

Financial Affairs
Richard H. Hinds, Chief Financial Officer

**SUBJECT: PROPOSED AMENDMENT OF SCHOOL BOARD RULE: INITIAL READING
6Gx13- 3D-1.021, INTERNAL FUNDS--SPECIFIC PROCEDURES**

This item is submitted for consideration by the Board to amend School Board Rule 6Gx13-3D-1.021, Internal Funds--Specific Procedures, and sections of the documents, the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools**, which are incorporated by reference and are a part of this rule, to modify established policies and procedures to authorize the increase in percentage (%) of school picture profits transferred to the schools' Special Purpose Account; and, to replace the existing policies and procedures regarding the operation of vending machines in schools.

Attached are the Notice of Intended Action, the rule, and the proposed amended sections relating to school pictures as well as to vending machines, of the aforementioned documents. Changes from the current rule are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

Authorization of the Board is requested for the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act for the amendment of School Board Rule 6Gx13- 3D-1.021 , Internal Funds--Specific Procedures.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, authorize the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act to amend School Board Rule 6Gx13- 3D-1.021, Internal Funds- - Specific Procedures, by amending sections of the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools**, which are incorporated by reference and are a part of this rule.

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA; announced on July 11, 2001, its intention to amend Board Rule 6Gx13- 3D-1.021, Internal Funds--Specific Procedures, at its meeting of August 22, 2001.

PURPOSE AND EFFECT: To increase the percentage (%) of profits from the sale of school pictures that can be transferred into schools' Special Purpose Account to provide schools with additional financial resources to support community activities; and, to replace the existing policies and procedures regarding the operation of vending machines in schools to establish more specific guidelines to enhance accountability of these operations.

SUMMARY: To modify established policies and procedures to allow for the increase in the percentage (%) of profits transferred from the School Pictures Account to the School Special Purpose Account; and, to replace the existing policies and procedures for vending machine operations at schools to enhance accountability.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 230.22(2) ; 230.23 (22), F.S.

LAW IMPLEMENTED, INTERPRETED, OR MADE SPECIFIC: 230.23005(2); 230.33 (12), F.S.; 6A-1.085; 6A-1.087 FAC

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING OF August 22, 2001, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by August 6, 2001, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by The School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes)

A COPY OF THE PROPOSED AMENDED RULE is available for inspection and copying at cost by the public in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

Originator: Ms. Connie Pou
Supervisor: Dr. Richard H. Hinds
Date: June 27, 2001

Non-salaried Accounts**INTERNAL FUNDS--SPECIFIC PROCEDURES**

The specific procedures to be followed are given in the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools**, which are incorporated by reference in this rule and are a part hereof. The **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools** are on file in the Board Office and in the Citizen Information Center.

Specific Authority: 230.22 (2); 230.23 (17), (22), F.S.

Law Implemented, Interpreted, or Made Specific: 230.23005(2); 230.33(12); 237.02(4); 717.1035; 717.113 FS.; 6A-1.085; 6A-1.087 FAC

History

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Repromulgated: 12-11-74

Amended: 5-4-83; 12-7-83; 12-11-85; 8-20-86; 8-22-90; 1-9-91; 9-4-91; 4-22-92; 5-12-99

MANUAL OF INTERNAL ACCOUNTING

FOR ELEMENTARY SCHOOLS

OFFICE OF ACCOUNTING
THE CONTROLLER

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

1999

2001

Initial Reading: July 11, 2001
School Board Rule: 6Gx13- 3D-1.021



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Public Schools

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MIAMI-DADE COUNTY PUBLIC SCHOOLS

School Board Members

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~~Dr. Solomon C. Stinson, Chair~~

Dr. Michael M. Krop, Vice Chair

Mr. Frank J. Cobo

~~Mr. G. Holmes Braddock~~

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~~Mr. Demetrio Pérez, Jr., M.S.~~

Dr. Marta Pérez

Dr. Solomon C. Stinson

Mr. Evan Rosen, Student Advisor

~~Ms. Marylynne Hunt Dorta, Student Advisor~~

Superintendent of Schools

Mr. Roger C. Cuevas

School Board Attorney

Mr. Johnny Brown



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PROCEDURE

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SCHOOL PICTURE SALES

7-3

Sale of school pictures must be school sponsored activity. Proceeds from such sales must be deposited in internal funds of school.

