Program are for sample purposes only. They do not necessarily constitute all available Functions within a Program.

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 must invest excess funds in the M-DCPS Money Market Pool (MMP).

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

II. GENERAL POLICY

Depositories ("Banks") for school funds (checking) 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 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 (\$250,000.00).
- D. Excess cash in the operational checking account must be invested in the M-DCPS Money Market Pool, where the funds may yield the maximum interest.
- E. Monies must be deposited in the checking account, and all disbursements of funds must be made by checks or Treasury Transmittals (when applicable) drawn on this account. Withdrawals from any accounts in "cash" are prohibited.

- F. Disbursements require two manual signatures. Two administrative and two clerical signatures must be on record on the bank account signature card. Each check must be signed by two persons listed on the bank account signature card. Signatures can be either two administrators or one administrator and one clerical.
- 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 OR M-DCPS MONEY MARKET POOL (MMP) ACCOUNT
 - 1. To open a checking account, 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 from the District's budgeted ("02") discretionary funds.
 - a. This advance will be deposited in the bank to open the checking account.
 - b. The treasurer will record this advance in the Internal Fund Program (50090000) Function (090109) Fund 9 – Instructional Materials and Supplies.
4. To join the M-DCPS Money Market Pool the proper forms must be obtained from the Office of Treasury Management. Once completed, the forms must be returned to Treasury Management.
 - a. Once confirmation is received from Treasury Management that the forms have been accepted, the treasurer must complete a Money Market Transfer in the eSAS system. (Refer to **Money Market Transfer** tutorial on eSAS Support Page). Upon completion of the Money Market Transfer entry in eSAS, treasurer will print the *Bank Transfer Posting Journal* and maintain this documentation with other transfer paperwork.
 - b. **Note:** New schools whose only source of initial revenue is typically the Fund-9 advance from budgeted "02" discretionary funds may not utilize this revenue to join the M-DCPS Money Market Pool. New schools must wait until other revenue is generated from Internal Fund activities to join the M-DCPS Money Market Pool.
5. Interest must be posted at the time of the Monthly eSAS Bank Reconciliation. Interest earned on checking account will be reflected on the bank statement. Interest earned through the M-DCPS Money Market Pool (MMP) will be reported monthly to the school by the Office of Treasury Management.

6. All bank statements and M-DCPS Money Market Pool (MMP) statements must be retained for audit purposes. Any discrepancies noted are to be reported immediately to the Office of Treasury management and documentation kept on file for audit purposes.

B. TRANSFERRING FUNDS BETWEEN CHECKING AND M-DCPS MONEY MARKET POOL ACCOUNTS

All transfers of funds between checking and M-DCPS Money Market Pool accounts must be authorized, in writing, by the school principal.

1. To transfer funds to/from Checking from/to the M-DCPS Money Market Pool:
 - a. Complete and submit *Schools Money Market Pool Transfer Request* (FM-7593) to the Office of Treasury Management to request a transfer.
 - b. Once Treasury Management confirms that the transaction is finalized, school treasurer will post a Money Market Transfer in eSAS. (Refer to **Money Market Transfer** tutorial on eSAS Support Page.)

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 school shall adhere to the following procedures:

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. 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 request a cashier's 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 above.
 - a. The cashier's check issued will be deposited into the new checking account. This initial deposit will not be posted into the system. The cashier's check does not need to be posted in eSAS as it is solely a transaction to transfer money within the same eSAS checking account.
 - 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 Form Inventory Report* (FM-3964) until audited, at which time the items may be disposed of as instructed by the auditors.
 - b. 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 Report* (FM-3964).
4. If the school is going to open a new account at the same bank, a transfer of funds to the new bank account may be effectuated instead of issuing a cashier's 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 does not require posting to the system as it is a transfer within the same eSAS checking account.
 - 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. A single monthly bank reconciliation must be prepared for both checking accounts until the old one is formally closed. Both statement ending

balances will be combined into one total balance to complete the reconciliation. For audit purposes, 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 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 any remaining balance in the account.
 - a. The treasurer will deposit this cashier's check into the new checking account.
 - b. This deposit will not be posted into the system. The deposit does not need to be posted as it is solely a transaction to transfer money within the same eSAS checking account.
 - c. The withdrawal (cashier's check) and the deposit of the cashier's check will balance out to \$0.00 when reconciling at month-end.

I. GENERAL INFORMATION

The school principal is ultimately responsible for monitoring and administering the revenues 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/designee 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, all money handled by or coming into direct custody of a school employee must be documented in a *Recap of Collections* form (FM-1004) and submitted to the school treasurer for deposit. (**Exception:** Adult/Vocational Centers may use an *eSAS Drawer Reconciliation Report* or a *FOCUS Cash Out Report* in place of a *Recap of Collections* form when applicable.)
- B. A tally of original student signatures on the *Recap of Collections* form (FM-1004), when student is of sufficient age, is permitted documentation for individual collections of less than \$15.00 (i.e. field trips, extra-curricular activity dues, etc.).
- C. In addition to a *Recap of Collections* form (FM-1004), various activities, including field trip 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:
 - Official pre-numbered Official Teacher's Receipt Book (FM-0976)
 - Official pre-numbered Student/Volunteer Receipt (FM-1002)
 - Official pre-numbered Non-resident Tuition Receipt
 - Official pre-numbered Centralized Fee Receipt (FM-1000)
 - Official pre-numbered Yearbook Receipt (FM-1001)
 - Online School Payments (OSP) computer generated receipt

- D. The following activities must be supported by Official Teacher's Receipt Book (FM-0976) receipts:
- 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, Official Teacher's Receipt Book (FM-0976) receipts must be used as long as a separate receipt book is assigned for each subject area.
 - c. Lost and damaged textbooks and lost and damaged library books.
 - d. Homeroom collections for United Way that may be summarized in a *Recap of Collections* form (FM-1004) without requiring tally of student names or student signatures.
- E. Separate receipt books, as needed, must be assigned for different activities.
- F. 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.

- G. 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 receipt.
 - c. Money collected pending deposit must be logged on the *Collections/Deposits Log* (FM-7249), verified by at least two designated persons **authorized by the principal**, placed in a bolted safe in the school, and shall be deposited by the treasurer pending the armored car service pick up schedule. Those schools electing not to solicit armored car services shall deposit monies in the bank once accumulated monies exceed \$300.00. (**Exception:** For collections made for After School Care or at Adult/Vocational Centers after the treasurer's office has closed for the day, the \$300.00 threshold does not apply, however the procedures for maintaining the funds at the location overnight still apply. This money must be deposited at the bank the following morning.) 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.
 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**.

- H. 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.
- I. Cashing personal, payroll, or third party checks from cash collections **is prohibited.**
- J. 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.
- K. The school's policies regarding the methods of payment accepted (*i.e., cash, checks, money orders, credit card via Online School Payments, 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 upon notification to parents.
- L. 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.
- M. 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.

III. 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* forms (FM-1004) 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. Activities Directors/sponsors may choose to sign out a group of student/volunteer books, tickets, or other official receipts to distribute to other student for use in collections.
 - a. The activities Director/sponsor must maintain a log of all official receipts/books/tickets signed out by students.
 - b. Copies of these 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* form (FM-1004), at a minimum, and when required by policy, by official pre-numbered receipts.
5. The *Recap of Collections* form (FM-1004) must be properly completed and contain, at minimum, the following information:
 - a. Date
 - b. Account name
 - 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. *Official Teacher's Receipt Book* (FM-0976) and *Student/Volunteer Receipts* forms (FM-1002) issued, when applicable, are prepared in triplicate.
- a. Employee Receipts: 1) white copy is given to the payer, 2) yellow copy is attached to the *Recap of Collections* form (FM-1004), 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* form (FM-1004), and 3) the blue copy remains in the receipt book.
7. Other official pre-numbered receipts (*i.e., yearbook, etc.*) issued are prepared in triplicate with the original being given to the payer and the copy attached to the *Recap of Collections* form (FM-1004).
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.
 - 1) Sponsor name and sequence number of official receipts must be entered in the “description” line of the entry, if receipts were given. If no receipts were given, the Sponsor name and a description of the collection should be entered in the “description” line (e.g. “Jones 10 x \$2.00 snacks”).
 - 2) Sponsor name and date should be entered in the “received from” line of the entry in eSAS.
 - b. The breakdown of cash/checks must be entered into eSAS individually and the amount must equal the grand total of the *Recap of Collections* form (FM-1004).
 - c. Upon completion of the Cash Receipt entry in eSAS, treasurer will print and sign two copies of the *Bank Transaction Posting Journal*.
 - d. Record each *Bank Transaction Posting Journal* receipt number (RCT##) on depositor’s *Recap of Collections* form (FM-1004).
 - e. Return the carbon copy of the *Recap of Collections* form (FM-1004) and a copy of the *Bank Transaction Posting Journal* to the depositor.
 - 1) If collections are supported by official employee receipts, staple the *Bank Transaction Posting Journal* into the employee’s receipt book to the green copy of the last receipt issued that corresponds to the collection submitted.
 - 2) If collections are supported by *Student/Volunteer Receipts* (FM-1002), staple the *Bank Transaction Posting Journal* in the *Student/Volunteer Receipt Book* (FM-1002) to the blue copy of the last receipt issued that corresponds to the collection submitted.
10. The treasurer will prepare the deposit and retain the collection packages, each including a copy of the *Bank Transaction Posting Journal*, *Recap of Collections* form (FM-1004), and supporting official receipts, when applicable. Deposit packages will be completed per the policy in **Section**

II, Chapter 3, Page 3-2 of this manual and will be filed monthly in sequential order.

11. Collections made by students or authorized volunteers must be submitted to the sponsor for review. All collections must then be remitted to the school treasurer to be deposited in the checking account.
 - a. The money submitted to the sponsor by the student or authorized volunteer must be accompanied by a completed *Recap of Collections* form (FM-1004).
 - b. The sponsor then submits the collections to the treasurer for deposit with the respective *Recap of Collections* form(s) (FM-1004).

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, 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 collections that must be documented by issuing official 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* form (FM-1004).
3. For collections made directly by the treasurer for which issuance of official receipts is required:
 - a. 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**)
 - b. Do not pre-date or pre-sign receipts.

4. **Erasures or alterations on a receipt(s) are not allowed, including the amount and the date.**
 - a. If an error is made when writing the receipt, void the receipt and issue a new one.
 - b. Staple all three 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 on a *Recap of Collections* form (FM-1004).
 - a. Money will be posted to eSAS daily following the steps in **Section II, Chapter 2, Page 2-7, Sections 9 and 10.**
- C. The treasurer must control the distribution of all *Official Employee Receipt Books* (FM-0976), *Student/Volunteer Receipt Books* (FM-1002), and vendor receipts through the *Serialized Forms and Ticket Distribution Log* (FM-0990).
1. Employees will sign for individual receipt books and/or vendor receipts, upon issuance and return of same.
 - a. Sponsors who then distribute *Student/Volunteer Receipt Books* to students must maintain their own distribution log.
 2. The treasurer will maintain the *Serialized Forms and Ticket Distribution Log* (FM-0990) and is responsible for ascertaining that all pre-numbered items signed out during the year are accounted for by preparing the *Pre-numbered Forms Inventory* form (FM-3564) at the end of the fiscal year.
 3. Pre-numbered receipt books are identified by letter and number series, and the *Serialized Forms and Ticket Distribution Log* form (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

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* form (FM-0997) 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 cash or checks for these programs on-site:

1. A *Recap of Collections* form (FM-1004) must be prepared for all cash or check collections 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.
4. 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* form (FM-1004), *Official Teachers' Receipts* form (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.

B. For payments made via the Online School Payments (OSP) for Before and After School Care, the following guidelines must be observed:

1. On a daily basis, the treasurer will run the Date Range Report for the prior day's date in OSP. The treasurer will also obtain the Authorize.net email sent daily to the school's principal.
 2. Treasurer will complete a Bank Deposit Entry in eSAS to deposit the money into the eSAS system. The Bank Deposit Entry should include all of those receipts received via OSP the prior day (per the Date Range Report) and should be entered per the guidelines in **Section II, Chapter 3 – Deposit Procedures** of this manual.
 3. Treasurer will print the *Bank Deposit Posting Journal* upon completion of the entry in eSAS.
- C. 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.
- D. 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.
- E. 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.
- F. 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.

V. COLLECTION OF MONEY – REPORTS

Upon completion of each of the following entries, treasurers should print the following reports to be maintained with the other supporting documentation for the transaction:

- A. Entering a receipt - *Bank Transaction Posting Journal*
- B. Voiding a receipt – *General Posting Journal*
- C. Bank Deposit Entry – *Bank Deposit Posting Journal*
- D. Treasury Transmittal - *Payables Transaction Posting Journal*
- E. Money Market Transfer – *Bank Transfer Posting Journal*

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 ultimately responsible for safeguarding the school funds. 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 Board Policy 6550 – *Travel and Per Diem*.
- B. A deposit must be made at the bank when accumulated money received exceeds \$300.00. The deposit shall include all money on hand at the time the deposit is prepared. (**Exception:** For collections made for After School Care after the treasurer's office has closed for the day, the \$300.00 threshold does not apply, however the procedures for maintaining the funds at the location overnight still apply. This money must be deposited the subsequent morning. Refer to **Section II, Chapter 2, Page 2-3, G.1.c.** for procedures regarding maintaining funds on-site overnight.)
- C. At a minimum, a deposit at the bank 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 money is collected after the regular deposit has been sent to the bank, an additional deposit at the bank may be made. If another deposit is not feasible, money collected pending deposit must follow the procedures in **Section II, Chapter 2, Page 2-3, G.1.c.**

- E. 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 in eSAS, the school treasurer will complete a *Bank Deposit Entry* in eSAS.
- B. When preparing the Bank Deposit Entry, the treasurer will ascertain that the breakdown of cash and checks, as well as the total deposit amount shown on the eSAS entry, 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 Bank Deposit Posting Journal 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. Complete the deposit slip on the forms provided 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.
- D. Forward the original deposit slip to the bank with the deposit.
 - 1. A copy will be attached to the Deposit Package 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.
- E. All deposits made during the year must be filed chronologically by eSAS deposit numbers (DEP##), and should include the following documentation attached thereto:
1. Validated copy of the deposit slip, or other type of bank confirmation
 2. *eSAS Bank Deposit Posting Journal*
 5. Office copy of the *Bank Transaction Posting Journal* for each *Recap of Collections* form (FM-1004) included within that deposit
 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* form (FM-5536). The school shall request that the NSF check, plus any bank charges incurred, be redeemed with cash. If you do not receive restitution after 90 days, contact the Bad Check Restitution Program at the State Attorney's Office (<http://www.miamisao.com/services/bad-checks/>).
- B. Upon receipt of repayment from maker, provide the maker with an *Official Teacher's Receipt* form (FM-0976) for the cash received. A separate receipt book must be maintained for these types of collections only.
- C. If the money is received within the same month as the initial check was returned, re-deposit the 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. If the money is *not* received within the same month as the initial check was returned, the NSF check must be entered into eSAS as a Decrease Adjustment (DAJ) to the account where the money was originally received.
 - 1. Money collected after the DAJ is entered should be receipted into the system as an individual receipt and deposited with the maker's name identified on both the receipt and deposit.

- E. An attempt should be made to collect bank charges incurred for returned checks.
 - 1. When an NSF bank charge appears on a bank statement, the bank charge must be posted as a Decrease Adjustment (DAJ) to the General Miscellaneous Function (Program 50080000 – Function 080108), or the Community School program (Program 50110000 – Function 093011) if the returned check pertained to that program's activities.

 - 2. Amounts collected for the bank charge must be recorded separately as part of the day's cash collections as follows.
 - a. Issue an *Official Teacher's Receipt* form (FM-0976) to the payer. A separate *Official Teacher's Receipt Book* form (FM-0976) must be maintained to account for these collections.
 - b. Prepare a *Recap of Collections* form (FM-1004) with the explanation being "NSF charge collected" and the name of the maker of the NSF check. Attach the yellow copy of the *Official Teacher's Receipt* form (FM-0976) to the Recap of Collections.
 - c. The money collected for these bank charges should be receipted to the respective function in which the NSF bank charge was originally posted.

V. GENERAL PROCEDURES – UNCOLLECTABLE RETURNED CHECKS

- A. Document efforts to collect returned check amounts and retain uncollectable returned checks for audit purposes.

- B. File uncollectable checks with the records for the month in which DAJ is recorded and 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.

