

Business Operations  
Ofelia San Pedro, Deputy Superintendent

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

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

This item is submitted for consideration by the Board to amend School Board Rule 6Gx13- 3D-1.021, Internal Fund/School Activities – Specific Procedures, to update specific pages of the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, which is incorporated by reference and a part of this rule, in order to reflect the property capitalization change from \$750 to \$1,000 pursuant to Chapter 274, Florida Statute.

Attached are the Notice of Intended Action, the proposed amended rule and pages to the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools. Changes to 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 Fund/School Activities – 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 Fund/School Activities - Specific Procedures, and the pages to the document Manual of Internal Fund Accounting for Elementary and Secondary Schools, which is incorporated by reference and made part of this rule.

## NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on January 19, 2005, its intention to amend School Board Rule 6Gx13– 3D-1.021, Internal Fund/School Activities - Specific Procedures and pages of the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, which is incorporated by reference and a part of this rule, at its meeting of March 16, 2005.

**PURPOSE AND EFFECT:** To amend pages of the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, to reflect an increase in the property capitalization pursuant to Chapter 274, Florida Statute.

**SUMMARY:** The proposed amended pages to the manual reflect the property capitalization change from \$750 to \$1,000 pursuant to Florida Statute.

**SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED:** 1001.41(1)(2); 1001.42(22); 1001.43 (10), F.S.

**LAW IMPLEMENTED INTERPRETED, OR MADE SPECIFIC:** 1001.43(2); 1001.51 (11); 1011.07; 717.1035; 717.113, F.S.; 6A- 1.085; 6A-1.087 FAC

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING OF March 16, 2005, 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 February 14, 2005, 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 to the public for inspection and copying at cost in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132

Originator: Ms. Connie Pou  
Supervisor: Ms. Ofelia San Pedro  
Date: January 5, 2005

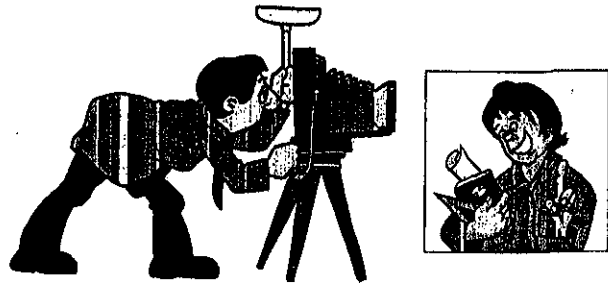
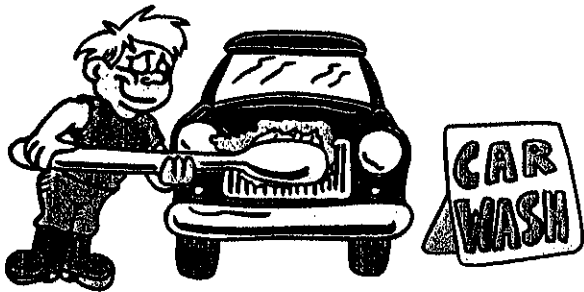
Non-salaried Accounts

**INTERNAL FUND/SCHOOL ACTIVITIES – SPECIFIC PROCEDURES**


The specific procedures to be followed regarding the accounting and management of funds generated by school activities are contained in the **Manual of Internal Fund Accounting for Elementary and Secondary Schools**, which is incorporated by reference in this rule and is a part hereof. The **Manual of Internal Fund Accounting for Elementary and Secondary Schools** is on file in the Office of Board Recording Secretary and in the Citizen Information Center.

Specific Authority: 1001.41(1)(2); 1001.42(22); 1001.43(10) F.S.  
Law Implemented, Interpreted, or Made Specific: 1001.43(2); 1001.51(11);  
1011.07; 717.1035; 717.113 F.S.; 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; 8-22-01; 3-17-04



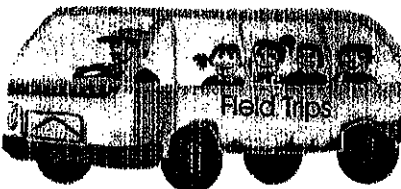
**MANUAL OF  
INTERNAL FUND  
ACCOUNTING**