I. SELECTION OF PHOTOGRAPHER

Selection of photographer must be based on competitive consideration using Board adopted proposal form.

A. Solicit quotations from three (3) or more photographers

1. Prepare in quadruplicate

a. Retain one copy as record of solicitations

b. Send three copies to photographer

2. Specify deadline date for submitting quotations

3. Check appropriate blocks in sections 1 and 3

B. Make selection on deadline date from quotations received

1. Selection can be made from one or two proposals if one is satisfactory

2. If none are satisfactory, reject all and resubmit requests

3. Retain all quotations for audit

4. If lowest quotation is not accepted written explanation signed by principal is to be submitted to the region coordinating principal, and copy filed with quotations

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- C. Photographer must submit quotations in duplicate:
1. Principal must sign both copies of accepted quotation
 2. Retain one copy for school
 3. Submit second copy to photographer as contract for services as quoted

II. PHOTOGRAPHY PROCEDURES

- A. Photographs should be taken by groups, such as homerooms, and picture packets delivered in corresponding groups for convenience in distribution. Photographer will photograph all students for purpose of furnishing student record prints as specified in proposal, but will prepare picture packets for only those students making prepayment.
1. Photographer will usually use two cameras:
 - a. One for those desiring packets
 - b. Second for those not desiring packets
 2. Only one such photographing activity may be conducted each school year.
- B. Collection of payment of school pictures must be supported by receipts issued to each student

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1. Vendor receipts which have been approved by Internal Funds Accounting Department may be used.
 2. Volunteers or employees may issue vendor receipts.
 3. Secretary/treasurer will receipt volunteers or employees depositing photography collections.
- C. Enter all receipts in Student Picture account in General Fund. Disbursements from this account will be for the following items only:
1. Refunds to students
 2. Postage for pictures returned to photographer
 3. Payment to photographer
- D. Commission percentage will be a maximum of 40% based on delivery of 100% of packets sold.
- E. Separate sales tax from total collections by dividing into 106 parts and using 100 parts as sales and 6 parts as tax.
- F. Payment to photographer, including tax, will be made after satisfactory delivery of picture packets.
- G. Balance in the account after photographer has been paid, will indicate profit. Transfer of 25% up to 50% of profits may be made to the School Special Purpose Account. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the Region Superintendent and the Deputy Superintendent of School Operations, to transfer up to 100% of the profits to the school's Special Purpose Account. Written documentation of this approval must be kept on file for audit purposes.

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III. MEMORY BOOKS

Elementary schools may expand their picture activity by sale of Memory Books. Such an activity is permitted if the following requirements are met:

- A. Sale of memory books must be a school sponsored activity. Proceeds from such sales must be deposited in the internal ~~funds~~ fund of the school.
- B. Memory books are composed of pictures arranged by homerooms, a limited number of candid and faculty pictures.
- C. Bids must be included in specification and quotations for original photographing.
- D. Commissions are to be specified on bid form.
- E. Sales tax is paid on Memory Books.
- F. Receipts and expenditures are to be recorded in the Memory Book Account in the General Fund
- G. Balance in the account after photographer is paid will indicate profit.