VI. DEPOSIT PROCEDURES – REPORTS

Upon completion of each of the following entries, treasurers should print the following reports to be maintained with the other supporting documentation for the transaction:

- A. Entering a receipt - *Bank Transaction Posting Journal*
- B. Voiding a receipt – *General Posting Journal*
- C. Bank Deposit Entry – *Bank Deposit Posting Journal*
- D. Treasury Transmittal - *Payables Transaction Posting Journal*
- E. Money Market Transfer – *Bank Transfer Posting Journal*

I. GENERAL DESCRIPTION

All authorized purchases made from Internal Fund revenues shall comply with Florida law, State Board of Education Rules, Board Policies, 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. In order to issue a payment, the payee must be a vendor in eSAS. If the vendor is not yet a vendor in eSAS, the treasurer must perform the following prior to doing business with the vendor:
 1. Obtain a completed W-9 form from the vendor. W-9 must include a Social Security Number (SSN) or an Employer Identification Number (EIN).
 2. Determine the type of vendor. When determining if a vendor is a 1099 or non-1099 vendor, the treasurer should use the **Determining a 1099 Vendor** Guide on the eSAS Support Page. Vendor types that a treasurer may add include:
 - a. Reimbursement – these are vendors that are being reimbursed for purchases made with their own money (e.g. sponsor being reimbursed for supplies purchased for their club) or refunded (e.g. parent being refunded for a field trip that the student did not attend).
 - b. 1099 - these are vendors who have performed services for the school. They would have provided a SSN on their W-9 form. (e.g. a voice coach or a seamstress for assisting with a musical production).
 - c. Non-1099 - these are vendors who have provided goods to the school. They would have provided an EIN number on their W-9 form. (Staples, Publix, gas stations).

3. Add the vendor to eSAS. Refer to [Add New Vendor](#) on eSAS Support Page.
 4. W-9s should be maintained by school treasurer for audit purposes.
- C. **Before an order/purchase of goods, supplies, or merchandise, etc. costing \$100.00 or more is made**, a Purchase Order Entry must be created and submitted by the treasurer and approved by the principal in eSAS. An *Internal Fund Purchase Order* form (FM-1012), **can be used to itemize/detail the purchases but is not required**. A Purchase Order may be required by the vendor to initiate the purchase and, in such cases, an *Internal Fund Purchase Order* form (FM-1012), should be completed by the sponsor prior to entering the Purchase Order Entry in eSAS. 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 Purchase Order Entry 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 Purchase Order Entries may be 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.
- D. 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.

- E. Sufficient funds **must be available** in the respective Internal Fund account structure before a purchase is authorized and processed.
- F. Quotation requirements, as stipulated in this chapter, must be observed when making Internal Fund purchases.
- G. 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 not purchased for resale) the payment must be made **directly to the vendor with a school 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), sales tax amounts paid may be reimbursed when personal funds were used to make the purchase as long as the principal authorizes the reimbursement.
- H. 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 membership to each particular store may be maintained in the name of the school and paid from Internal Fund revenues 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 and not the General Miscellaneous Function.

3. Memberships to be used mainly for classes and club activities should be paid for from the General Activities Function (016503) in the Classes and Clubs Program (50030000) 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.
- I. Expenditures **not allowed** to be paid from Internal Fund revenues include the following:
1. Professional books and magazines, except for school professional libraries
 2. Individual memberships in professional organizations.
 3. Personal Business Cards (except when authorized, in writing by Region Superintendent).
 4. Payments for lease agreements for office machines or equipment (including copiers).
 5. Repairs/Maintenance and service agreements for copiers or other office equipment, in excess of \$500.00 per year.
 6. Goods or services for which an employee capitalizes on his/her position for personal gain.
 7. Payment for wireless communication services or devices (i.e., tablets, cell phones, even if used only as two-way radios, internet connections, etc.).
 8. Equipment, supplies, and services for rooms and areas not used primarily for student body benefit, unless raised specifically through employees or other persons or authorized by a student organization.
 9. Wages or supplements to any persons engaged in regular, part-time, or temporary employment, except as provided by the Board.

10. Loans, credits, or accommodations to Board employees or other persons, including students, except as provided in Board Policy 6550 – *Travel and Per Diem*.
- J. Only the district issued procurement credit card may be utilized by schools to make authorized credit purchases. Schools must not obtain or utilize any other vendor issued credit cards to make purchases (i.e. Target, Publix, gas station, etc.)

III. GENERAL PROCEDURES – Quotation Requirements

- A. Quotation requirements for purchases made from Internal Fund revenues differ from bid requirements for purchases made from budgeted tax dollars through the Office of Procurement Management. The following quotation requirements must be observed when making purchases to be paid from Internal Fund revenues:
 1. For purchases of less than \$1,000.00, telephone bid quotations may be requested but are not required. These purchases may also include multiple individual purchases *directly associated* with school site production shops (such as automotive, body shop, cosmetology supplies, etc.) where it is not feasible to obtain vendor quotes for the entire fiscal year's activity because of the frequency of the purchases made to satisfy the clients' work orders.
 2. For purchases of \$1,000.00 or more but less than \$50,000.00, at least three written quotations are required to be solicited, one of which must be a certified minority/women business enterprise (M/WBE) according to Policy 6320.02. List of certified M/WBE can be accessed at <https://miamidadeschools.diversitycompliance.com/>. In the event there is no certified vendor listed, contact the Office of Economic Opportunity for additional documentation. If there is no minority firm that provides the product or service requested, the school is asked to print the list of current certified minority vendors and retain with the other quotes for audit purposes.

If no Minority/Women Business Enterprise Business vendor exists, the Region Superintendent must provide approval prior to creating the purchase order. An email to the Region Superintendent or their designee

must be sent with the three quotes and a copy of the current list of minority vendors for approval. The school may then generate the purchase order for processing once the Region approval is received through email.

All quotes must be included as part of the supplementary disbursement documentation as evidence that the lowest quote was selected for audit purposes.

The splitting of requisitions to bypass the approval requirements and/or the bidding process is forbidden. Therefore, any purchase made without the proper authorization is considered unauthorized and may become the responsibility of the person placing the order.

3. For purchases of \$50,000.00 or more, formal bid procedures must be followed, including advertisement in newspapers and opening of sealed bids on a specified date.
 - a. It is required that purchases subject to formal bid requirements be processed through the District's Office of Procurement Management Services.
 - b. Items for which a District awarded bid is available must be purchased from the bid through the Office of Procurement Management Services, unless the item, as specifically needed by the school, is not covered under the District bid.
 - c. If you are using a vendor that is an approved vendor, you must make sure that the vendor has been awarded the lowest bid for that particular item. Copies of the award sheet must be attached to the invoice for audit purposes.
 4. The use of split purchases to circumvent bid requirements is specifically forbidden.
- B. 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.

- C. Items meeting the following criteria do not require quotes:
1. Educational tests, textbooks and printed instructional materials, films and filmstrips, DVDs, video cassettes, disc, tape or CD recordings, or similar audio-visual materials. Pursuant to Board Policy 6320 - *Purchasing under Purchase Approval and Competitive Bidding Process Requirements*.
 2. Library/Media Center reference books.
 3. Publications purchased from owner, copyright holder, or exclusive agent within the State.
 4. Publications purchased from government, agencies or recognized educational institutions.
 5. Purchases related to student activities (fundraising) that 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). However, fundraising items of a tangible nature to be purchased by the school for resale (i.e., T-shirts, uniforms, book bags and similar fundraising merchandise) will still require the bid/quote process. Merchandise purchased by the school where the school can ultimately claim ownership (i.e., band or cheerleader uniforms), or not related to fundraising activities (i.e., locks, supplies, toner, etc.), will similarly require the bid/quote process.
 6. Purchases of catered foods to be consumed at the school site for various school functions (such as student banquets, picnics, and catered school sponsored affairs to acknowledge faculty, staff and students).
 7. Proms, homecoming, and year-end activities (where students may have a preference for location of a venue). The exemption is limited to the selection of the location of the venue. Any purchases related to these activities exceeding \$1,000.00 will require quotes/bids (i.e., decorations, printing of programs, trophies, etc.) unless these are included as part of the venue package.
 8. Field trips will be exempt. For field trips where bus transportation is required for site-specific destinations, (i.e., Orlando, Tampa, St. Augustine, Tallahassee, etc.), locations must utilize the District's current

bid awarded for charter/private bus companies, listed on the Procurement website.

Field trips where bus transportation is required exceeding the \$1,000.00 threshold for destinations not on the District's current bid awarded list, the location must obtain three or more quotes, one of which must be a certified M/WBE, from the list of District approved charter/private bus companies, pursuant to Board Policy 6320 - *Purchasing*. In cases where a tour company is solicited, exceeding the \$1,000.00 threshold, the location must obtain three or more quotes from tour companies, one of which must be a certified M/WBE, pursuant to Board Policy 6320 - *Purchasing*.

- D. 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 from a particular Internal Fund account structure are appropriate (i.e. food may not be paid from the General Miscellaneous Function).
- E. Once a purchase has been authorized by the school principal or designee, the school treasurer or sponsor will process the purchase and ascertain that:
1. When applicable, an *Internal Fund Purchase Order* form (FM-1012) has been properly completed.
 2. The account structure from which the purchase will be made is correct.
 3. Documentation for the quotation requirements has been provided, when applicable. Documentation must be retained for audit purposes.
 4. The purchase does not violate policy restrictions applicable to the Internal Fund account from which the purchase will be paid (*i.e., no food purchases can be charged to the General Miscellaneous Function (Program 50080000 - Function 080108)*).

F. RECEIVING PURCHASES

1. 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.
2. 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.

G. 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, the employee placing the order must contact the vendor to obtain the original invoice.

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.

H. Signed certification acknowledging receipt of goods, as required per section G 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.

I. Upon receiving an invoice for the merchandise, treasurer will “receive” the Purchase Order in eSAS. Refer to **Receive and Invoice PO** tutorial on eSAS support page.

- a. Upon completing the receiving in eSAS, treasurer will print the *Receivings Posting Journal* and will keep this documentation with the corresponding disbursement paperwork.

IV. INTERNAL FUND PURCHASES – Reports

Upon completion of each of the following entries, treasurers should print the following reports to be maintained with the other supporting documentation for the transaction:

- A. Vendor Invoice Entry – No PO - *Payables Transaction Posting Journal*
- B. Receive and Invoice PO - *Receivings Posting Journal*
- C. Printing a check – *Bank Transaction Posting Journal*
- D. Voiding a check – *General Posting Journal*

I. GENERAL DESCRIPTION

All revenues 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 or designee's approval for payments to be made, his/her signature, or that of his/her designee, must appear on the following documents:
 - 1. *Check Requisition/JV Transfer* form (FM-0992)
 - 2. Check
 - 3. Principal's electronic approval in eSAS is required for Purchase Orders, when applicable.
- C. All checks must be signed by two persons listed on the bank account signature card. Signatures can be either of two administrators or of one administrator and one clerical.
- D. Disbursements may only be processed when sufficient, uncommitted funds are available in the Internal Fund accounting structure where the expenditure will 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 with the exception of checks written to the school cafeteria.
 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/JV Transfer* 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 or emailed 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 (including online vendors) must be made within thirty 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 faculty/staff do not adhere to this policy.
 - 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/JV Transfer form (FM-0992)*.
 - e. No reimbursements may be processed unless original vendor itemized invoices/receipts are provided.
- K. Online purchases by staff will not be reimbursed unless previously authorized by the principal. Written documentation must be kept on file for audit purposes. All online purchases *must* be shipped directly to the school.

- L. 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.

III. GENERAL PROCEDURES

- A. Upon receipt of the *Check Requisition/JV Transfer* form (FM-0992) requesting that a payment be processed, the school treasurer will review:
 - 1. The *Check Requisition/JV Transfer* form (FM-0992) to ascertain that it is properly completed and contains the following information:
 - a. Name of school
 - b. Date
 - c. Accounting Structure (verified by the treasurer)
 - d. Name of payee
 - e. Amount
 - f. If applicable, purchase order number
 - g. Identification of transaction
 - h. Necessary signatures:
 - 1) Principal or his/her designee
 - 2) Treasurer or clerical designee
 - 3) Club Sponsor, when applicable
 - 2. The *Purchase Order* form (FM-1012) if used, the original invoice, and/or other supporting documentation to ascertain their propriety and inclusion of 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. Before issuing a check, the treasurer shall verify that there are sufficient funds available in the Internal Fund account structure where the expenditure will be charged, as well as in, the school's checking account. The Treasurer will either Receive and Invoice the Purchase Order (see **Receive and Invoice PO** tutorial) or will create a Vendor Invoice Entry – No PO (see **Vendor Invoice Entry- No PO** tutorial) to create the invoice in eSAS.
- C. Upon creating the Invoice for the Payment, treasurer will print the following to be included with the check requisition paperwork:
 - 1. Receivings Transaction Journal (PO)
 - 2. Payables Transaction Posting Journal (Invoice-No PO)
- D. 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/JV Transfer* form (FM-0992) prior to submitting the check for administrative signature. Supporting documentation should include evidence of three quotes, if applicable.
 - 2. The Check Number should be documented on the *Check Requisition/JV Transfer* form (FM-0992) after the check prints.
 - 3. Documentation must include signature of the employee certifying receipt of goods "as specified."
 - 4. Upon issuance of check, treasurer must print the *Computer Checks Posting Journal* and maintain this paperwork with other check documentation.
- E. 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.
- F. All documentation should be filed and retained for audit purposes.
- G. 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* form (FM-1004) prepared initially when the collection was made. In lieu of the original receipt, the receipt number may be recorded on the *Check Requisition/JV Transfer* form (FM-0992).
 2. School checks issued for refunds may be cashed by the treasurer after the principal has initialed the top right corner of the check.
 3. Refunds shall be processed as follows:
 - a. The treasurer shall issue individual checks to the person(s) who is/are owed refunds when the amount owed to each person meets the following thresholds:
 - 1) Elementary Schools - \$15.00 or more
 - 2) Middle Schools and K-8s - \$25.00 or more
 - 3) Senior High Schools - \$35.00 or more
 - b. When the refund amount owed 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 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 owed 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* form (FM-0993) to secure the signature(s) of each student/person receiving the refund, and return the completed *Refund Sheet* form (FM-0993) to the treasurer along with the undistributed cash, if any.

- 2) Any cash returned will be deposited to the function from which the refund check was issued.
- 3) The treasurer will issue an eSAS generated receipt to the employee for undistributed case returned, if any.
- 4) The treasurer will attach the original signed *Refund Sheet* form (FM-0993) to the check requisition as documentation.

H. VOIDED-STALE-DATED CHECKS - Voided Unclaimed Check Section 717.113 of the 2016 Florida Statutes 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 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 months.
2. Prepare and send a *Notice of Unclaimed/Stale-Dated Check(s)* form (FM-5537) to all payees whose checks have been outstanding for at least three months.
3. If no response is received within 15 days of issuing the first *Notice of Unclaimed/Stale-Dated Check(s)* form (FM-5537), a second notice is sent to the payee.
4. Treasurer must maintain copies of the notices sent to the payee.
5. When a payee signs and returns the *Notice of Unclaimed/Stale-Dated Check(s)* form (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.).
6. For those checks that remain outstanding after six months and for which the payee has not responded to the *Notice of Unclaimed/Stale-Dated Check(s)* form (FM-5537) sent, the treasurer will:

- a. Record them on an Unclaimed State-Dated Checks Schedule. The following information should be included on the Unclaimed State-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 complete an eSAS GJ entry from the original program/function to the Trust Program, Unclaimed State-Dated Checks Function (Program 50040000 – Function 046604). The description of the GJ entry will be "Stale Date Check ##/Initial Check Date".
 - 1) Treasurer will print the *Void Historical Payables Transaction Posting Journal* upon voiding the check in eSAS.
7. A separate folder containing all pertinent information and documentation related to 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.
 8. Amounts for unclaimed stale-dated checks that are more than one-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 around the **first week of January every calendar year** and includes a deadline for schools to submit stale-dated check information to the district's Internal Fund Accounting Section. The treasurer is responsible for

accessing a copy of this memorandum, complying with the procedures, and meeting the reporting deadline accordingly.

- b. The Unclaimed State-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.