**FOR ELEMENTARY  
AND SECONDARY  
SCHOOLS**

**INVOICE**

**REPTS**



# OFFICE OF THE CONTROLLER

Final: ~~March 17, 2004~~ Initial Reading: January 19, 2005

School Board Rules: 6Gx13- 3D-1.021  
6Gx13- 5C-1.061

THE SCHOOL BOARD OF  
MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

Ms. Ofelia San Pedro

Deputy Superintendent, Business Operations

~~Mr. Edward Marquez~~ Mr. Martin A. Berkowitz

Chief Financial Officer

Ms. Connie Pou, Controller



# MANUAL OF INTERNAL FUND ACCOUNTING

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**Section II**  
**Chapter 6**  
**Expenditures Requiring Special Procedures**



**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 project; the purchase of computer equipment and two-way radios costing \$300 or more, as well as other furniture and equipment costing ~~\$750.00~~ 1000.00 or more; payments for faculty/administrative travel; payments for contracted services; and payments to School Board employees for off-duty services. The district's Manual of Property Control Procedures and Travel Policies and Procedures Manual establish the guidelines for transactions associated with equipment purchases and administrative travel expenditures, respectively, and should be referred to accordingly. Additionally, **Section IV, Chapter 10 – Travel** of this manual sets forth accounting policies and procedures for administrative/professional travel paid from Internal Fund revenue. This chapter specifically addresses the policies and procedures pertinent to expenditures associated with 1) capital improvement projects, 2) contracted services, and 3) payments to School Board employees for off-duty services that are paid from Internal Fund revenue.

**II. GENERAL POLICY**

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

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

**Section III**  
**Chapter 2**  
**Music Program**

Office for Internal Fund property purchases of ~~\$750.00~~ 1000.00 or more.

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

**Section III**  
**Chapter 3**  
**Classes and Clubs Program**

1. Expenditures may be incurred for appropriate purposes, as allowed by Internal Fund and School Board policy and as approved by the student class/club officers, the sponsor, and the principal or designee. Expenditures must not exceed available revenue in the respective function.
  2. Expenditures may be subsidized by other student clubs, when authorized by student class/club officers, by transferring revenue from the respective Classes and Clubs Program functions.
  3. At the discretion of the principal and as allowed by Internal Fund policy, revenue from the school's General Miscellaneous or Special Purpose functions may also be used to subsidize student classes and clubs expenditures.
- G. Expenditures for the purchase of property items of ~~\$750.00~~ 1000.00 or more, as well as computer equipment and two-way radios of \$300.00 or more, are not to be made directly from any Classes and Clubs Program functions.
1. Transfer of funds shall be made from the sponsoring function to the General Program (5008) Equipment function (0811), with the actual expenditure being charged to this structure.
  2. These property transactions are governed by the District's procedures as stipulated in the Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* (FM-1669) form will be submitted to the property accounting office for property purchases of ~~\$750.00~~ 1000.00 or more, as well as computer equipment and two-way radios of \$300.00 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**,

**Section III**  
**Chapter 4**  
**Trust Program**

- D. Collections for the School Board, such as out-of-state tuition, reimbursement for damages or telephone charges, and sales tax collected for the State are considered Trust funds and must be accounted for under Trust Program functions.
- E. Expenditures for the purchase of property items of ~~\$750.00~~1000.00 or more or computer equipment and two-way radios of \$300.00 or more are not to be made directly from any Trust Program functions.
1. Transfer of funds will be made from the sponsoring Trust function to the General Program (5008) Equipment function (0811), with the actual expenditure being debited to this equipment structure.
  2. These property transactions are governed by the District's procedures as stipulated in the Manual of Property Control Procedures. Accordingly, the *Incoming Controlled Equipment* (FM-1669) form must be prepared and submitted to the property accounting office.
- F. When the purpose or intent of funds held in a Trust Program function has been met (i.e. all related expenditures have been paid), remaining balances, if any, may be disposed of as follows:
1. For remaining balances in donation functions, efforts should be made and documented by the school treasurer to contact the donor or persons from whom the funds were originally received. If the persons from whom the fund were received cannot be contacted or do not provide for additional restricted uses, remaining funds may be transferred to the General Miscellaneous function but not the Special Purpose function unless permitted, in writing, by the original donor.
  2. Remaining funds in Field Trip functions, after all pertinent expenditures for field trips have been paid, may be transferred to corresponding student classes/clubs functions in the Classes and Clubs Program or to the General Miscellaneous function, at the principal's discretion.