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VENDING MACHINES

~~School may operate vending machines as fund raising project. With exception of machines provided for student patronage, profits from vending machines may be transferred to School Special Purpose Account. Criteria for operation of such machines is as follows:~~

~~I. SCHOOL OWNED VENDING MACHINES~~

~~A. Schools may negotiate with vendors for purchase of vending machines costing less than \$6,000~~

~~1. School Board purchase regulations must be observed~~

~~2. School may dispose of machines with residual value of less than \$100~~

~~B. School buys merchandise, fills machine, handles collections~~

~~C. Cash Collections~~

~~1. Must be removed daily and deposited with school secretary/treasurer~~

~~2. Separate account must be maintained for each machine~~

~~a. Include all receipts for items sold and payments for merchandise purchased. Do not record any other transactions in this account~~

~~b. Accumulated profits may be transferred to any appropriate account~~

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VENDING MACHINES

~~D. Physical inventory and Inventory and Operating Statement required at end of each fiscal year.~~

~~II. VENDOR OWNED MACHINE~~

~~A. All school contractual arrangements relating to vending machines must be covered by written contract signed by principal.~~

~~1. No contracts may extend beyond current school year.~~

~~2. Contract will cover responsibility for such matters as bottle loss, sales tax, license fees, repairs and maintenance and loss or expense due to vandalism.~~

~~B. Full service by vendor (commission).~~

~~1. Vendor fills machine and removes collections.~~

~~2. Vendor pays school share of accumulated profits in accordance with contract agreement. Commission may be posted directly to any appropriate school account.~~

~~C. Machines serviced by school personnel~~

~~1. School buys all merchandise and fills machine.~~

~~a. Supplies purchased subject to Florida sales tax.~~

~~b. Sales tax must be included on vendor's invoice.~~

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- ~~2. Cash collections must be removed daily and deposited with school secretary/treasurer.~~
- ~~3. Separate account must be maintained for each machine.

 - ~~a. Include all receipts for items sold and payments for stock purchased. Do not record any other transactions in this account.~~
 - ~~b. Accumulated profits may be transferred to any appropriate sponsoring account.~~~~
- ~~4. Physical inventory and Inventory and Operating Statement are required at end of fiscal year.~~

~~III. TAX OBLIGATIONS~~

~~A. Occupational licenses~~

- ~~1. Machines owned by schools are not subject to tax.~~
- ~~2. Machines loaned or leased to school are likewise not subject to tax unless operated on a profit sharing basis.~~
- ~~3. When machines are operated on profit sharing, or percentage basis, contract must specify that any subject taxes to be paid by vendor.~~

~~B. Sales Tax~~

- ~~1. All vending machines sales subject to Florida sales tax.~~

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~~2. Sales tax must be included on vendor payments for vending machine merchandise~~

~~IV. RESTRICTIONS~~

- ~~A. No food and beverage items including those of minimal nutritional value listed in the Code of Federal Regulations 210, Appendix, B are to be sold on school grounds in competition with the school food service program~~
- ~~B. The sale or vending of food or beverages other than the School Lunch Program is not permitted during the school day in student areas~~
- ~~C. In accordance with specific Board policy, faculty of school may operate vending machines and other refreshment services in restricted areas and handle proceeds independently from internal funds~~

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- ~~1. Any such vendor arrangements must be in name of faculty group~~
- ~~2. Principals and internal fund secretary/treasurers may not handle such faculty funds~~

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The operation of vending machines at schools is allowed according to the following criteria:

I. VENDING MACHINES UNDER DISTRICT BID CONTRACTS:

A. The contracting of vendors to operate vending machines in schools, for student patronage, will be an activity governed by the District's bidding procedures and shall be handled by the Bureau of Procurement and Materials Management.

1. The terms and conditions of the District-bid contracts will be established during the bidding process through the Bureau of Procurement and Materials Management. All contracts awarded will reflect the names of the winning vendors, the access fee/commissions to be paid to the school, and other terms and conditions to be complied with.
2. Once the bidding process is complete and contracts have been awarded, the Bureau of Procurement and Materials Management will provide each school with the respective contracts, which must then be signed by the school principal and kept on file for audit purposes.