III. Expenditures/Disbursements – Reports

Upon completion of each of the following entries, treasurers should print the following reports to be maintained with the other supporting documentation for the transaction:

- A. Vendor Invoice Entry – No PO - *Payables Transaction Posting Journal*
- B. Receive and Invoice PO - *Receivings Posting Journal*
- C. Printing a check – *Bank Transaction Posting Journal*
- D. Voiding a check – *General Posting Journal*

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; 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 MDCPS Manual of Property Control Procedures and Travel 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 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 criterias 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 - Section Quotation Requirements** 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. The purchase of used equipment is **prohibited**. Exceptions to this policy may be requested in writing from the Region Superintendent.
- D. 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. Payments for wireless communication services or devices (i.e., tablets, cell phones, even if used only as two-way radios, internet connections, etc.) are **not allowed**.
 3. Payments to guest speakers are allowed as long as the topics presented relate to the instructional curriculum and/or staff professional development.

- E. 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 school's 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. Refer to **Section III, Chapter 1 – Athletics** for full details on paying Game Officials.

III. 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 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 (50080000) revenue, all respective disbursements shall be recorded in the General Program (50080000) Capital Improvement Projects Function (081808).
 - b. If capital improvements will be paid from a Trust Program (50040000) 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 (50040000) Special Purpose Function (045804) revenue, the treasurer must transfer the corresponding amount via a Program Function Transfer (TRN) to cover the costs of the project to the Trust Program (50040000) School Improvement (055404) Function and shall record the project expenditures in that function.
5. School-allied organizations that desire to purchase and/or have installed in 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* form (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 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 Region Associate Superintendent. 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* form (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 are not processed through the district's payroll department and are subject to the Internal Revenue Service (IRS) income reporting guidelines.
 - b. These individuals or entities must have a fully completed W-9 form on file at the originating school and payment should be made to the vendor according to **Section II, Chapter 4** of this manual. 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 Payroll Department guidelines.
 1. In order to remit revenue from the Internal Fund accounts to process payments through the district's Payroll Department, the treasurer will complete a Budget Increase Treasury Transmittal using eSAS Vendor **MDCPS Budget Inc.** and proceed as follows:

- a. The Transmittal 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 Requisition/JV Transfer* form (FM-0992) and supporting documentation, will be presented to the principal for signature.
- c. The Transmittal must indicate the respective payroll accounting structure (which must be a school Budget Structure, not an Internal Fund account structure) where the money is to be credited.

I. GENERAL DESCRIPTION

In addition to recording transactions from the collection of money and disbursements, the school treasurer may also need to record other types of entries such as transfers of funds (TRN), posting corrections (GJ) and Increase and Decrease Adjustments (IAJs/DAJs).

A Program Function Transfer (TRN) is used to record the movement of money from one account 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 shared with another account as permitted by Internal Fund policy (i.e. *School picture revenue was recorded in the School Pictures account and 50% of the school's profit may be transferred to the Special Purpose account*).

A posting correction (GJ) 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 or when a void stale-dated check is subsequently cashed by the payee*).

An Increase or Decrease Adjustment (IAJ/DAJ) is a transaction to record a bank statement entry that is more or less than the original entry in eSAS (i.e. *bank shortages and overages, ACH into the school's bank account for vending proceeds or Fund 9 replenishments, NSF check write-offs and service charges*).

II. GENERAL POLICY

- A. All Journal Vouchers, including Program Function Transfers (TRNs), posting corrections (GJs), and Increase/Decrease Adjustments (IAJs/DAJs) 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 (50080000) are not allowed.

3. Transfers of money for Dormant Accounts are done via TRN and should follow the policies noted in each Program section within this Manual.
- B. Transfers of money (TRN) must not be used to make posting corrections. A GJ shall be used to post corrections and must be approved by the principal via *Check Requisition/JV Transfer* form (FM-0992).

III. GENERAL PROCEDURES

- A. All adjustments (TRN, GJ, IAJ, DAJ) are initiated by the account sponsor/representative on a *Check Requisition/JV Transfer* form (FM-0992) and submitted to the treasurer for processing.
- B. The *Check Requisition/JV Transfer* form (FM-0992) must be approved by the principal.
- C. The treasurer will review the form for propriety and completeness and enter the transaction in eSAS.
- D. The treasurer must maintain all related documentation sequentially in an Adjustments/JV folder.

IV. ADJUSTING ENTRIES - REPORTS

Upon completion of each of the following entries, treasurers should print the following reports to be maintained with the other supporting documentation for the transaction:

- 1) TRN or GJ - *General Posting Journal*
- 2) IAJ or DAJ - *Bank Transaction Posting Journal*

- A. The following serialized forms and receipt books, either completely used, unused, or partially used, must be retained for audit and listed on the *Pre-Numbered Forms Inventory* form (FM-3565):
1. Employee Receipt Books
 2. Student/Volunteer Receipt Books
 3. Checks
 4. Rolled Admissions Tickets
 5. Fee Collection Receipts
 6. Yearbook Receipts
 7. Vocational Work Orders
 8. Material Tickets
 9. Any other pre-numbered receipts or forms that may have been used in the collection process (i.e., vendor's picture receipts, special event printed tickets)
- B. Individual paper receipts are not required to be maintained for transactions made via Online School Payments (OSP).
- C. A complete and accurate *Pre-Numbered Forms Inventory* form (FM-3564) is to be prepared at Fiscal Year-End as follows:

Unused forms from prior year, plus forms received during the year, less forms used during the year, less forms lost during the year, should equal the unused forms on hand at year-end. Employee or student receipt books with five or less unused receipts may be voided and listed as completely used. Remember to complete the *Certificate of Loss* form (FM-0997), including appropriate signatures, for all receipts that cannot be accounted for, and keep all pertinent documentation for audit purposes.

Beginning Inventory These are the unused forms (i.e., checks, employee receipts, tickets, etc.) remaining from the prior year. Use the prior year's ending inventory of pre-numbered forms as the basis.

Assigned to School These are forms received during the year from S&D bank, printer, etc.

Used by School This is the column that must reflect all used forms deducting those forms lost during the year. A notation should be made in this Column to indicate lost forms for which a properly completed “Certificate of Loss” is attached.

Ending Inventory These are unused forms on hand at the end of the fiscal year closing based on the physical verification of the documents by the treasurer.

Upon completion and verification of the inventory of pre-numbered forms, treasurer will **submit a copy of the *Pre-Numbered Forms Inventory form (FM-3564)* along with their June Closing Package**, to the appropriate departments as indicated in the Check List for Fiscal Year-End Closing provided by the Internal Funds Department at year-end. **Treasurer must maintain copies of all documentation 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 manuals: The Interscholastic Athletic Manual for senior high schools, and the Middle Schools and K-8 Centers Athletic Program Administrative Procedures Manual for middle schools and K-8 centers, 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 associated business transactions. This chapter establishes the accounting policies and procedures for financial transactions that must be accounted for in the Athletic Program (50010000) 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 Athletic Program.

Individual functions within the Athletic Program (50010000) must be used to account for financial transactions for each team sport in the school (i.e., Baseball (Function - 000401), Football (Function - 000801), Volleyball (Function - 002001), 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 (50030000) in the respective team club function. No fundraising activity transactions are recorded in the Athletic Program functions.

B. Revenues from fundraising activities conducted during school athletic games must also be accounted for in the respective Trust or Classes and Clubs

Accounts when sponsored by the school (i.e., Student Football Club, Cheerleaders, Baseball Club Concessions).

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 designated faculty/staff sponsor.
 - 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.
- C. 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.
- D. The General Athletic Function (000201) 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 (000201) in the Athletic Program and not to individual sport team functions. No transfers of funds are allowed between Athletic Program (500101) 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.*).

III. GENERAL PROCEDURES

- A. Monies 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* form (FM-1004) 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. The Bank Deposit Entry in eSAS should be completed immediately after the receipt is entered in the system.
- B. The Athletic Program - General Athletic Function (Program 50010000 - Function 000201) 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 50010000 - Function 000201), 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 functions (Program 50080000) to the General Athletics Function (Program 50010000 - Function 000201).
 - b. Available balance in the General Athletic Function at year-end will serve to absorb negative balances in other Athletic Program Functions.
 - 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* form (FM-0992) 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 (FM-0992) to the Athletic Business Manager for mailing. For payments made for Game Officials (referees), additional paperwork is required. Refer to the Game Officials section below.
- D. Payments for Game Officials are made from the school's Internal Fund *Game Official Clearing Account* (GL account 113900) in accordance with district adopted policies and procedures in order to comply with Internal Revenue 1099 requirements for reporting miscellaneous income paid to these individuals.
1. The *Compensation for Athletic Game Officials* form (FM-6697) is composed of three sections that must be completed to authorize compensation of Game Officials.
 2. **Section I** of the *Compensation for Athletic Game Officials* form (FM-6697) and *Check Requisition/JV Transfer* form (FM-0992) are completed by the Athletic Director/Coach and submitted to the treasurer to request a check to pay Game Officials at an athletic event.
 - a. One *Compensation for Athletic Game Officials* form and *Check Requisition/JV Transfer* form are to be completed for each game and submitted to the treasurer *prior to* the game.
 - b. Out-of-pocket payments by the Athletic Director/Coach to Game Officials without first obtaining a check from the treasurer are **prohibited**.
 3. Upon receiving the forms noted above from the Athletic Director/Coach, the treasurer will create a **Vendor Invoice – No PO** to the Athletic Director/Coach for each game/check requisition. The Vendor Invoice should be posted to the *Game Official Clearing Account* (GL Account 1139000). Refer to Create a Vendor Invoice Entry (No PO) to the Athletic Director tutorial on the eSAS Support Page.

- a. No other expenditures (i.e., ticket takers) are included with the amount of this invoice.
4. The treasurer will complete **Section II** of the *Compensation for Athletic Game Officials* form (FM-6697) upon issuing the check to the Athletic Director/Coach.
5. The Athletic Director/Coach will cash the check and pay the Game Officials at the game.
 - a. The Athletic Director/Coach will obtain signatures and ID numbers of Game Officials receiving cash payments for the event on **Section III** of the original *Compensation for Athletic Game Officials* form (FM-6697).
6. The Athletic Director/Coach will submit the completed *Compensation for Athletic Game Officials* form (FM-6697) and any undistributed cash back to the treasurer the following business day.
 - a. Undistributed cash should be receipted into the *Game Official Clearing Account* (GL Account 113900). Refer to How to Handle Undisbursed Game Officials Monies tutorial on eSAS Support Page.
 - b. Treasurer will record payments to individual Game Officials in eSAS per the amounts indicated on the *Compensation for Athletic Game Officials* form
 - i. If a Game Official was paid by the Athletic Director/Coach and is not in eSAS, the treasurer should contact the Division of Athletics/Activities/Accreditation to add the vendor to the system.
 - c. If a check needs to be voided (due to game cancellation, wrong amount, etc.) both the check and the corresponding invoice need to be voided in eSAS.
- E. Payments to School Board police for off-duty security during athletic games must be processed through the district's Payroll Department in accordance with established policies and procedures.

- F. Athletic Insurance - (Program 50010000 - Function 000901) - 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.
- G. Tournament (G.M.A.C.) - (Program 50010000 - Function 004101) - 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.
1. 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. Documentation of the apportionment of the proceeds must be retained for audit purposes.
 2. 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 remain in this account to roll into the General athletic account at the end of each fiscal year.
- H. Financial transactions for certain activities associated with the Athletic Program must be accounted for in the Internal Fund Trust Program (50040000) because of the restricted usage of the money received. The treasurer will use the following functions under the Trust Program (50040000) accordingly, for these types of transactions.
1. Athletic Rental & Security - (Function 040504) - 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.
 2. Girls Interscholastic Athletic (Ath) Tax - (Function 042104) - is to be used to record money received from the District's Athletic Office for girls' interscholastic sports.

3. Athletic (Ath) Repair/Replacement/Renovate - (Function 051904) - 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.).
4. District Athletics Trust Funds - (Function 043304) - 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.
5. Athletic Equipment - (Function 089504) - is to be used for payment for athletic replacement equipment and for repairs and/or reconditioning of athletic equipment.
6. District Interscholastic Funds - (Function 049804) - is to be used for official fees, entry fees, uniforms, and approved equipment.

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 (50020000) 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 (50020000).
- 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 (50030000).
- E. Revenue generated from activities recorded in the Music Program (50020000) 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 Office for approval on the

required *Special Fees and Charges* form (FM-2396) and must not exceed maximum amounts allowed by Board Policy 6152 – *Student Fees*. 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 MDCPS 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 consecutive fiscal years.
 - 2. Authorization from the Region Office, 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 (50020000) 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 (50020000) – Music Equipment/Property (Function - 005902) shall be used to record purchases of musical equipment.

 - a) Only equipment purchase of less than \$1,000.00 can be made directly from the Music Program. Purchases of over \$1,000.00 should be made from the General Equipment Program Function (Program 50080000 – Function 081108) in accordance with Board Policy 6610 - *Internal Accounts*. Transfers of money from the Music Program to the General Equipment Function to cover equipment purchases of more than \$1,000.00 should be made in eSAS via a Program Function Transfer (TRN).
 - b) These property transactions are governed by the District's procedures as stipulated in the MDCPS Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* form (FM-1669) must be submitted to the Property Accounting Office for Internal Fund property purchases of \$1,000.00 or more.
 - c) 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 – 005902).

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 Board Policy 6152 - *Student Fees*.
 - 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).
 1. The treasurer will deposit the donation in eSAS and will complete a Budget Increase Treasury Transmittal. The Treasury Transmittal will indicate which budget structure (payroll) the money should increase. Refer to Budget Increase Transmittal tutorial on the eSAS Support Page.

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 Board Policy 5845 - *Student Activities* 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 and Online School Payment 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 Policies apply for student clubs and activity groups:
 - 1. Board Policy 5840 - *Student Groups*
 - 2. Board Policy 5845 - *Student Activities*
- 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 account (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 (50030000) 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 high school 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 (50030000) Program that become inactive/dormant, the remaining funds shall be considered as belonging to the General Miscellaneous Function (Program 50080000 - Function 080108) and shall be transferred to this function accordingly.
 - a. A dormant or inactive account is one for which no activity has transpired during two 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. This transfer is executed as a Program Function Transfer (TRN) in eSAS. Refer to Program Function Transfer tutorial on eSAS Support Page.
 - c. Approval from the Region 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. 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 \$1,000.00 or more are **not** to be made directly from any Classes and Clubs Program functions.
1. Transfer of funds via Program Function Transfer (TRN) shall be made from the sponsoring function to the General Program (50080000) Equipment Function (081108), with the actual expenditure being charged to this structure.
 2. These property transactions are governed by the District's procedures as stipulated in the MDCPS Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* form (FM-1669) form must be submitted to the property accounting office for property purchases of \$1,000.00 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.
- B. Typical revenue recorded in Classes and Clubs Program (50030000) 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. Each class or club operating at a school will have its own Internal Funds account. In addition, schools may use the following:
 - 1. General Student Activities (016503) – 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 used 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.
 - 2. Gen. Athletics Student Activities Function (030703) - 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.
 - 2. Generic Service and Interest Club Accounts – These various functions are for those classes or clubs unique to an individual school and not listed within the *Internal Fund Chart of Accounts*.

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 (50040000) 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. Money received for approved School Board collections, such as parking facility rentals, reimbursement for damages, 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 \$1,000.00 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 (50080000) Equipment Function (081108), 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 MDCPS Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* form (FM-1669) 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), or prior to the end of the fiscal year, 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 and only if the remaining funds total less than \$1.00 per student who paid for the trip, 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. Refer to **Section IV, Chapter 1 – Field Trips** of this Manual for full details.

3. When remaining balances in Trust Program Functions exceed \$1,000.00, authorization, in writing, to transfer these balances must be obtained from the Region Superintendent, as well as the Internal Fund Accounting Section supervisor.
- G. Funds belonging to a faculty group are not to be accounted for in the schools' Internal Fund with the exception of Healthy Snack Vending commissions that are received by the schools and subsequently given to faculty groups, when applicable. (Refer to **Section IV, Chapter 11 – Vending** for more details on how to process these specific payments.) Such funds, including faculty dues and assessments and commissions received from the operation of school vending machines must be handled independently.
1. Faculty funds may not be handled by the principal or the school's treasurer.
 2. 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 (Program 50040000 - Function 040104)
1. Advance for change may be issued to accommodate single events or for an entire school year as in an Adult Education 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* form (FM-0992) 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 (Program 50040000 - Function 040804) - 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. Region Retirement (Program 50040000 - Function 047904)
 1. This account shall be used to account for financial transactions when the principal agrees to maintain funds for special district activities, Region Office 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 via Program Function Transfer (TRN) to the school's General Miscellaneous (080108) Function as long as there are no pending amounts due to vendors from prior district/region activities for which the revenue was originally collected. This transfer requires Region Superintendent approval.

- D. Donations (Program 50040000- Functions 041204, 052004, 052104)
 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. EESAC (Program 50040000 - Function 056104)

1. At the beginning of each school year the school's EESAC committee may elect to transfer via Program Function Transfer (TRN) up to \$2,999.00 from Fund 9 Account Program 50090000 - Function 090109 to the EESAC Internal Fund Trust Account Program 50040000 - Function 056104. These funds are to be used by the school for small purchases (i.e., student food-related incentives, out-of-country field trips, etc.) as stipulated in the minutes of the EESAC Committee meeting. Purchases by the EESAC Committee must be used for school/educational improvement purposes.
2. This transfer should take place prior to December 31 of the current school year.
3. Only one transfer per school year is permitted.
 - a. Treasurer will complete a *Journal Voucher* form (FM-0992) for the Program Function Transfer (TRN) of funds from Fund 9 (Program 50090000 - Function 090109) to EESAC Trust Account (Program 50040000 - Function 056104).
 - b. A copy of the minutes of the meeting, which must include the amount to be transferred to the Internal Fund, and the purpose(s) in sufficient detail of the kinds of expenditures to be paid, must be attached to the *Journal Voucher* and retained for audit purposes.
 - c. The *Journal Voucher* must be signed by the principal or principal's designee.
4. After completing the Transfer, this item becomes a reconciling item in the Fund 9 account and must be reflected as an expenditure on the Fund 9 Reconciliation (FM-2498) until a SAP Fund 9 check request is prepared

to replenish the Fund 9 account. When preparing the SAP Fund 9 check request, this item will be entered with the TRN# and description “EESAC Funds” to be charged to the school’s EESAC budget structure (Fund 10000-551000-LOC#1-95830000-5XXXX00).

5. All expenditures from the EESAC Trust Account (Program 50040000 - Function 056104) must comply with the policies and procedures for Internal Fund disbursements (see **Section II Chapters 4-6**), including purchase order and sales tax requirements.
 6. Before the end of the school year, after all purchases have been paid for, any remaining balance in the EESAC Trust Account must be returned to the EESAC committee’s budget structure (Program 9583).
 - a. Complete a Treasury Transmittal to the **MDCPS Misc. Vendor** in eSAS. Indicate on the Treasury Transmittal that the funds are to be applied to the EESAC budget structure (Fund 10000-551000-LOC#1-95830000-5XXXX00).
 - b. Complete Return of EESAC Internal Fund Balance to District *EESAC Budget Structure* form (FM-6871).
- F. Field Trips (Program 50040000 – Function 041504)
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* form (FM-1004). Individual M-DCPS *Official Teachers’ Receipts* form (FM-0976) must be issued when \$15.00 or more is collected from each student.
 3. Field trip balances should be zeroed out after the conclusion of the activity. No field trip accounts should carry a balance at the end of the fiscal year unless there are outstanding invoices to be paid from the account. (Refer to **Section IV, Chapter 1 – Field Trips** in this manual for specific policies and procedures regarding field trips.)

- G. Library (Program 50040000 - Function 043404)
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 (Program 50040000 - Function 043404).
 - a. Collections of fines for late return or damage of library books occurs on a daily basis. Collection of money must comply with receipting procedures documented in **Section II, Chapter 2 – Collection of Monies** in this manual.
 - b. An M-DCPS *Official Teachers' Receipt* form (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
 - c. 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.
- H. Lost and Damaged Textbooks (Program 50040000 - Function 043504)
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 complete a Treasury Transmittal to the **MDCPS Transmittal Vendor** in eSAS.
 3. Complete the *Lost and Damaged Textbook Invoice* form (FM-7088). Copies of the Form should be retained for audit purposes and a copy should be sent to the Instructional Materials Department.

- I. Tablet Repair (Program 50040000 - Function 055204)
 1. Individual receipts must be prepared for tablet repair collections.
 2. At the end of the school year, in order to zero out the account, the treasurer shall complete a Treasury Transmittal to the **MDCPS Vendor** in eSAS.
 3. Complete the *Return of Tablets Repair and Technology Fee (Tablets) Internal Fund Balance to District Tablets and Equipment Repairs Budget Structure* form (FM-7092). Copies of the Form should be retained for audit purposes.
 4. Note that the Treasury Transmittal and corresponding Form (FM-7092) are completed for the consolidated balance in the Tablet Repair (Program 50040000 - Function 055204) account and the Technology Fee Tablet (Program 50070000 - Function 077107) account.

- J. Sales Tax (Program 50040000 - Function 044004)
 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 (Program 50040000 - Function 045804)

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
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 \$100.00 maximum amount limits established by Board Policy 6680 – *Gifts and Incentives*.
 - c. Small appliances and small furniture items costing less than \$1,000.00, (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 parties, including United Way.
- L. Unclaimed Stale-Dated Checks (Program 50040000 - Function 046604) - This function is used to account for transactions related to checks issued by the school which have not been cashed after six months. Refer to **Section II, Chapter 5 – Disbursements** in this manual for specific procedures regarding stale dated checks.
 - M. United Way (Program 50040000 – Function 046704) - 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. Other fundraising efforts – Per Board Policy *5830 – Student Fund-Raising*, schools may be permitted to fundraise for other third parties at the discretion of the Superintendent. These fundraisers would be for unique situations that require one-time approval from the Superintendent (e.g. collection of money for Haitian relief after a hurricane). In these instances, a specific Trust program and function will be announced to the schools to record the financial transactions associated with this fundraiser.
 - O. Book Fair (Program 50040000 – Function 047004) - 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.

- P. Science Boards (Program 50040000 - Function 049604)
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.
- Q. Interscholastic (Sports) (Program 50040000 - Function 049804)
1. The district provides all middle schools and K-8s with funds to pay for expenditures associated with the interscholastic athletics. This function shall be used to record the district issued ACH sent at the beginning of each school year as well as the related disbursements.
 2. Authorized Middle School and K-8 expenditures include:
 - a. Payment of athletic officials. Payments for athletic officials are not made directly from the Interscholastic account. Refer to **Section III, Chapter 1 – Athletics** for full details.
 - b. Entry Fees
 - c. Selected uniforms and equipment
 - 1) Team uniforms and equipment must be authorized by an annual memorandum from the District Coordinator for the Middle School/K-8 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 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.
- R. Vandalism (Program 50040000 - Function 051104)
1. In accordance with Board Policy *7440.02 – Vandalism, Damage, Loss, and Malicious Mischief* 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.

Payments for vandalism may come directly from the student/family or may come from the court. Funds in this account should be used to pay for repairs due to vandalism as repairs are needed, either via a replenishment to the school's 02 Budget for repairs or via an Internal Funds check to the vendor.

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 execute a Treasury Transmittal to the **MDCPS Misc** Vendor in eSAS.
 - c. The Maintenance budget structure must be entered within the Distribution Reference field of the Treasury Transmittal to indicate the structure to be credited for reimbursement.
 - d. Copies of all pertinent documentation must be retained by the school for audit purposes.
 - e. 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.
- S. Employee Restitution (Program 50040000 - Function 057804) - 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.
- T. Scholarships (Program 50040000 - Functions 044104, 044504 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.
- U. Rental Facilities (05380000) - This function shall be used to account for revenue generated from the rental of school facilities as allowed by Board Policy 7510 – *Use of District Facilities*. Payments received for rental of school facilities (whether from the District directly or from the renting organization) should be receipted into this function.
- V. School Faculty club (Program 50040000 - Function 055104)
1. This account should be used for District Healthy Snack Commissions for vending machines **not accessible** to students (i.e., faculty lounges, staff areas, etc.) that are sponsored by a faculty club.
 2. Specifications on vending commissions are addressed in **Section IV, Chapter 11** in this manual and should be referred to accordingly.

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. 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 (50050000) 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 and locks.
 - B. The fees charged to students for these items must be submitted on the *Special Fees and Charges School Request* form (FM-2396) to the Region Center Superintendent for approval at the beginning of each school year.
 - C. The following may be made available through the school:
 - 1. Locks used on school lockers
 - 2. Uniforms (i.e. physical education) required to be used by students
 - 3. Charges for use of land and agriculture related equipment rental (This may only be authorized for schools with an agriculture program offered as part of the curriculum. The use of revenue generated from land and agriculture rentals is restricted to the purchase of materials, supplies, and equipment needed for the program as well as land and facility maintenance.)
- 1. The sales price/charges for these items 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 for the purchase of inventory and/or repairs and maintenance of school lockers.

- b. At the principal's discretion, the transfer of a balance in excess of \$500.00 may be made 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 Superintendent and the Internal Fund Accounting Supervisor.
- c. The use of revenue generated from locks and uniform fees is restricted to the purchase of inventory as needed.

III. PROPERTY FUND PROGRAM FUNCTIONS AND GENERAL PROCEDURES

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 (Program 50050000 - Functions 058805, 058905, 059005)
 1. The school treasurer shall use separate functions 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* form (FM-0987) at the end of the year for locks that are sold.
 4. Documentation (i.e., vendor's invoice, *Inventory and Operating Statement* form (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. Uniforms (Program 50050000 - Function 058505)
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* form (FM-0987) at the end of the year for uniforms that are sold.
 4. Documentation (i.e., vendor's invoice, *Inventory and Operating Statement* form (FM-0987), etc.) must be retained for audit purposes. Complimentary items given to needy students must be documented, and signature of student receiving the items must be obtained in a Complimentary List.

I. GENERAL DESCRIPTION

Only the PTA/PTSA can operate school stores at Elementary and Secondary schools. On-site stores may not be run by school employees. The School Store Program (50060000) should only be used by Elementary and Secondary Schools operating School Supply Vending Machines and Adult Education locations operating a School Book Store. PTA/PTSA are not permitted to operate School Supply Vending Machines.

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. Proceeds from the school store, which must be run by the PTA/PTSA, must be donated to the school and accompanied by a donation letter. Refer to **Section IV, Chapter 14, Gifts, Incentives, and Donations** for more details.
- B. Schools may choose to dispense school supplies by vending machine.

III. FUNCTIONS IN THE SCHOOL STORE PROGRAM AND GENERAL PROCEDURES

School Store Program Functions are discussed herein.

- A. School Book Store (Program 50060000 - Function 060106)
This function shall be used to account for the financial transactions of school store operations conducted in Adult/Vocational Centers. 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. The use of revenue generated from the operation of the Adult/Vocational Centers book 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.*).
 - 4. 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* form (FM-1004). Whenever possible, a breakdown of the items sold, number sold, and sales price should be reflected on this form.
 - b. 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.
5. At the end of every month, a physical inventory count must be performed. At the end of the fiscal year, the *Inventory and Operating Statement* form (FM-0987) must be prepared and submitted to the treasurer to be retained for audit purposes.
 6. 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* form (FM-9913) must be retained for audit purposes.
 7. In case of substantial inventory loss, a complete inventory shall be taken of the remaining stock as a basis for analyzing future operations.
 8. 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.
 9. 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.
- B. School Supplies Vending Machine (Program 50060000 - Function 060406) 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 re-stock 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, at least monthly. Collections must be submitted to the treasurer for deposit into the School Supplies Vending Machine (Program 50060000 - Function 060406) Function.
 - d. At the end of the fiscal year, a physical inventory count must be performed and an *Inventory and Operating Statement* form (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 policies 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 Superintendent.
2. Collection of fees shall not take place until written approval is obtained from the Region 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 Board Policy 6152 – *Student Fees*, 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 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 Board *Policy 6152 – Student Fees*.
 - D. In person 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. Collections of fees via Online School Payments will be processed by the treasurer via the process outlined in **Section II, Chapter 2, Part II – Collection of Money**.
 - 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.
 2. 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 (50070000) that appropriately describes the collections made.
 3. 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/DVD 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.
 - e. T-shirts
 - f. Field trips activities
4. Refunds must be issued to students as allowed by Board Policy 6152-*Student Fees*.
- 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. 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* form (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* form (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.
- B. The collection of fees 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.

2. The treasurer will fill out and distribute the *Centralized Fee Receipt* form (FM-1000) 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 in the corresponding fee function (*i.e.*, 070207 – *Art Fees 1*, 074007 – *Computer Fees*, 075407 - *Honor Science Fees*).
- C. When the initial collections are made by authorized faculty/staff, the *Centralized Fee Receipt* form (FM-1000) 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 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.
 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. Fees may also be collected via Online School Payments (OSP). In this case, the *Centralized Fee Receipt* form (FM-1000) is not required to be used. OSP will automatically issue a receipt to the payer when a purchase is made online.

I. GENERAL DESCRIPTION

The General Program (5008000) 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 in accordance with 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 (50080000).

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
- 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 (including sod, mulch, soil, touch-up paint, and other items necessary for maintaining school grounds)
 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 Board Policy 6680 – *Awards and Incentives*. Refer to **Section IV, Chapter 14 – Gifts, Incentives, Donations and Solicitations** for additional information on purchasing awards.

7. Payments of bank charges
8. Payments for memory books and general student body pictures
9. Educational materials and supplies
10. Set-up and maintenance to the school website. [Note a school website must be cleared with School Operations and Information Technology Services (ITS) prior to website set-up, however once approved, it can be paid for from the General Program.]

C. Expenditures that **cannot** be paid from General Program (50080000) 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 (including plants and flowers)
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)
6. Equipment (i.e., microwave ovens, coffee makers, toasters, etc.) for use in faculty lounges or restricted staff areas
7. Individual memberships in professional, educational, and community organizations and related activities and services as per Board Policy 6480 – *Expenditures*.
8. Faculty and staff awards, certificates, or similar recognition items
9. Faculty and staff attendance at recognition or retirement ceremonies
10. Advertisements in third party recognition/ceremony programs
11. Taxes, late penalties, assessed fees
12. Newspapers and other publications, unless specifically used in instruction

- D. At the principal's discretion, General Program (50080000) 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 (50080000) 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 (50080000) used to account for general school activities that generate revenue (i.e., Memory Books - 081308, Interest - 080308, Donations - 081208, Snacks Vending - 083208), must maintain positive balances during the fiscal year. Other functions within the General Program (50080000), 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. Transfers *within* General Program Functions are not allowed.
 - b. The net effect of all ending balances, both positive and negative, in General Program Functions will close out to the General Miscellaneous Function.
 - c. Schools **may not** end the fiscal year with an overall deficit balance in the General Program (50080000).
2. Transfers between General Program Functions and other Internal Fund Program Functions may be made as allowed by Internal Fund policy. Refer to respective chapters on various Programs within this Manual for more details.

III. 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.
- B. The General Miscellaneous Function (080108) 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, no other revenue shall be recorded in the General Miscellaneous Function (080108).

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 respective General functions.
- C. Cash over and short Function (080208) **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 complete a DECREASE ADJUSTMENT (DAJ) entry to record a shortage to 449000-50080000080208-0000.
 2. The treasurer shall make an INCREASE ADJUSTMENT (IAJ) entry to record an overage to 579000-50080000080208-0000.
- D. Interest Function (080308) **must** be used to record interest revenue earned. The treasurer shall complete an INTEREST INCOME ADJUSTMENT *within* their Monthly Reconciliation to record interest revenue. Refer to **Reconcile Bank Statements** on eSAS Support Page.
- E. School Pictures Function (080508) **must** be used to record commission payments 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 (0230) within this function to record group picture commission payments.
 2. A Program Function Transfer (TRN) of up to 50% of the school's profit from these activities may be completed to the school's Special Purpose Function.
- F. Healthy Snacks Vending (082308) Function **must** be used to record transactions associated with food and beverage vending machine operations conducted at schools. Refer to **Section IV, Chapter 11 – Vending Machines** in this manual for activity specific policies and procedures.

1. Elementary schools may only operate vending machines that dispense food and beverage items in areas not accessible to students (i.e., faculty lounges).
 2. All wire transfers received by the school from vending machines will be sent to the school by the District via an ACH/wire transfer and must first be recorded in this vending machine function via an INCREASE ADJUSTMENT (IAJ). Refer to **Increase and Decrease Adjustment Transactions** on eSAS Support Page.
 3. All Program Function Transfers (TRN) of vending machine commissions, as permitted by Internal Fund policy, must be approved by the principal.
- G. Travel – Faculty/Administrative Function (080708) **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 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 (080808) 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 (080908) 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 (081108) **must** be used to record expenditures for equipment costing \$1,000.00 or more. 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 with a cost of \$1,000 or more must be made in accordance with the District's policies and procedures as set forth in the MDCPS Manual of Property Control Procedures. Refer to **Section III, Chapter 3, page 3-3** in this manual.
- K. The Donations Function (081208) **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.
 3. No expenditures should be made from this function; thus it will carry a positive balance during the year. The positive balance in this function will be used to cover negative balance in other General functions during the fiscal year-end closing process.
- L. The Memory Books Function (081308) **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 (081508) 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 (081408) and Parking Decals Function (081708) 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 Superintendent.
- O. The Functions for Awards (081808) and Education Materials (081908) 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. The function for Copy Machines (081608) may be used to record revenue received for copies made per Board Policy 8310 – *Public Records*.