B. The operation of these vending machines will be through the Department of Food and Nutrition and the following procedures must be followed:

1. All vendor checks for payment of access/fee commissions received directly by the school must be submitted to the school's cafeteria manager to be processed by the Department of Food and Nutrition. No vendor checks are to be deposited directly into the school's Internal Fund.
2. Subsequently, the District will send the school a check for the access/fee commissions, at which time this check must be deposited in the school's Internal Fund, specifically the General Vending Account.
3. Transfer of up to 25% of these commissions can be made to the school's Special Purpose Account. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the Region Superintendent and the Deputy Superintendent of School Operations, to transfer an additional percentage (%) of these commissions to the school's Special Purpose Account.

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4. At the principal's discretion, the balance of commissions in the General Vending Account can be used to support athletics and student activities.

II. VENDING MACHINES OPERATED BY FACULTY CLUBS

- A. In accordance with specific Board policy, faculty of the school may operate vending machines and other refreshment services in areas restricted to students and handle proceeds independently from the school's Internal Fund.
 1. Any such vendor arrangements must be made in the name of the faculty group and evidenced by a signed contractual agreement.
 2. Copies of such contractual agreements must be provided to the school's Internal Fund Treasurer.
 3. Principals and Internal Fund treasurers may not handle such faculty funds.
 4. Student's patronage of these machines is prohibited.
- B. The faculty club may choose to donate proceeds to the school's Internal Fund, including the Special Purpose Account.
 1. Any donation must be accompanied by a letter from the faculty club specifying the intended use of the funds.
 2. Such donations must first be deposited in the school's General Vending Account; and, if applicable, subsequently transferred to the Internal Fund account for which it was intended i.e., Special Purpose Account, Trust/Donation Account.

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III. VENDING MACHINES UNDER GMAC (Greater Miami Athletic Conference) CONTRACTS

A. 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.

1. Under the provisions of these contracts, these machines can be operated in the school's locker rooms and/or areas adjacent to the locker rooms.
2. These machines shall not be in direct competition with other vending machine services on-site.
3. Operations of these machines is handled by the GMAC currently through the District's **Division of Full Service Schools, Comprehensive Health Services, Athletic Activities and Accreditation and Community Education.**
4. Proceeds from these vending machines are submitted by vendors directly to the GMAC and should not be handled through the school's Internal Fund.
5. Copies of the respective contracts should be obtained by the school and kept on file for audit purposes.

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IV. SCHOOL AND OTHER VENDOR OWNED MACHINES

Schools may operate school owned or other vendor owned machines according to the following guidelines:

- A. Vending machines presently owned by schools do not have to be disposed of and can continue to be operated as fund raising projects as mentioned below. However, schools will not be allowed to purchase additional vending machines for the operation at their sites.
- B. Operation of school owned vending machines will be handled through the school's Internal Fund as a fund raising project sponsored by a class or student club with an assigned sponsor.
 - 1. Operation of school owned machines accessible to students cannot be handled by PTA, Booster Club or other school-allied organizations.
 - 2. All Internal Fund policies and procedures relating to fund raising activities will apply, i.e., application for Fund Raising form, Student Activity Operating Report. All required documentation must be kept on file by the school Treasurer for audit purposes.
 - 3. The school club may request purchases of merchandise, fill machines, and handle collections in accordance with Internal Fund Accounting procedures. Sales tax must be included on vendor payments for vending machine merchandise. A physical inventory and an Inventory Operating Statement is required to be submitted to the school treasurer at the end of each fiscal year for audit purposes.
 - 4. Profits from these school owned vending machines will be deposited in the school's General Vending Account and can be transferred into the sponsoring club's account for their use.
- C. Operation of vendor owned machines by schools, other than those under the District Bid Contract per Section I herein, must be covered by a contractual agreement signed by the school principal.
 - 1. The school must select a vendor from the Bureau of Procurement and Materials Management's approved vendor list and use the Miami-Dade County Public School's Standard Vending Machine/Service Agreement to contract with the selected vendor(s).

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2. The contract will cover responsibility for such matters as servicing, repairs and maintenance, bottle loss, sales tax, license fees, and loss of revenue due to vandalism.
3. For vendor owned machines serviced by the vendor, the vendor fills the machines and removes the collections. Vendor will then remit a check to the school for its share of the accumulated profits as stipulated in the contract agreement. School should maintain adequate logs to provide a measure of accountability for verification of commissions received from vendors.
4. For vendor owned machines serviced by school personnel, the school buys all merchandise and fills the machines.
 - a) Supplies purchased are subject to Florida Sales Tax and should be paid directly to the vendor.
 - b) Cash collections must be removed weekly and deposited with the school's secretary/treasurer.
 - c) Separate accounts must be maintained for each machine. Include all receipt for items sold and payments for stock purchased. Do not record any other transactions in this account.
 - d) A physical inventory and an Inventory Operating Statement are required at the end of the fiscal year.
5. Profits/commissions from these vending machines will be deposited in the school's General Vending Account.
6. Transfer of up to 25% of these profits/commissions can be made to the school's Special Purpose Account. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the Region Superintendent and the Deputy Superintendent of School Operations, to transfer an additional percentage (%) to the school's Special Purpose Account.
7. At the principal's discretion, the balance of these profits/commissions can be used to support athletics and student activities.

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V. RESTRICTIONS AND OTHER PROVISIONS

Schools may not operate vending machines other than as stipulated per the criteria herein.

- A. All contractual agreements covering vending machine operations will cover responsibility for such matters as bottle loss, sales tax, license fees, repairs and maintenance, and loss of revenue due to vandalism. Contracts wherein vendor services the machines, provisions should specify that all applicable sales taxes will be paid by the vendor directly to the taxing authority.

- B. School administration is responsible for keeping signed copies of all contractual agreements covering all vending machines operated at the school. These contracts should be reviewed by the administration to ensure compliance with the terms and conditions for which the school is responsible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MANUAL
OF
INTERNAL
ACCOUNTING
FOR SECONDARY SCHOOLS

OFFICE OF ACCOUNTING
THE CONTROLLER

THE SCHOOL BOARD OF
MIAMI-DADE COUNTY, FLORIDA
1999
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Initial Reading: July 11, 2001
School Board Rule: 6Gx13- 3D-1.021



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Sale of school pictures must be school sponsored activity. Proceeds from such sales must be deposited in internal funds of school.

I. SELECTION OF PHOTOGRAPHER

Selection of photographer must be based on competitive consideration using Board adopted proposal form.

A. Solicit quotations from three (3) or more photographers

1. Prepare in quadruplicate

a. Retain one copy as record of solicitations

b. Send three copies to photographer

2. Specify deadline date for submitting quotations

3. Check appropriate blocks in sections 1 and 3

B. Make selection on deadline date from quotations received

1. Selection can be made from one or two proposals if one is satisfactory

2. If none are satisfactory, reject all and resubmit requests

3. Retain all quotations for audit

4. If lowest quotation is not accepted written explanation signed by principal is to be submitted to the region coordinating principal, and copy filed with quotations

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- C. Photographer must submit quotations in duplicate:
1. Principal must sign both copies of accepted quotation
 2. Retain one copy for school
 3. Submit second copy to photographer as contract for services as quoted

II. PHOTOGRAPHY PROCEDURES

A. Photographs should be taken by groups, such as homerooms, and picture packets delivered in corresponding groups for convenience in distribution. Photographer will photograph all students for purpose of furnishing student record prints as specified in proposal, but will prepare picture packets for only those students making prepayment.

1. Photographer will usually use two cameras:
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2. Only one such photographing activity may be conducted each school year.

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SCHOOL PICTURE SALES

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- B. Collection of payment of school pictures must be supported by receipts issued to each student
 - 1. Vendor receipts which have been approved by Internal Funds Accounting office may be used.
 - 2. Volunteers or employees may issue vendor receipts.
 - 3. Secretary/treasurer will receipt volunteers or employees depositing photography collections.

- C. Enter all receipts in Student Picture Account in General Fund. Disbursements from this account will be for the following items only:
 - 1. Refunds to students
 - 2. Postage for pictures returned to photographer
 - 3. Payment to photographer

- D. Commission percentage will be a maximum of 40% based on delivery of 100% of packets sold.