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 (500909), 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 (500909).

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 appears 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 established ending balance in the Fund-9 Program (50090000) will be carried forward to the following school year. No transfers are allowed to/from the Fund 9 (090109) Function.
- E. **Allowable** expenditures are limited to goods/services necessary to support the instructional program. Allowable expenditures are at the principal's discretion and include the following:

1. Instructional, general office, and custodial supplies necessary for general school operation and instructional purposes.
2. Equipment to be used in instruction, costing \$999.99 or less. 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. Building and grounds upkeep supplies (i.e. mulch, touch up paint if approved by Facilities Management, etc.) that is required to maintain safety and cleanliness of facility.
4. Furniture, fixtures, and equipment (including software) costing \$999.99 or less
5. Annual subscriptions to online educational services
6. Audio Visual Materials costing \$999.99 or less (i.e., instructional videos, DVDs, magnetic media)
7. Printing (i.e., school forms, letterheads, envelopes, **excluding** business cards)
8. Rental Agreements/Maintenance/Repairs costing \$999.99 or less
9. Registration/admission fees for **in-county** field trips only, when authorized by the principal.
10. Transportation costs for **in-county** field trips only. 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.
11. Non State Adopted Textbooks (except for state adopted programs 8540 and 8560).
12. 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 Board Policy 6680 – *Awards and Incentives*.
13. Exterminating services not to exceed \$2,999.99 annually.

14. 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 alternative programs may purchase food items when necessary to support the goals of the program.
 15. One-time per year Program Function Transfer of up to \$2,999.99 to the EESAC Trust Account (Program 50040000 – Function 056104). Refer to **Section III, Chapter 4, Trust** for full details.
- F. Expenditures **not allowed** to be paid from Fund 9 revenue include the following, and any similar or related items/services:
1. Furniture, fixtures, and equipment (including software) costing more than \$999.99
 2. Online services costing more than \$999.99 annually
 3. Hospitality items
 4. Armored car pick-up services
 5. Bottled water (except for emergency or clinical use)
 6. Individual memberships in professional organizations per Board Policy *6480 - Expenditures*
 7. Bank service charges (except for the charges incurred to open the initial checking account for a brand new school)
 8. 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.)
 9. Parking charges, tolls, and mileage
 10. Food purchases for faculty or other hospitality meetings, special observances and awards/incentives
 11. Coffee, coffee makers, filters, cups, napkins, spoons, forks, etc.
 12. Repairs/Maintenance agreements costing \$1,000.00 or more
 13. 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.
 14. Utilities

15. Telephone equipment and services (i.e., cellular phones, two-way radios, cable connections, or calling services)
 16. Items for Student Club sponsored activities
 17. Monetary/salary awards (including gift certificates), either for students or faculty
 18. In or out-of-county travel expenditures for faculty and staff
 19. Out-of-county travel expenditures for students
 20. Business cards (except when authorized, in writing, by the Region Superintendent)
 21. Salary expenditures
 22. Professional services and contracts for consulting and guest speaking
 23. Leases (i.e., facilities, copiers, office equipment)
 24. M-DCPS buses
- G. Purchase using Grant funds **are not allowed** through Fund 9.
- H. 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
- I. Individual purchases made from Fund 9 revenue must not exceed \$2,999.99. 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.
- J. **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. 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 the full amount of the check is used.
 - a. Request replenishment for the accumulated invoices/receipts once the petty cash is fully used.
 - b. If a small balance of cash remains for a check, this money will be receipted back into the Fund 9 account referencing its check number.
 - 3. Once the petty cash has been used, the treasurer may replenish the petty cash fund by issuing a new check and follow the steps in #2 above.
 - 4. At the end of fiscal year, the petty cash fund must be closed out as follows:
 - 1) All invoices/receipts should be replenished prior to the year-end deadline.
 - 2) Remaining cash on hand will be re-deposited into Fund 9 account referencing check number.
 - 3) 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 (02) funds to establish the Fund 9 Program in the Internal Fund, a request must be made via Memo to Accounts Payable using the following structure: Fund 100000, Object 114300, Location # (1XXXX00), functional area 000000-100000

- B. A request for replenishment once the spending threshold has been met must be made via a SAP Check Request.
1. A *Fund-9 Requisition Worksheet* form (FM-5363) must be prepared prior to creating the Fund 9 Check Request in SAP. (Refer to Chapter 7 in the Budget/Finance/Purchasing System Manual for instructions for complete instructions on how to complete the Request).
 - a. All checks included in the Fund 9 SAP Check Request must be enumerated on the *Fund-9 Requisition Worksheet* FM-5363 and this Form must be approved by the principal prior to entering the Check Request into SAP.
 2. If an error has been noted after a reimbursement was received from the District, a correction can be made the next time a Check Requisition is prepared for replenishment.
 - a. For corrections of less than \$30.00, add or deduct the amount of the correction from the total dollar amount of the line item of the same funding structure on the *Fund-9 Requisition Worksheet* (FM-5363) and corresponding Fund 9 Check Requisition.
 - b. For corrections of more than \$30.00, perform the following:
 - i. If the error resulted in *more* money being reimbursed than necessary, the money should be returned to the same funding structure. The treasurer shall complete the *Return of Overclaimed Fund 9 Expenditures* form (FM-5426), and complete a *Fund 9 Treasury Transmittal* using the **M-DCPS Fund 9** Vendor in eSAS.
 - ii. If the error resulted in *less* money being reimbursed than necessary, the entry should be added to next Fund 9 Check Requisition and corresponding *Fund-9 Requisition Worksheet* (FM-5363) completed by the treasurer.
- C. If a vendor issues a refund to the school for a Fund 9 expenditure previously reimbursed, the money received must be returned to the respective budget structure.

- a. The check from the vendor must be receipted into the Fund 9 Function (Program 50090000 – Function 090109), and must be deposited with the day's receipts.
 - b. Once the deposited vendor's check clears the bank, the treasurer shall complete the *Return of Overclaimed Fund 9 Expenditures* form (FM-5426), and complete a *Fund 9 Treasury Transmittal* using the **M-DCPS Fund 9** Vendor in eSAS.
1. If a vendor issues a refund to the school for a Fund 9 expenditure and it **has not** been submitted in a SAP Check Requisition, the check from the vendor must be receipted into the Fund 9 Function (Program 50090000 - Function 090109), and must be deposited with the day's receipts.
 - a. The treasurer will not include the initial payment in the next SAP Check Requisition.
 2. 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-5993) and complete a *Fund 9 Treasury Transmittal* using the **MDCPS-MISC10000** Vendor in eSAS for the desired amount to be returned to the District's discretionary (02) budget account.
 - b. 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 Office of Adult/Vocational Education, and offer various programs to the community that is 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 System to account for those activities particular to the Adult/Vocational curriculum.

The Adult and Community Education Handbook, issued by the Office of Adult/Vocational Education, 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 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 50100000 |
| 2. | Food Service | Program 50130000 |
| 3. | Production/Service Programs | Program 50140000 |
| 4. | Dental | Program 50150000 |

B. Program structures, as needed, must be activated through the Internal Fund Accounting Section. Policies and procedures for conducting activities as stipulated in the Adult and Community Education Handbook 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 Adult and Community Education Handbook, 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 are prohibited.

III. 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 Focus School Software system, as stipulated in the Adult and Community Education Handbook, must also be followed.
 - 2. In addition to documentation required by Internal Fund policy, documentation required for transactions processed through the Focus system must be maintained in accordance with the policies and procedures as stipulated in the Adult and Community Education Handbook 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. Frequently used functions under the Adult Education Program - 50100000 are as follows:
 - 1. Tuition Function (090610) – 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 Function (090710) – this function shall be used to account for revenue received for the rental of facilities.
- D. The functions available under the Food Service Program - 50130000 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 (095613) – 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 Function (095513) – this function shall be used to account for overages and shortages from food service operations.
- E. The functions available under the Dental Program – 50150000 shall be used accordingly when the Adult/Vocational center operates a dental program. Typical functions available under this program include the following:
 - 1. Dental – Outside Lab Fees (027315)
 - 2. Dental Office Supplies (027715)
 - 3. Implant (062115)
 - 4. Dental Program Equipment (062615)

- F. The functions available under the Production/Service Programs – 50140000 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 (096514)
 2. Auto Paint (096614)
 3. Child Care (096914)
 4. Cosmetology D (097114)
 5. Appliance Repair - Major (096214)
- G. The functions available under the Agriculture Program – 50120000 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 (059112) – 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 Function (094112) – this function shall be used to account for financial transactions related to livestock.
 4. Nursery Function (094212) – this function shall be used to account for financial transactions related to nursery operations.
 5. Crops Function (094312) – 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 assistant 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 - 501100 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 either be collected via Online School Payments (OSP) or by the Community School Designee. Cash 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. Balances in 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 are prohibited.
- E. Transfers of revenue from Community School Program Functions to other Internal Fund Program Functions are not allowed.
- F. Those schools with a YMCA operated aftercare program will be receiving donations from the YMCA to be used at the principal's discretion for purchasing supplies materials, and equipment for the school and to enhance the YMCA aftercare program. These monies should be recorded in 444500-50110000093411-0000 (Community School YMCA Donations) and expenditures should be made accordingly.

III. 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 (501100) as directed in the Community School Procedures manual.

I. GENERAL DESCRIPTION

In accordance with Board Policy 2340 – *Field and Other District-Sponsored Trips*, 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 Athletics, Activities, and Accreditation issues an annual handbook titled Field Trip Handbook 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.

Monies 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 Board Policy 2340 – *Field and Other District-Sponsored Trips*; **2)** is properly authorized by the school principal, other MDCPS administrator, and/or the School Board, as applicable; and **3)** generally transpires during the course of the regular school year.
- B. Monies 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. Money for field trips may be collected via Online School Payments (OSP). Refer to **Section II, Chapter 2 – Collection of Money** for collections procedures.
 3. For Out-of-Country field trips, schools may opt to use a vendor that collects money from parents through their own, online service. In these cases, the money collected by the vendor will not be recorded in the school's Internal Fund.

- C. Monetary Donations from school-allied organizations must be, 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 plus the district determined administrative fee** (i.e., allowable expenses include such item as admission fees, transportation, lodging), and a provision to cover the expenses of chaperones accompanying the students, as applicable.
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 Handbook. Additional attendees must be approved by the principal and have clearance per the Field Trip Handbook. Funds for attendance expenses for these individuals must be collected and processed through Internal Funds.
 3. Any additional charge to cover incidentals (e.g. water bottles, snacks, etc.) *must* be itemized in the approved *Field Trip Permission Request* forms (FM-2431) to inform parents of all charges above the actual expense of the trip.
- E. At the principal's discretion, high school classes (freshman, sophomore, junior and senior) may be authorized to conduct up to two (2) out-of-county field trips each fiscal year as fundraising activities and collect an extra set charge per attendee.

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. Donations may also be used if they are specifically earmarked for this purpose. At the principal's discretion, available funds in the Trust Program (50040000) Special Purpose (045804) 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 (50080000) Representation - Students Function (081508).
 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 Policies):
1. Meet educational objectives, be directly related to the curriculum or be necessary to the fulfillment of obligations to the athletic and activity programs as per Board Policy 2340 – *Field and Other District-Sponsored Trips*.
 2. Cannot be an entertainment form of event for which admission is charged as per Board Policy 7510 - *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 vendor's service to be provided by completing the *Agreement Form for Contracted Services* (FM-2453) as stipulated on **Section II, Chapter 6 – Expenditures Requiring Special Procedures** of this manual.

Additionally, all 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* forms (FM-3530)) may only be used for approved school-sponsored field trips that are coordinated and will be paid from school funds (either from Internal Fund or tax-dollar budget revenue).
- I. When teachers or school staff chooses to sponsor/organize trips for students that are not part of the M-DCPS curriculum, they are acting on their own and outside the scope of their employment. (Refer to the Field Trip Handbook and Student Activities Handbook for more details.)
 1. The use of any official M-DCPS forms (i.e., *Parent Permission Forms*(FM-4573), *Field Trip Permission Request Forms* (FM-2431), or *Field Trip Rosters* forms (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.

III. 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 of 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 - Only collections from students and other attendees shall be posted in the *Trust Program (5004000)* using different Field Trip functions, as assigned by the treasurer, for each grade level, team, or class group. Respective disbursements will be recorded in the appropriate functions accordingly. Available field trip functions for in-county trips include, but are not limited to, the following:
 - a. Field Trips 1 (Function 041504)
 - b. Field Trips 2 (Function 044604)
 - c. Field Trips 3 (Function 044704)
 - d. Field Trips 4 (Function 044804)
 - e. Field Trips 5 (Function 044904)
 - f. Field Trips 6 (Function 045004)
 - g. Field Trips 7 (Function 045104)
 2. Out-of-County Field Trips - Only collections from students and other attendees will be posted in the *Trust Program (50040000)* 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, but are not limited to, the following:
 - a. Field Trips A – Out-of-County (Function 054604)
 - b. Field Trips B – Out-of-County (Function 054704)
 - c. Field Trips C – Out-of-County (Function 054804)
 3. Out-of-Country Field Trips –Only collections from students and other attendees will be posted in the *Trust Program (50040000)* using different Out-of-Country – Field Trip Functions, as assigned by the treasurer. Respective disbursements will be recorded in the appropriate functions accordingly. Available out-of-country field trip functions include, but are not limited to, the following:
 - a. Field Trip – Out-of-Country (Function 051404)
 - b. Field Trip – Out-of-Country (Function 051504)
 - c. Field Trip – Out-of Country (Function 057304)
 - d. Field Trip – Out-of-Country (Function 057404)

- e. Field Trip – Out-of-Country (Function 057504)
- f. Field Trip – Out-of-Country (Function 057604)

As collections in these functions may remain from one school year to the next, an *Out-of-Country Student Payment Schedule Log* will be completed by the sponsor and kept for audit purposes.

- a) In cases where the school utilizes a third-party vendor to collect money from students for the trip, the money collected by the vendor will not be recorded in the school's Internal Fund.
- 4. Sub-ledgers must be used when multiple field trips are recorded within the same program/function. Sub-ledgers may be used to separate collections from different classes or grades attending the same trip.
 - 5. The issuing of blank checks to be taken by school staff for payment of field trips is prohibited.
 - 6. 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 (50030000) Function applicable to the class or club that is raising the funds for the field trip (*i.e., Team A - Function [014803], Cheerleaders – Function [008203], Student Council – Function [019103]*).
 - 2. The treasurer will issue all field trip related disbursements to the different functions for the corresponding amounts to be charged to each function.

- D. In cases wherein the cost of the field trip is funded all or in part through the Special Purpose Account, expenditures will be directly recorded in the Trust Program (50040000) Special Purpose (045804) Function.
- E. For approved in-county/out-of-county/out-of-country 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 Handbook issued by the Division of Athletics, Activities, and Accreditation.
 2. Payments to vendors for field trip expenses must be initiated via a properly completed *Check Requisition/JV Transfer* form (FM-0992) 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/out-of-country 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/out-of-country field trips a monetary advance may be provided for incidental expenses to be paid by the faculty chaperone while on the trip.
- 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 to the treasurer at the conclusion of the trip and approved by the principal.
 - 2) 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 (081508)* when the trip is funded by the school. Advances provided shall not exceed available funds and are limited to \$300.00 per trip.
 - 3) 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.
5. Per diem amounts may be provided to students for meals and other anticipated expenses when attending out-of-county/out-of-country 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 refer to page 2 of the *Travel Expense Report by Faculty When Accompanying Students* (FM-0994). Additional documentation (*i.e., vendor receipts, invoices, etc.*) supporting expenses paid by students from their per diem amounts are not required.