- E. Separate sales tax from collections by dividing into 106 parts and using 100 parts as sales and 6 parts as tax.

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F. Payment to photographer, including tax, will be made after satisfactory delivery of picture packets.

G. Balance in the account after photographer has been paid, will indicate profit. Transfer of 25% up to 50% of profits may be made to the School Special Purpose Account. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the Region Superintendent and the Deputy Superintendent of School Operations, to transfer up to 100% of the profits to the school's Special Purpose Account. Written documentation of this approval must be kept on file for audit purposes.

III. MEMORY BOOKS

Middle schools may expand their picture activity by sale of Memory Books. Such an activity is permitted if the following requirements are met:

A. Sale of memory books must be a a school sponsored activity. Proceeds from such sales must be deposited in the internal ~~fund~~ fund of the school.

B. Memory books are composed of pictures arranged by homerooms, a limited number of candid and faculty pictures.

C. Bids must be included in specification and quotations for original photographing.

D. Commissions are to be specified on bid form.

E. Sales tax is paid on Memory Books.

F. Receipts and expenditures are to be recorded in the Memory Book Account in the General Fund.

G. Balance in the account after photographer is paid will indicate profit.

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VENDING MACHINES

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~~I. SCHOOL OWNED VENDING MACHINES~~

~~A. Schools may negotiate with vendors for purchase of vending machines costing less than \$6,000~~

~~1. School Board purchase regulations must be observed~~

~~2. School may dispose of machines with residual value of less than \$100~~

~~B. School buys merchandise, fills machine, handles collections~~

~~C. Cash Collections~~

~~1. Must be removed daily and deposited with school secretary/treasurer~~

~~2. Separate account must be maintained for each machine~~

~~a. Include all receipts for items sold and payments for merchandise purchased. Do not record any other transactions in this account~~

~~b. Accumulated profits may be transferred to any appropriate account~~

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VENDING MACHINES

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7-4.1

~~D. Physical inventory and Inventory and Operating Statement required at end of each fiscal year.~~

~~II. VENDOR OWNED MACHINE~~

~~A. All school contractual arrangements relating to vending machines must be covered by written contract signed by principal.~~

~~1. No contracts may extend beyond current school year.~~

~~2. Contract will cover responsibility for such matters as bottle loss, sales tax, license fees, repairs and maintenance and loss or expense due to vandalism.~~

~~B. Full service by vendor (commission).~~

~~1. Vendor fills machine and removes collections.~~

~~2. Vendor pays school share of accumulated profits in accordance with contract agreement. Commission may be posted directly to any appropriate school account.~~

~~C. Machines serviced by school personnel~~

~~1. School buys all merchandise and fills machine.~~

~~a. Supplies purchased subject to Florida sales tax~~

~~b. Sales tax must be included on vendor's invoice.~~

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- ~~2. Cash collections must be removed daily and deposited with school secretary/treasurer.~~
- ~~3. Separate account must be maintained for each machine.

 - ~~a. Include all receipts for items sold and payments for stock purchased. Do not record any other transactions in this account.~~
 - ~~b. Accumulated profits may be transferred to any appropriate sponsoring account.~~~~
- ~~4. Physical inventory and Inventory and Operating Statement are required at end of fiscal year.~~

~~III. TAX OBLIGATIONS~~

~~A. Occupational licenses~~

- ~~1. Machines owned by schools are not subject to tax.~~
- ~~2. Machines loaned or leased to school are likewise not subject to tax unless operated on a profit sharing basis.~~
- ~~3. When machines are operated on profit sharing, or percentage basis, contract must specify that any subject taxes to be paid by vendor.~~

~~B. Sales Tax~~

- ~~1. All vending machines sales subject to Florida sales tax.~~

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~~2. Sales tax must be included on vendor payments for vending machine merchandise.~~

~~IV. RESTRICTIONS~~

~~A. No food and beverage items including those of minimal nutritional value listed in the Code of Federal Regulations 210, Appendix B, are to be sold on school grounds in competition with the school food service program~~

~~B. Sale of food and beverage items by groups other than the Department of Food and Nutrition by vending or other means is not permitted in the middle and senior high schools from the beginning of the school day until one hour following the close of the last lunch period.~~

~~C. The District's Department of Food and Nutrition is responsible for the operation of fruit juice vending machines at those schools that choose to provide this service to the students. Generally, bids are awarded on a yearly basis. Profits from the fruit juice machine sales are evenly divided between the school and the Department~~

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~~of Food and Nutrition. The school will receive monthly a check from Accounts Payable, representing the school's share of the profits.~~

~~D. Profits from machines provided for student patronage may not be transferred to School Special Purpose Account.~~

~~E. In accordance with specific Board policy, faculty of school may operate vending machines and other refreshment services in restricted areas and handle proceeds independently from internal funds.~~

~~1. Any such vendor arrangements must be in name of faculty group.~~

~~2. Principals and internal fund secretary/treasurers may not handle such faculty funds.~~

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The operation of vending machines at schools is allowed according to the following criteria:

I. VENDING MACHINES UNDER DISTRICT BID CONTRACTS:

A. The contracting of vendors to operate vending machines in schools, for student patronage, will be an activity governed by the District's bidding procedures and shall be handled by the Bureau of Procurement and Materials Management.

1. The terms and conditions of the District-bid contracts will be established during the bidding process through the Bureau of Procurement and Materials Management. All contracts awarded will reflect the names of the winning vendors, the access fee/commissions to be paid to the school, and other terms and conditions to be complied with.
2. Once the bidding process is complete and contracts have been awarded, the Bureau of Procurement and Materials Management will provide each school with the respective contracts, which must then be signed by the school principal and kept on file for audit purposes.

B. The operation of these vending machines will be through the Department of Food and Nutrition and the following procedures must be followed:

1. All vendor checks for payment of access/fee commissions received directly by the school must be submitted to the school's cafeteria manager to be processed by the Department of Food and Nutrition. No vendor checks are to be deposited directly into the school's Internal Fund.
2. Subsequently, the District will send the school a check for the access/fee commissions, at which time this check must be deposited in the school's Internal Fund, specifically the General Vending Account.
3. Transfer of up to 25% of these commissions can be made to the school's Special Purpose Account. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the Region Superintendent and the Deputy Superintendent of School Operations, to transfer an additional percentage (%) of these commissions to the school's Special Purpose Account.

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4. At the principal's discretion, the balance of commissions in the General Vending Account can be used to support athletics and student activities.

II. VENDING MACHINES OPERATED BY FACULTY CLUBS

- A. In accordance with specific Board policy, faculty of the school may operate vending machines and other refreshment services in areas restricted to students and handle proceeds independently from the school's Internal Fund.
 1. Any such vendor arrangements must be made in the name of the faculty group and evidenced by a signed contractual agreement.
 2. Copies of such contractual agreements must be provided to the school's Internal Fund Treasurer.
 3. Principals and Internal Fund treasurers may not handle such faculty funds.
 4. Student's patronage of these machines is prohibited.
- B. The faculty club may choose to donate proceeds to the school's Internal Fund, including the Special Purpose Account.
 1. Any donation must be accompanied by a letter from the faculty club specifying the intended use of the funds.
 2. Such donations must first be deposited in the school's General Vending Account; and, if applicable, subsequently transferred to the Internal Fund account for which it was intended i.e., Special Purpose Account, Trust/Donation Account.

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III. VENDING MACHINES UNDER GMAC (Greater Miami Athletic Conference) CONTRACTS

- A. 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.
1. Under the provisions of these contracts, these machines can be operated in the school's locker rooms and/or areas adjacent to the locker rooms.
 2. These machines shall not be in direct competition with other vending machine services on-site.
 3. Operations of these machines is handled by the GMAC currently through the District's **Division of Full Service Schools, Comprehensive Health Services, Athletic Activities and Accreditation and Community Education.**
 4. Proceeds from these vending machines are submitted by vendors directly to the GMAC and should not be handled through the school's Internal Fund.
 5. Copies of the respective contracts should be obtained by the school and kept on file for audit purposes.