- c. Advances provided for meals shall not exceed available funds and are limited to \$2,500.00 per trip.
- F. For Out-of-Country field trips, schools may opt to use a vendor that collects money from parents through their own, online service. If a school decides to provide this option to families, the following must be adhered to:
- a. The Field Trip *must* be approved by the School Board prior to the vendor starting collections from the students.
 - b. The vendor must be an approved M-DCPS vendor.
 - c. The vendor must provide students with the option of either purchasing travel at the school site (*i.e., cash or check*) or purchasing travel on the vendor's website utilizing a secure payment method (*i.e., credit card*).
 - d. Neither the School Board, school site, parent, nor the student will incur any additional costs, fees, and/or penalties for credit card purchases made via the vendor's website. Vendor shall be fully responsible for all costs associated with these types of transactions.
 - e. Vendors shall provide a website for parents to purchase travel on behalf of their students.
 - f. Schools shall require parents, when using the vendor's website, to purchase travel, to provide the vendor with the following information:
 - 1. Date of trip
 - 2. School Name and School Location
 - 3. Student Name
 - 4. Last 4 digits of student's I.D. #
 - g. Vendor shall furnish a monthly report for the school (Principal and Sponsor) which will include:
 - a. Trip Destination
 - b. Trip Date
 - c. School Name

- d. School Location
 - e. Sponsoring Teacher's Name
 - f. Cost of trip per student
 - g. Student Name
 - h. Dates of payment and amount
 - i. Running/ending balance per student
- h. A standardized template has been created with all required information to be completed by vendors and submitted on a monthly basis to participating school sites.
- i. School sites participating in this program will be required to keep a record of all payments made by students at the school site.
- j. The school site and vendor will be responsible for the reconciliation of payments with the total trip cost.
- k. The vendor is subject to all School Board rules relating to the confidentiality of student records. The vendor will acknowledge and agree to comply with The Family Educational Rights and Privacy Act ("FERPA") and all state and federal laws relating to the confidentiality of student records.
- G. 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. Refunds *must* be issued prior to the end of the fiscal year in which the activity was scheduled to be completed.
- H. Balances remaining in field trip functions **after all pertinent expenditures for the individual field trips have been paid** will be disbursed as follows:
- 1. If the existing balance is \$1.00 or more per student, refunds must be issued to the respective students per **Section II, Chapter 5, page 6, General Procedures** of this Manual.
 - 2. Balances of less than \$1.00 per student may be transferred to the applicable class/club account; or, if none exists, must be transferred to General Miscellaneous. The school principal must sign the required transfer form before the treasurer can execute the transfer.
 - 3. Balances in field trip functions should be resolved within 10 days of the final trip payment.

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 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 and therefore **may not** be conducted independently by school-allied organizations:
 - 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 employee's school activity and/or overall employment responsibilities at school.

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.
 - b. Entertainment/student activities containing scenes, language or jokes that are not compatible with the dignity of educational institutions are prohibited as per Board Policy 7510 – *Use of District Facilities*.
 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.
 5. The sale of school memory books and/or yearbooks
- C. 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.
 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.

- D. 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.
- E. Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extra-curricular activity, or to obtain supplemental resources that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the approval of the principal and the region administrator as per Board Policy 6605 - *Crowdfunding*.
- 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 (50030000). Fundraising activities conducted for the music program student groups may also be recorded in Music Program (50020000) activity functions.
- H. The sale of bagels is considered a fundraising activity and all fundraising policies apply. An invoice will be provided by the Department of Food and Nutrition for the cost of the bagels purchased and a check will be written to the school (with "Cafeteria" in the memo line) to pay for the bagels from the sponsoring class/club's account. The money collected from the fundraiser will be deposited into the sponsoring class/club's Internal Funds account.
- I. 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 via *School-Allied Organization Fund-Raising Activity Application for Fund-Raisers Conducted on School Grounds Form* (FM-6570), with those involving community solicitations also requiring written approval from the Region Superintendent via the *School-Allied Organization Fund-Raising Activity Application for Fund-Raisers Conducted in the Community Form* (FM-6571). 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.

- J. Fundraising profits shall be used for the purpose intended as specified in the *Application for Fund Raising Activity* form (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 as per Board Policy 5830 – *Student Fund-Raising*.
 2. Senior high school clubs may participate in fundraising activities for charitable purposes of certain state/national sponsoring organizations as per Board Policy 5830 – *Student Fund-Raising*.
 3. Transfers of up to 15% of profits from student clubs' fundraising activities, when assessed by the principal, may be transferred (via a **Program Function Transfer – TRN**) to the General Miscellaneous function (080108).
- K. 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**. 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 as per Board Policies 9700 – *Relations with Special*

Interest Groups, 9211 – Parent Organizations, Booster Clubs, and other Fund-Raising Activities, and 5830 – Student Fund-Raising).

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 as per Board Policies *9211 – Parent Organizations, Booster Clubs, and other Fund-Raising Activities, and 5830 – Student Fund-Raising.*
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 Superintendent/designee. Direct solicitation of funds from the public by students on roadways and street corners is prohibited *9211 – Parent Organizations, Booster Clubs, and other Fund-Raising Activities, and 5830 – Student Fund-Raising.*
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 weeks; and c) promotional activities shall be kept within reasonable bounds and competition among schools and individual students shall not be unduly stimulated as per Board Policies *9211 – Parent Organizations, Booster Clubs, and other Fund-Raising Activities, and 5830 – Student Fund-Raising.*
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 as per Board Policy *7510 – Use of District Facilities.*

6. All forms of gambling and games of chance are prohibited. Games based entirely upon skill are not to be considered games of chance as per Board Policy 7510 – *Use of District Facilities*.
7. Use of school grounds and buildings for pony and other animal rides, raffles, bingo, and card playing is prohibited as per Board Policy 7510 – *Use of District Facilities*.
8. Any contest that is conducted by selling votes is prohibited as per Board Policy 7510 – *Use of District Facilities*.
9. **No** notices, tickets, information, sales “gimmicks,” coupon/discount cards 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 as per Board Policies 9700 – *Relations with Special Interest Groups* and 9700.01 – *Advertising and Commercial Activities*.
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.
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 from one hour before the beginning of the school day until one hour after dismissal of the final class of the day. Food items sold must also adhere to nutritional standards set forth by the School Board per Board Policy 8510 – *Wellness Policy*.
12. No vendor is permitted to sell on school premises on concession, consignment, or percentage basis, except commercial vending machines and class picture package photographers that are under approved contracts with the school and approved by the principal.
13. 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 per Board Policies 9700 – *Relations with Special Interest Groups* and 9700.01 – *Advertising and Commercial Activities*.

14. 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 disrupt teachers and/or sponsors who are in the classrooms to sell products/services per Board Policy 9150 – *School Visitors*.
15. 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 per Board Policy 5722 – *School-Sponsored Publications, Productions, and Performances*.

- L. 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.
- M. 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.
- N. 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.)

III. 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 Office, school site administrators, activity directors, treasurers, sponsors, and students involved in these activities, the following description of assigned responsibilities is provided.

- 1. Region Office's Responsibility:
 - a. School Board policies require that the Region'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's Superintendent must be obtained in advance per Board Policy 9211 – *Parent Organizations, Booster Clubs, and Other Fund-Raising Activities*.

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 Policies; and
 - b. The principal/designee must also sign the *Application for Fund Raising Activity* form (FM-1018) indicating approval of the activity, the *Student Activity Operation Report* form (FM-0996), and all other supporting documentation as required.
 - c. The principal has the responsibility to communicate all fundraising activities to the treasurer prior to the start of the activity.
3. Activities Director's Responsibility:
 - a. Maintains activities calendar to ensure that fundraisers take place during their approved timeframe.
 - b. Monitors fundraisers and coordinate with the treasurer to ensure that activity was conducted appropriately and that all paperwork is submitted correctly prior to approving the sponsor for a new activity.
4. Sponsor's Responsibility:
 - a. Complete the *Application for Fund Raising Activity* form (FM-1018), 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* form (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.

- e. The *Student Activity Operation Report* form (FM-0996) must be completed within two weeks of the fundraiser's conclusion or the final payment to vendors.

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

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. The treasurer must review the *Student Activity Operation Report* (FM-0996) for accuracy of receipts and disbursements and communicate with Activities Director if the forms are not completed fully and timely. Treasurer forwards the Form to the principal for approval.
 - d. Maintain files with the completed and approved *Application for Fund Raising Activity* forms (FM-1018), *Student Activity Operation Report* forms (FM-0996), 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* (FM- 0995)
 - e. *Certificate of Loss Report* (FM-0997)
 - f. *Certificate of Disposal* (FM-2918)
 - g. Complimentary Items – Recipient(s) List (FM-6679)

2. APPLICATION FOR FUND RAISING ACTIVITY FORM (FM-1018) and (when applicable) REGION OFFICE APPROVAL FOR FUND RAISING ACTIVITY (COMMUNITY SALES) form (FM-5656):
 - a. Sponsors must complete this form to request approval from the school principal prior to commencing any fundraising activity.
 - b. Completed forms must be submitted to the treasurer, who will review the activity for appropriateness, and will forward the form to the Principal for approval.
 - c. Region Office approval must also be requested for activities involving community sales by submitting *Region Office Approval for Fund Raising Activity (Community Sales)* form (FM-5656).
 - d. Approved forms must be returned to the school treasurer, who will then log in the activity and assign an activity number.
 - e. 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 be completed in its entirety.

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

The *Student Activity Operation Report* form (FM-0996) is designed for reporting any kind of fundraising activity, either ticket or merchandise sales.

 - a. The Form must be prepared and submitted to the treasurer by the sponsor to summarize all fundraising transactions, including merchandising activities.
 - b. Completed original *Student Activity Operation Report* form (FM-0996) must be maintained by the treasurer and a copy given to the sponsor.
 - c. The form must be completed in its entirety.

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* form (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* form (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* form (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* form (FM-0992), 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 FORM (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.
- a. Original Forms must be retained by the treasurer for audit purposes and attached to the original *Student Activity Operation Report* form (FM-0996).
 - b. A copy should be maintained by the sponsor.

- c. This form is designed to assist in inventory control only and does not eliminate the need to issue receipts for cash received.
 - d. The form must be completed in its entirety.
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. *Certificate of Loss Reports* form (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.
- a. Certificates must be presented to the principal for acknowledgment signature and for action deemed appropriate.
 - b. Original certificates must be retained by the treasurer for audit purposes and attached to the original *Student Activity Operation Report* form (FM-0996).
 - c. A copy should be maintained by the sponsor.
 - d. The form must be completed in its entirety.
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 its presence and disposal is properly certified.
- a. Original certificates must be retained by the treasurer for audit purposes and attached to the original *Student Activity Operation Report* form (FM-0996).
 - b. A copy should be maintained by the sponsor.
 - c. The form must be completed in its entirety.

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 (e.g. Prom) 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 either be obtained from the school treasurer or ordered by the activity sponsor. All ticket orders must be reviewed by the treasurer prior to purchase to 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. Color of tickets purchased, if applicable;
 - e. Donated tickets require a “no charge” invoice with above quantity information shown; and
 - f. Actual number of tickets delivered should be verified by the treasurer and “goods received” certified by the individual that received the order.
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 Forms 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* form (FM-0990) form upon receipt of tickets.
 - b. *The Serialized Forms & Ticket Distribution Log* form (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) form upon return of tickets.
7. All tickets allocated as complimentary tickets must be supported by list of signatures of recipients. Use *Complimentary List* form (FM-6679).

8. If the tickets are mailed, the name and address of recipient are required in lieu of the signature.
9. Tickets presented for admission must be torn, stamped, hole-punched, or otherwise invalidated.
10. Unsold tickets printed for a single event will be returned to the treasurer and retained with corresponding activity reports.
11. 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.
12. For tickets being purchased through Online School Payments (OSP), tickets should be distributed by the sponsor upon proof of OSP payments.

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 returned to the treasurer to 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* form (FM-6679). Original list must be retained by the treasurer for audit purposes and attached to the original *Student Activity Operation Report* form (FM-0996). A copy should be retained by the sponsor.
- D. Fundraising items can be discarded if perishable and not able to be sold. A Certificate of Disposal Form (FM-2918) should be completed. Original Form must be retained by the treasurer for audit purposes and attached to the original *Student Activity Operation Report* form (FM-0996). A copy of this form should be retained by the sponsor.

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 and the profits from the vendor must be in monetary form. Merchandise in lieu of monetary profit is prohibited. 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 week).
 2. Book fairs shall not extend beyond two 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 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) form 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.

III. 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* form (FM-1004).
 - a. For books sold costing less than \$10.00 each, the *Recap of Collections* form (FM-1004) should reflect the number of books sold and total amount collected from the sales.
 - b. For novelty items sold, the *Recap of Collections* form (FM-1004) 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* forms (FM-1004) 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* form (FM-1004) 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 submitted daily, 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 (50040000) Book Fair (047004) 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 monetary 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 via Program Function Transfer (TRN) entirely into the Library Function (Program 50040000 – Function 043404), or may be divided between the Library Function (Program 50040000 – Function 043404) and General Miscellaneous Function (Program 50080000 – Function 080108) 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 and to provide accountability measures, 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 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.

III. GENERAL PROCEDURES

Student Picture Packages and Class Group Pictures

According to School Board Policies, only one (1) photography 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. In addition, per *ITB-15-051-MT – Student and Class Pictures*, which was awarded via School Board Agenda Item E-144 in September 2016, a list of Awarded Photographers has been established by the School Board to encourage competitive prices and ensure quality of service to schools for this photographer activity. The following must be adhered to when completing this picture activity:

1. Must be conducted by the school, not a school-allied organization; and all commissions 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. After finalizing the general school pictures activity (including the class group pictures), the commission check from the vendor will be deposited into the School Pictures account (Program 50080000 – Function 080508) and will indicate the school's profit for this activity. A transfer of up to 50% of the profit from the general student picture activity, including class group pictures, may be made to the Special Purpose Account (Program 50040000 – Function 045804) via a *Program Function Transfer* (TRN).
 - I. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the Region Superintendent and the Associate Superintendent – Region Support to transfer the remaining 50% of the profit from the School Pictures account (Program 50080000 – Function 080508) to the Special Purpose Account (Program 50040000 – Function 045804).
 - a) Written documentation of this approval must be kept on file for audit purposes

- II. 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.
 - III. 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)**.
 - IV. The school's treasurer can effectuate a transfer of funds via *Program Function Transfer* (TRN) to the Yearbook account (Program 50030000 – Function 013903) upon obtaining a *Check Requisition/JV Transfer* form (FM-0992) request signed by the principal.
5. Student picture packages and class group pictures should be conducted per the following protocols for both the school sites and the selected photographers:

SCHOOL SITE PROTOCOLS

- a) Collection of monies will be conducted by the photographer and/or photographer's staff.
- b) Schools are required to solicit 3 bids from the list of pre-approved vendors, one of which must be a certified minority/women business enterprise (M/WBE) via the *Bid for Student Photograph Packages Form* (FM-0998).
 - a. Bids can be solicited via email. Documentation of this email must be retained by the school.
 - b. Bids submitted will be evaluated based on price, quality, variety of picture packages, and services as well as the negotiation of the commission package.
- c) Packages must consist of a low dollar option. Vendor selection does not necessitate approval from the region and can be made from one, two, or three satisfactory bid responses from vendors.
- d) All price lists and flyers are to be verified by the principal to ensure that information is aligned to the awarded bid prior to dissemination to parents.
- e) Principal and selected vendor will schedule a meeting to determine the most acceptable picture-taking schedule for the school.

- f) Principals are required to identify a designee to assist throughout picture day at the school. The designee may be a staff member or parent community volunteer but designee shall not assist with money collection/ at any time.
 - a. Designee's responsibilities will be to primarily assist homeroom/classroom teachers with maintaining order during the idle time between pictures and may conduct head counts to confirm number of students taking pictures with number of picture orders submitted.
 - b. At no time shall a staff member, parent, volunteer, or member of a school-allied organization such as the PTA handle monies.
 - c. Upon delivery of the picture packages, the principal's designee will reconcile the delivered packages to the *Student Picture Delivery Reconciliation* Form. Both the vendor and the designee must sign the Form, acknowledging the delivery and the Receipt of Goods as specified. All signed copies of this form should be retained for audit purposes.
- g) All discrepancies will be handled between the parent/guardian and vendor awarded bid.
- h) Principals will have the discretion to terminate contract with 30-day notice if dissatisfied with product or service.

VENDOR PROTOCOLS

- a) The awarded vendor will provide personnel management, supplies, and instruction as necessary to the photographers and staff.
- b) Vendor will be responsible for collection of money and applicable sales tax paid.
- c) The actual number of vendor photographers and assistants required to adequately staff the picture taking process will be mutually agreed upon between the vendor and school administration.
- d) Multiple package choices in varying price ranges as well as ala carte options will be provided to parents, students, and staff.
- e) Vendor must include a commission percentage on the bid.