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IV. SCHOOL AND OTHER VENDOR OWNED MACHINES

Schools may operate school owned or other vendor owned machines according to the following guidelines:

- A. Vending machines presently owned by schools do not have to be disposed of and can continue to be operated as fund raising projects as mentioned below. However, schools will not be allowed to purchase additional vending machines for the operation at their sites.
- B. Operation of school owned vending machines will be handled through the school's Internal Fund as a fund raising project sponsored by a class or student club with an assigned sponsor.
 - 1. Operation of school owned machines accessible to students cannot be handled by PTA, Booster Club or other school-allied organizations.
 - 2. All Internal Fund policies and procedures relating to fund raising activities will apply, i.e., application for Fund Raising form, Student Activity Operating Report. All required documentation must be kept on file by the school Treasurer for audit purposes.
 - 3. The school club may request purchases of merchandise, fill machines, and handle collections in accordance with Internal Fund Accounting procedures. Sales tax must be included on vendor payments for vending machine merchandise. A physical inventory and an Inventory Operating Statement is required to be submitted to the school treasurer at the end of each fiscal year for audit purposes.
 - 4. Profits from these school owned vending machines will be deposited in the school's General Vending Account and can be transferred into the sponsoring club's account for their use.
- C. Operation of vendor owned machines by schools, other than those under the District Bid Contract per Section I herein, must be covered by a contractual agreement signed by the school principal.
 - 1. The school must select a vendor from the Bureau of Procurement and Materials Management's approved vendor list and use the Miami-Dade County Public School's Standard Vending Machine/Service Agreement to contract with the selected vendor(s).

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2. The contract will cover responsibility for such matters as servicing, repairs and maintenance, bottle loss, sales tax, license fees, and loss of revenue due to vandalism.
3. For vendor owned machines serviced by the vendor, the vendor fills the machines and removes the collections. Vendor will then remit a check to the school for its share of the accumulated profits as stipulated in the contract agreement. School should maintain adequate logs to provide a measure of accountability for verification of commissions received from vendors.
4. For vendor owned machines serviced by school personnel, the school buys all merchandise and fills the machines.
 - a) Supplies purchased are subject to Florida Sales Tax and should be paid directly to the vendor.
 - b) Cash collections must be removed weekly and deposited with the school's secretary/treasurer.
 - c) Separate accounts must be maintained for each machine. Include all receipt for items sold and payments for stock purchased. Do not record any other transactions in this account.
 - d) A physical inventory and an Inventory Operating Statement are required at the end of the fiscal year.
5. Profits/commissions from these vending machines will be deposited in the school's General Vending Account.
6. Transfer of up to 25% of these profits/commissions can be made to the school's Special Purpose Account. Under special circumstances, specifically instances of financial need, schools can request authorization, in writing, from the Region Superintendent and the Deputy Superintendent of School Operations, to transfer an additional percentage (%) to the school's Special Purpose Account.
7. At the principal's discretion, the balance of these profits/commissions can be used to support athletics and student activities.

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V. RESTRICTIONS AND OTHER PROVISIONS

Schools **may not** operate vending machines other than as stipulated per the criteria herein.

- A. All contractual agreements covering vending machine operations will cover responsibility for such matters as bottle loss, sales tax, license fees, repairs and maintenance, and loss of revenue due to vandalism. Contracts wherein vendor services the machines, provisions should specify that all applicable sales taxes will be paid by the vendor directly to the taxing authority.
- B. School administration is responsible for keeping signed copies of all contractual agreements covering all vending machines operated at the school. These contracts should be reviewed by the administration to ensure compliance with the terms and conditions for which the school is responsible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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