- f) Supplementary student materials such as certificates and bookmarks may be donated to the picture program with acceptance of the principal and not as a condition for awarding bid.
- g) Vendor will guarantee satisfaction with picture packages to students and parents.
- h) Vendor will provide mutually agreed upon dates for photo shoots to meet school and activity needs.
- i) Vendors will provide multi-lingual flyers as requested by Principal with price lists.
- j) At least 50 additional flyers above the school count will be provided to schools.
- k) Picture packages must be delivered to the school within 30 days of the picture taking activity accompanied by a completed and signed *Student Picture Delivery Reconciliation Form*.
 - a. Vendors may use their own forms in lieu of the *Student Picture Delivery Reconciliation Form* as long as the vendor's forms contain the same information as the District's forms.
- l) Commission payments are to be remitted to the school at the time of delivery of picture packages.
 - a. Commission payments must be accompanied by a copy of the *Student Picture Delivery Reconciliation Form* or vendor provided form, indicating the total amount collected and a computation of total amount of commission due to school.
- m) No picture packages may be offered or sold, whether online or in person, after scheduled date of picture package delivery, unless it has been mutually agreed upon between the principal and the vendor.
- n) All school picture/class picture packages paid by parents/guardians, including online payments collected by the vendor must be delivered to the school to ensure that the school receives the proper commission for all school/class picture packages sold to the students; and
- o) Only merchandise that is part of the bid can be offered to the students at the prices on bid.

Personality/Holiday Pictures

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 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 commissions 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. For Personality/Holiday picture activities, the *Bid for Student Personality/Holiday Portraits* (FM-TBD) must be used to solicit three bids, one of which must be a certified minority/women business enterprise (M/WBE). Selection of a vendor may be made from one or two satisfactory bid proposals.
5. The revenues for personality/holiday pictures activity must be recorded in the respective student class/club/activity function in the *Classes and Clubs Program (50030000)* that is sponsoring this fundraising activity.

School Dance/Graduation Pictures

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.

3. 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. (Refer to **Section IV, Chapter 7 – Graduation/Senior Class Activities** of this manual).
4. For the individual pictures of seniors (annuals) taken mainly for yearbook purposes, the three bids (one of which must be a certified minority/women business enterprise (M/WBE) 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).
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.
 - 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.
 - Different photographers can be selected for these types of events.
 - All proposals and Committee Evaluation Forms must be kept for audit purposes.
6. The photographer should remit to the school the Commission check in the amount stipulated in the *Proposal for Photographic Services Forms* prior to the date of the event.
7. The Commission 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 as well as advertisements. 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.

1. The sales price per Memory Book should not exceed \$25.00

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 monies collected from such sales must be either collected via Online School Payments (OSP) or collected in cash and remitted to the 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. All advertisements for the Memory Book must be approved by the principal.

4. While the yearbook is not taxable, the memory book **is taxable** since it is considered as a fundraising activity.

5. 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 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. For Memory Books produced by a third party vendor, schools are required to solicit three bids, one of which must be a certified minority/women business enterprise (M/WBE).
 - 1. Bids should be solicited via email using the *Bid for School Memory Books* Form (FM-7667).
 - 2. Bid documentation must be retained by the treasurer for audit purposes.

- E. 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 50080000 – Function 080108).
 - 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 50040000 – Function 045804) or from a donation received specifically for this purpose.

III. GENERAL PROCEDURES

- A. Treasurer should maintain completed FM ##### with *Student Activity Operation Report(s)* form (FM-0996) as stipulated in **Section IV, Chapter 2 – Fundraising Activities** section of this manual.
- 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 (50080000) Memory Book (081308) Function. A sub-ledger must be used when recording the sales and advertising within the same program/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)* form (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. Board Policy 9700.01 – *Advertising & Commercial Activity* stipulates that the Principal shall establish procedures by which advertisements may be displayed in school communications and Memory Books. Principals have the right to refuse advertising which is obscene or offends the morals and/or conscience of the school or community.
 - 1. When including advertising in Memory Books, the school must adhere to all advertising guidelines in Board Policy 9700.01 – *Advertising & Commercial Activity*.
- F. Copies of the completed *Record of Yearbook/Memory Book Advertising Sold* form (FM-1028) for this activity, shall be submitted to the school treasurer to be kept on file for audit purposes.
- G. The balance in the Memory Books account after the photographer has been paid for the books 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 advisor/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. 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. The production of yearbooks, including the contracts for printing and photography services, must adhere to the following guidelines:
1. The purchase of yearbooks by students is entirely optional, and the selling price must 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 CDs. These optional items must be offered and charged separately.
 - b. The sales price per yearbook should not exceed \$25.00 in middle schools. There is no sales price maximum for Senior High Schools.
- B. Board Policy *9700.01 – Advertising & Commercial Activity* stipulates that the Principal shall establish procedures by which advertisements may be displayed in school communications and yearbooks. Principals have the right to refuse advertising which is obscene or offends the morals and/or conscience of the school or community.
1. When including advertising in Yearbooks, the school must adhere to all advertising guidelines in Board Policy *9700.01 – Advertising & Commercial Activity*.

- C. 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 advisor 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 or administrator).
 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-year period.
- D. 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 is optional. These transactions are directly between the students and the photo studio; and therefore, are not required to be accounted for through the schools' Internal Fund.

III. GENERAL PROCEDURES

- A. The production of the yearbook may only be undertaken in Secondary Schools, Middle Schools and K-8 Centers that offer journalism/yearbook courses. It requires a cooperative effort among the principal, yearbook sponsor/advisor, 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 via return receipt with copies of all solicitations being kept for audit purposes.
- C. The production of a Yearbook will require two different bids: Publishing and Photography.
1. At least one vendor from each of the two different bids must be a certified minority/women business enterprise (M/WBE).
 2. The school will solicit at least three prospective bidders for each the publisher and the photographer by presenting bid invitations to vendors known to engage in or be interested in this type of project using the following forms:
 - a) *M-DCPS - Standard Bid Form: Printing of Yearbooks* form (FM-1023)
 - b) *M-DCPS Standard Bid Form: Yearbook Photography* form (FM-1026)
 3. Once the bids are returned from the vendors, The Yearbook Committee will tabulate bids and evaluate the bidders using the following forms:
 - a) *Bid Tabulation* form (FM -1024)
 - b) *Committee Appraisal – Yearbook Printing* form (FM -1025)
 - c) *Committee Appraisal – Photography Contract* form (FM-1027)
 - 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.
4. 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
- D. 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.
- E. 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.
- F. 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 in which money is collected in person
 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.
 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. The school treasurer will record the revenue received in the yearbook Internal Fund account (Program 50030000 – Function 013903) and make the deposit accordingly in the school's checking account.

In addition to collection of cash in person, schools can opt to sell Yearbooks via one online method, either via the school's Online School Payments (OSP) system or using the contracted Publisher's website.

5. Yearbooks sold via Online School Payments will be receipted by the OSP system. Refer to **Section II, Chapter 2 – Collection of Money**.
6. Purchases of Yearbooks may also be made through the contracted Publisher's website using a secure payment method.
 - a. The contracted vendor will provide a weekly report to respective schools which will include:
 - i. School name
 - ii. Student names
 - iii. Confirmation numbers
 - iv. Number of books ordered per student
 - v. Total dollar amount collectedThis report must be maintained on file for audit purposes.
 - b. School yearbook sponsor is responsible for incorporating the sales, as reported weekly by the vendor, on the *Monthly Operating Report Form* (FM-1030).
 - c. Vendor shall furnish School with a total report of all sales, including student names and confirmation numbers, at the time of yearbook delivery. This final roster must have a signature line next to each student's name to be signed by the student at the time of distribution to acknowledge "goods received".

- G. 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 tax is applicable.
 - b. It is the responsibility of the yearbook advisor/sponsor to ascertain that all invoice charges are in accordance with the bid proposal and that no sales tax is being charged to the school before approving the invoice(s) for payment.

2. It is the responsibility of the yearbook advisor/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 days of receipt of goods, unless discrepancies arise.
 - a. Billing discrepancies must be documented by the yearbook advisor/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.

- H. The preparation and maintenance of the yearbook records, particularly the monthly financial reports, is the responsibility of the yearbook advisor/sponsor. Students may assist in the preparation of required forms under the supervision of the yearbook advisor/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* form (FM-1028).
 - a. Collections received for yearbook ads *must* use a sub-ledger to record ad revenue within the yearbook Internal Fund account (Program 50030000 – Function 013903).

2. *Log of Yearbook Deposits* form (FM-1029) reflects the deposits made. The deposits with the treasurer should be listed in chronological order.
3. *Monthly Operating Report* form (FM-1030) provides a summary of transactions for each month and year-to-date.
4. *Distribution Report* form (FM-1031) details the distribution of each book.
 - a. All books printed must be accounted for.
 - b. All books delivered must be documented (i.e., retain a copy of the invoice).
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 advisor/sponsor until they are audited.

EXHIBIT IV-6

SUMMARY OF YEARBOOK RESPONSIBILITIES

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

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, invitations, and commencement ceremony activities, such as rental of caps and gowns, etc. The Student Activities Handbook, issued by the 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. Three proposals must be obtained per the guidelines in the Student Activities Handbook.
 - b. 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.
 - c. 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.

- d. 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 by the committee of the graduating class as stipulated in the Student Activities Handbook.
 - a. Action of the committee should be certified on the *Committee Report* form (FM-1033).
 - 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 three 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. Arrangements for the rental of graduation caps and gowns will be centrally bid by the Office of Procurement 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 50040000 - Function 040804).

- 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.
 - a. 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 (Program 50040000 – Function 045804).
 2. Other procedures regarding caps and gowns as stipulated in the Student Activities Handbook must be adhered to.
- C. GRADNITE, GRADBASH, AND OTHER 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. A *Field Trip Request* Form (FM-2431) must be completed prior to initiating the field trip activity. As Gradnite and Gradbash are Pre-Approved Out-of-County field trip activities, approval from the Region to conduct these field trips is not required, however a copy of the *Field Trip Request* form (FM-2431) is still required to be forwarded to the Region.
 - b. Money collected must be submitted to the treasurer to be accounted for in the school’s Internal Fund account for Gradnite (Trust Program 50040000 – Function 056604).
 - c. All pertinent documentation for this event must be provided to the school treasurer to be retained for audit purposes.
3. Other procedures for these events 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 Outgoing Class (Classes and Clubs Program 50030000 – Function 036603) Refer to **Section IV, Chapter 9 – Sales Tax** in this manual for sales tax provisions associated with school events.

- b. Printed invitation style tickets must 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 amount printed and this amount must not be altered in any way.)
 - i. If the prom ticket is non-refundable, "No Refunds" must also be printed on the tickets.
 - c. All pertinent documentation for this event must be provided to the school treasurer to be retained for audit purposes.
2. Other 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 (Program 50040000- Function 045804) if fundraising proceeds are not sufficient to cover reasonable costs. Available revenue in the Classes and Clubs (50030000) program, General Activities (016503) Function, may also be used to subsidize reasonable costs.

III. GENERAL PROCEDURES

All Internal Funds policies and procedures as outlined in this Manual must be adhered to for senior activities, however there are some unique policies that must also be adhered to for some of these activities.

- A. 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 maybe 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 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.
 - e. Rental fees for cap and gowns are not permitted to be collected via Online School Payments.
 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.
 - c. Final payments to the vendor for caps and gowns must be made prior to June 30th of each fiscal year.
 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.
- B. For transactions relating to Gradnite/Gradbash and similar senior celebration trips, the following procedures apply:
 1. 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. 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. Maintain adequate documentation for the collections made and submitted for deposit to the treasurer.
 - d. If Gradnite/Gradbash payments are collected via Online School Payments (OSP), OSP policies and procedures as outlined in **Section II, Chapter 2 – Collection of Money** in this Manual must be adhered to.
 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.

- C. For transactions relating to the Prom, the following procedures apply:
1. Payments from students may be collected by the Student Activities Director or sponsor. 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. All tickets allocated as complimentary tickets must be supported by list of signatures of recipients. Use *Complimentary List* form (FM-6679).
 - c. Maintain adequate documentation for the collections made and submitted for deposit to the treasurer.
 - d. If Prom payments are collected via Online School Payments (OSP), OSP policies and procedures as outlined in **Section II, Chapter 2 – Collection of Money** in this Manual must be adhered to.
 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**.
 - 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 Policies and administrative regulations govern newspaper activities:

1. Board Policy 9700 – *Relations with Special Interest Groups* 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. Board Policy 5722 – *School-Sponsored Publications, Productions, and Performances* designates to the principal the responsibility for supervision of newspapers to conform to the intent of Board Policy on communications with the public.

3. When using an outside vendor to print the publication, Board Policy 6320 - *Purchasing* requires the solicitation of bids from three or more printers for printing services, one of which must be a certified minority/women business enterprise (M/WBE), if available.

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.*).

III. 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 50030000 – Function 011603) 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 within thirty days of publication.
 - 2. It is the responsibility of the newspaper advisor/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 advisor/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.
 - a. Billing discrepancies must be documented by the newspaper advisor/sponsor, communicated to the school treasurer, and discussed with the school principal.

E. NEWSPAPER RECORDS

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

- 1. *Monthly Operating Report* form (FM-1019)
- 2. *Record of Newspaper Advertising Sold* form (FM-1020)

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.

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 and other instructional materials
 - b) Furniture and equipment
 - c) Supplies purchased for school use
 - d) Uniforms or costumes that are purchased by the school (for which the school maintains ownership).
 - e) Musical instruments purchased by the school (for which the school maintains ownership)
 - f) Yearbooks
 - g) Student awards (for educational purposes: i.e., trophies, medals, ribbons, certificates of recognition, plaques)
 - h) 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 when payments are made from school funds
 - i) Purchases of decorations (i.e. flowers, balloons, etc.) and personal use mementos (glasses, personalized napkins, key chains, etc.) to be given to the students
 - j) Event programs that are printed commercially, and distributed to the students/parents
 - k) Admission fees charged to athletic or other school-sponsored events held by elementary, secondary, and vocational technical centers and paid by the school
 - l) Lodging (i.e., hotel accommodations) for school faculty, staff, and students on official school business/activities in the State of Florida.

- 2) Sales tax **must be paid** for the following purchases:
 - a) Merchandise purchased for re-sale
 - b) T-shirts, including team uniforms, or other personal use items purchased by students
 - c) Memory books
 - d) Rental fees collected for graduation caps and gowns
 - e) Locks sold to students
 - f) All merchandise, books, materials, supplies, etc. purchased for re-sale, particularly in the bookstore.
 - g) Supplies sold through school-operated vending machines

- d. Only purchases 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 when applicable.
 - 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**:
 - a) **may not be** reimbursed sales tax **if the items purchased were eligible for sales tax exemption**.
 - b) **may be** reimbursed if the items purchased, on behalf of the school, were taxable nevertheless (e.g. items for resale).

- 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. Upon registering with the Department of Revenue, filings are required on a scheduled basis (monthly, quarterly, annually) based on the Department’s determination. In such cases, the following guidelines apply:
 1. Schools must individually register as a business with the Florida Department of Revenue.
 2. Schools **must** file on a timely basis per their assigned schedule.

- 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 with minimal sales tax collections each year may qualify to file returns annually. Inquiries for eligibility for this option should be directed to the Department of Revenue.
3. Once a school is registered, the permit is automatically renewed each calendar year.
 4. Schools may incur financial penalties levied by the Department of Revenue if their filing is late or incomplete.
 5. 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.
 1. 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 via DR-15MO.
 - a) The amount due for sales tax must be paid from the sponsoring account from which the purchase was made.
 - b) If insufficient funds are available in the Program Function that made the initial purchase, the Trust Program (50040000) Special Purpose (045804) may be used.
 2. The school treasurer must prepare and file the required sales tax returns accordingly, with the Florida Department of Revenue.
 3. Schools may incur financial penalties levied by the Department of Revenue if their filing is late or incomplete.
- B. Special provisions/procedures for particular types of sales transactions are as follows:
 1. AGRICULTURAL SALES (Program 50120000)

- 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 50140000)
- a. Work orders must include service fees, material costs, and taxes, when applicable.
 - b. Parts billed to customers are subject to sales tax.
 - 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 (Program 50040000 – Function 044004).
 - f. The school treasurer will transmit sales tax to the Department of Revenue on the Sales and Use Tax Return for appropriate collection period on a timely basis. Collection allowances will be transferred to General Miscellaneous Account.
3. 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 (Program 50040000 – Function 045804).

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 budgeted funds and school Internal Fund revenue when permitted and authorized. When travel expenditures will be paid from tax dollar budgeted 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. 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/Vocational 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 “B” 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 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 Division of Athletics/Activities and Accreditation's Interscholastic Athletic Manual for senior high schools, and the Middle Schools and K-8 Centers Athletic Program Administrative Procedures Manual for middle schools and K-8 Centers 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 Division of Athletics, Activities, and Accreditation'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 and must be processed through Internal Funds.
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 Superintendent and retained for audit purposes. All restrictions regarding the rental of automobiles stipulated in the Division of Athletics, Activities, and Accreditation's Field Trip Handbook must be adhered to.

III. GENERAL PROCEDURES

- A. Travel expenditures paid from District tax-dollar budget will be processed in accordance with the Office of Procurement's policies and procedures. 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 to ensure that school's travel expenditure limit is not exceeded
- 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 (50080000) revenue shall be posted to the following Functions:
 - 1. Registration fees shall be posted to the *Registration fees – Administrative Travel* Function (081008)
 - 2. Other allowable travel expenses (i.e., transportation, lodging, meals, etc.) shall be posted Faculty/Administrative -Travel (080708) Function.
- C. Travel expenditures for trips involving students attending the trip 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 (081508) 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. When Internal Fund revenue will be used, the traveler must complete the Request for *Travel Expense Advance/Reimbursement* form (FM-1104) and present it to the school treasurer 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* form (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* form (FM-1104) to the appropriate authorizing parties. For Principal and school Administrative personnel, this Form must be submitted to the Region Office for approval. For all other school employees, this Form must be submitted to the school Principal for approval. 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* form (FM-1104) will be retained by the school treasurer until the traveler returns from the trip.
- F. Within ten working days of the return from the trip, the following procedures apply accordingly:
1. **School faculty and non-administrative personnel:**
 - a. The traveler will obtain the original *Travel Expense Advance/Reimbursement* form (FM-1104) 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* form(s) (FM-0992) for any pending disbursement(s) requested. The *Check Requisition* form (FM-0992) must be accompanied by the original *Travel Expense Advance/Reimbursement* form (FM-1104) 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* forms (FM-1104) may be kept along with the *Check Requisition* form (FM-0992) in the monthly disbursements folder.
2. **Principal and school Administrative Personnel:**
- a. All procedures noted in section 1 (**School faculty and non-administrative personnel**) above must be adhered to. In addition, the completed FM-1104 must also be sent to the Region Office for approval when the principal or administrative personnel is the person travelling.

- 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:
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) form 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* form (FM-0994) must be submitted to the principal for signature evidencing approval.
 4. The original *Travel Expense Report by Faculty When Accompanying Students* form (FM-0994) shall be retained by the treasurer pending the conclusion of the trip.
- H. Within ten 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* form (FM-0994) and complete the form with actual expenditures incurred.
 2. The traveler must prepare a Check Requisition form(s) (FM-0992) for any pending disbursement(s) requested. The *Check Requisition* form(s) (FM-0992) must be accompanied by the original *Travel Expense Report by*

Faculty When Accompanying Students form (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, is 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. Procurement Management Services contracts with a single vendor to provide vending services throughout the District and this vendor must be utilized for all vending machines. 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 and PROCEDURES

A. The operation of vending machines is subject to the following guidelines depending on who has access to each machine:

a) **Vending machines dispensing food and/or beverage items in areas not accessible to students (i.e., faculty lounges, staff areas, etc.).**

i) The District will process a monthly ACH Wire Transfer to each school for the school's vending commissions.

ii) Once the Payment Advice is received by the school, this money shall be processed by the treasurer as an INCREASE ADJUSTMENT to one of the following accounts:

a. The school's Internal Fund Structure Snack Vending (Program 50080000 – Function 082308) account. At the principal's discretion, 100% of these funds may be transferred via a Program Function Transfer (TRN) to the Special Purpose Function (Program 50040000 – Function 045804).

b. The school's Faculty Club Account (Program 50040000 – Function 055104). A check will then be issued on a monthly basis from this account to the respective faculty club for the monthly amount of the commissions.

- b) **Vending machines dispensing food and/or beverage items in areas accessible to students. These type of machines are not permitted in Elementary Schools.**
- i) The District will process a monthly ACH Wire Transfer to each school for the school's vending commissions for these machines.
 - ii) Once the Payment Advice is received by the school, the treasurer shall process an INCREASE ADJUSTMENT into the General Vending Program Function (Program 50080000 – Function 082308). These commissions may then be used as follows:
 - a. At the principal's discretion, up to 25% of commissions may be transferred via Program Function Transfer (TRN) to the school's Special Purpose Function (Program 50040000 – Function 045804). Under special circumstances, specifically, instance of financial need, the principal may request authorization, in writing, from the Region Superintendent to transfer an additional percentage (%) of these access fees and/or commissions to the school's Special Purpose Function.
 - b. The balance of commissions may be used to support general athletics and general student activities, at the principal's discretion and are subject to the policies that apply to the General program. Refer to **Section III, Chapter 8 – General Program.**
- c) **Greater Miami Athletic Conference (GMAC) Operated Vending Machines for Senior High Schools Only**
- 1. Only senior high schools may operate vending machines under GMAC contracts.
 - 2. 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.

3. Under the provisions of these contracts, these machines can be operated in schools' locker rooms and/or areas adjacent to the locker rooms.
4. These machines shall not be in direct competition with other vending machine services on-site.
5. Operations of these machines is handled by the GMAC through the District's **Division of Athletics, Activities and Accreditation**.
6. Proceeds from these vending machines are submitted by vendors directly to the GMAC and should not be handled through the school.

I. GENERAL DESCRIPTION

Board Policy 9210 – *Parent Organizations* states that the Board “supports all organizations of parents whose objectives are to promote the educational experiences of District 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, MECA Faculty Clubs – Social/Sunshine Committees, Boy Scouts, Girls Scouts, Cub Scouts, YMCA, Crime Watch, etc.

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

Board Policy 9210 – Parent Organizations, 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 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 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, 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 and value of the items donated.
- F. The following activities **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
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.
5. The collection of money for student field trips organized and conducted through the school. In addition, travel arrangements, accommodations, and payments to vendors for field trip associated expenses **may not** be made by school-allied organizations.
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.).

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. No school-allied organization, with the exception of the PTA/PTSA may ship merchandise to the school.
 - c. Merchandise ordered by the PTA/PTSA **may only** be shipped to the school if:
 - 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 District's policy for accepting, giving, or soliciting gifts, donations, or incentives by schools has been established mainly by the following Board Policies with the intention of promoting and preserving the integrity of schools, employees, and students:

- 3210 – Standards of Ethical Conduct
- 3210.01 – Code of Ethics
- 4129 – Conflict of Interest
- 6340 – Donations Related to School Facilities
- 6680 – Awards and Incentives
- 7230 – Gifts to the School District

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 Board Policies noted above, the School Board prohibits 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 \$100.00 value established by Board Policy *6680 – Awards and Incentives*, 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.
- C. Monetary donations received for a designated, specific purpose shall be recorded in a Trust Program (50040000) Function. Separate functions shall be utilized when separate donations are received. Additional donations should not be recorded in donation functions that have unspent funds to avoid commingling.
- D. 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 (50040000) Donation Function.
- E. 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 (50080000) Donations Function (081208) and not the Special Purpose Function unless specifically stated on the donation letter.
- F. 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 and must be recorded in the General Program (50080000) Donations Function (081208).
- G. 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 and must be recorded in the General Program (50080000) Donations Function (081208).

- H. Monetary donations received by a school from Box Tops for Education shall be considered general undesignated donations to the school and must be recorded in the General Program (50080000) Donations Function (081208).
- I. Monetary donations received by a school for their participation in any recycling program shall be recorded in the General Program (50080000) Recycling Commissions Function (082808).
- J. The following guidelines apply to donations of equipment or property made by individuals, organizations, or other groups to any school per *Board Policy 7230 – Gifts to the School District*:
 - 1. Donor shall provide fair market value per item.
 - 2. All equipment that is a donation or a gift with a value of \$15,000 to \$50,000 must be submitted to the Region for approval.
 - 3. All equipment that is a donation or a gift with a value of greater than \$50,000 in aggregate requires Board approval.
 - 4. All equipment that is a donation or a gift with a value of \$1,000 or greater must have the prior approval of the responsible department that maintains or repairs that type of equipment in order to determine the cost/benefit of operating and maintaining the equipment donated. Computers and peripherals are to be evaluated for the feasibility of use and maintenance by the Department of Instructional Technology.
 - 5. Any equipment consisting of motor vehicles, aircraft, boats, etc., regardless of their value requires approval of the Office of Risk and Benefits Management.
 - 6. All equipment that is a donation or a gift with a value of \$1,000 or greater must be reported to Property Accounting. The "Incoming Control Equipment" Form 1699 should be used for reporting and inclusion into the District's Property Master File at fair market value. The form can be obtained through the ERP portal.
 - 7. Any equipment donated to the District may not be repaired or maintained until it has been formally accepted.
 - 8. The title of all gifts shall be in the name of the Board.

All approvals required per #1 – 8 above must be retained for audit purposes.

- K. 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.
- L. School Board Policies 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 \$100.00 maximum amount established by Board Policy 6680 – Gifts and Incentives. 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.)

3. Awards, gifts, and 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. McDonalds, 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.

- M. 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. In addition, Senior high school clubs may participate in fundraising activities for charitable purposes of certain state/national sponsoring organizations per Board Policy 5830 – *Student Fund-Raising*.

- N. 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 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. The treasurer shall:
1. Attach a copy of the donation letter to the Recap of Collections (FM-1004) when receipting the donation into the system.
 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. If a donor does not send a donation letter with their donation, the school must request one. The donation may be recorded in the General Program (50080000) Donation Function (081208) 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 (081208) account to be used accordingly.
1. If a donation letter is subsequently received designating a specific use, the treasurer should complete a posting correction (GJ) at that time to reclassify the receipt to a Trust Program (50040000) Donation Function or other appropriate Function, depending upon the restriction.
- D. At the end of the fiscal year or once the intent of the donation has been met, the school treasurer shall review the balances in Trust Donation Functions. When remaining balances in Trust Program Functions exceed \$1,000.00, authorization, in writing, to transfer these balances must be obtained from the Region Superintendent, as well as the Internal Fund Accounting Section supervisor. Trust Donation Functions should be resolved or closed per the policies in **Section III, Chapter 4 – Trust Program** of this Manual.

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 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. The treasurer will deposit cash and checks into the school's Internal Fund. Coin collections may be picked up at the school sites via a United Way representative. These coins will be deposited directly in the United Way's account.

- 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. Per Board Policy 5830 – Student Fundraising, 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 (dollar bills or checks) or the United Way designated depository bank (coins). 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* form (FM-1004), deposited in the school's Internal Fund checking account, and recorded under the Trust Program (50040000) United Way Function (046704).
- 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 (dollar bills or checks) or the United Way designated depository bank (coins). The treasurer will ascertain that the following procedures are observed:

1. *Official Teacher Receipts* (FM-0976) form 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 under the Trust Program (50040000) United Way Function (046704). A subledger should be used to separate staff collections from student collections within this account.
- C. Coins collected from students or 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 school's eSAS system.
 - b. The school should keep record of the money sent for verification purposes.
- D. 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 via a Program Function Transfer (TRN) of the proceeds to the United Way account when such transfer is authorized by the sponsoring class/club and the principal.
- E. 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.
- F. At the conclusion of the campaign, the treasurer will issue a check for the balance in the United Way Function and its subledgers, 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. 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) Vehicles registered to approved clientele
 - 5) 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 Assistant 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 Office of Community Education and Before/After School Programs.
 - 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* form (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* forms (FM-0483, FM-0484) - 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* forms (FM-0483, FM-0484).
- 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, a detailed invoice covering the materials to be used must be submitted 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. Before tax and 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 their own 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. When necessary, the school treasurer shall transfer sales tax collected to the Trust Program (50040000) Sales Tax (044004) 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. Program structures, as needed, are available in eSAS.
- B. The *Work Order and Receipt* forms (FM-0483, FM-0484) 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.
- C. The secretary/treasurer in the school or adult center is responsible for recording collections for work performed in the production shops.
- D. 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.
- E. 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* form (FM-1004) (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 eSAS system. Sign and attach one copy of the computer-generated Internal Fund receipt to the *Recap of Collections* form (FM-1004), and forward the packet to shop instructor.
- F. 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* form (FM-1004).
 - b. Attach the second copy of all *Work Order and Receipt* forms (FM-0483, FM-0484) to the original *Recap of Collections* form (FM-1004).
 - c. List all *Work Order and Receipt* forms (FM-0483, FM-0484) by number on the *Recap of Collections* form (FM-1004) 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* form (FM-1004) and monies to the secretary/treasurer, who will provide an eSAS-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* form (FM-1004) 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* forms (FM-0483, FM-0484) 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 for the schools Checking and Money Market (if applicable) accounts, 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.

II. GENERAL POLICY

A. The school principal is responsible for reviewing and approving 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. If the principal is not available to review and sign the financial reports, instructions regarding who is authorized to sign on their behalf should be obtained from the Region.
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.

III. GENERAL PROCEDURES

III.I MONTHLY RECONCILIATIONS

- A. At the end of the day on the last day of each month, the treasurer must print out the Available Fund Balance Report for Program 50090000, Function 090109.
- B. The following procedures for the preparation of the bank reconciliation are provided as a guide and should be followed accordingly.
 - 1. After receiving the bank statement, the treasurer can prepare the bank reconciliation using the official *Monthly Financial Report Cover Sheet for the Electronic School Accounting System* (FM-6216) form.
 - a. All documentation on FM 6216 must be included, in order, in the school's monthly reconciliation. No other documentation should be provided unless requested by the Internal Funds Accounting Section.
 - 2. Refer to the **Reconcile Bank Statements, How to Record OSP Bank Fees during Reconciliation, Entering Money Market Interest at the Time of Money Market Reconciliation** Tutorials on the eSAS support page.
- C. Prepare the Fund-9 reconciliation (FM-2498) in accordance with the procedures set forth in **Section III, Chapter 9 – Instructional Materials (Fund 9) Program** in this manual.

III.II FISCAL YEAR-END CLOSING

The year-end 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. A workshop is also hosted by the Internal Funds Business Managers in the month of May to go over the year-end requirements in full detail.

1. At the end of the fiscal year, schools will be required to close out or resolve many of their accounts and activities. This process will include (but is not limited to):
 - a. Ensure Checkbook Balance and Cash Account Balance on *Checkbook Balance Inquiry Reports* agree.
 - b. Complete June monthly bank reconciliation using the *Monthly Financial Report Cover Sheet for the Electronic School Accounting System* (FM-6216) as per the Monthly Reconciliations section above. Note that for fiscal year-end only, the Bank Statement Ending Date and the Cutoff Date of the reconciliation must be June 30, 20XX.
 - c. Post all outstanding batches (including deposits, checks, inventory batches, and GL Series batches).
 - d. Ensure that all accounts that should end the year with a \$0.00 balance (e.g. field trips, dormant accounts, certain fee and Community School accounts) are appropriately closed:
 - i. Make final payments for end-of-year activities if invoices are available.
 - ii. Complete Treasury Transmittals for applicable accounts.
 - iii. Enter all remaining Game Official payments to ensure that the Game Official Clearing Account (113900) has a \$0.00 balance.
 - iv. Process field trip refunds and close out donation accounts.
 - e. Review accounts for negative balances and transfer funds as per the year-end closing Memorandum. No transfers should be done within the Athletics (50010000) and General (50080000) programs. These programs will automatically roll-up to the General Athletics (000201) and Miscellaneous (080108) functions respectively at year-end. Refer to **Section III, Chapter 1 – Athletics Program** and **Section III, Chapter 8 - General Program** for full details.
 - f. Complete the *Pre-Numbered Forms Inventory* (FM-3564) and *Outstanding Liabilities Report* (FM 5822).

Additional instructions and information will be provided via the Internal Funds Year-End Closing Memorandum and must be followed accordingly.

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.



Miami-Dade County Public Schools Anti-Discrimination Policy

Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities 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 gender 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.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - prohibits discrimination against employees or applicants because of genetic information.

Boy Scouts of America Equal Access Act of 2002 – no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

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.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07.14)