- b. For adult/vocational education centers, the sources of revenue are restricted to the following:
  - 1) I.D. card profits
  - 2) Vending machine profits or commissions
  - 3) Book store profits
  - 4) Donations from outside persons or organizations specifically designated for this account. Donations for the Special Purpose account must be accompanied by a letter specifically stating this purpose
  - 5) Concession profits
  - 6) Telephone commissions
  
2. The expenditures paid from Special Purpose function revenues include the following:
  - a. Hospitality items, including food, for school-related activities and/or events.
  - b. Awards, certificates, incentive items for the recognition of individual students, community and/or staff members. The cost or value of awards and incentive items must not exceed the maximum amount limits established by School Board Rules.
  - c. Small appliances and small furniture items costing less than ~~\$750.00~~1000.00, (i.e. toasters, microwave ovens, coffee makers, coffee table, lamps, etc.) for use by school staff and maintained in faculty lounges.
  - d. General office, school and educational supplies for students and school staff.
  - c. Costs incurred by students and school staff when representing the school or the District at special events, conferences and school-related functions.
  - d. Assistance to needy students, including payments for school lunches, field trip costs, etc.



**Section III**  
**Chapter 8**  
**General Program**

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

- I. Office Supplies function (0809) may be used to separately record expenditures for office supplies for general school use. This function does not generate revenue, thus it may carry a deficit balance during the school year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficit.
  
- J. Equipment function (0811) **must** be used to record expenditures for equipment costing ~~\$750.00~~1000.00 or more, as well as computer equipment and two-way radios costing \$300.00 or more that are purchased for curriculum related purposes. This function does not generate revenue, thus it may carry a deficit balance during the year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficit.
  1. All purchases of property must be made in accordance with the District's policies and procedures as set forth in the Property and Equipment Manual.
  2. All property that meets the capitalization thresholds becomes part of the school's property inventory and is subject to audit.
  
- K. The Donations function (0812) **must** be used to record unrestricted donations intended for general use by the school. (Refer to **Section IV, Chapter 14 - Gifts and Donations** in this manual).
  1. Donation letters should be requested and retained by the school for audit purposes.
  2. Donations received from vendors for participating in surveys, testing, or other evaluation projects should be recorded in this function.
  
- L. The Memory Books function (0813) **must** be used to record all financial transactions associated with the schools memory book activity. If fundraising

**Section III**  
**Chapter 9**  
**Instructional Materials and Educational Support**  
**(Fund 9) Program**

- E. **Allowable** expenditures are limited to goods/services necessary to support the instructional program. Allowable expenditures include the following:
1. Instructional, general office, and custodial supplies
  2. Equipment to be used in instruction, costing less than ~~\$750.00~~1000.00. Equipment items meeting all of the following criteria are considered allowable:
    - a. Retains its original shape, form, and appearance with use
    - b. Non-expendable; that is, if damaged or some parts are lost or worn out, it is usually more feasible to repair than to replace
    - c. Does not lose identity through incorporation into a different or more complex unit or substance
    - d. Will be used in instruction and not for personal use
  3. Supplies – Supplies considered allowable are those necessary for general school operation and instructional purposes. These include instructional materials and supplies, office supplies, and custodial supplies.
  4. Software costing less than ~~\$750.00~~1000.00
  5. Audio Visual Materials costing less than ~~\$750.00~~1000.00 (i.e., instructional videos, DVDs, magnetic media)
  6. Printing (i.e., school forms, letterheads, envelopes, **excluding** business cards)
  7. Repairs/Maintenance costing less than \$500.00
  8. Equipment rentals costing less than \$500.00 (short term, emergency basis **only**)
  9. Registration/admission fees and transportation costs for **in-county** field trips only, when authorized by the principal. M-DCPS buses may not be paid from Fund 9 revenue; thus, only district approved transportation vendors may be used for trips paid through Fund 9.
  10. Textbooks

III. GENERAL PROCEDURES

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

	<b>Object Code</b>
1. Equipment (costing less than <del>\$750.00</del> 1000.00)	5640
2. Supplies	5510
3. A.V. (audio visual) Materials	5620
4. Repairs	5350
5. Rentals	5360
6. Exterminating	5395
7. Miscellaneous	5790
8. Printing	5399
9. Field Trips (In-County)	5332

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

1. A *Fund-9 Requisition Worksheet* (FM-5363) must be prepared to create an on-line purchase order. Replenishment requisitions are created using Buyer ID "T" (Refer to Chapter 7 in the Budget/Finance/Purchasing System Manual for instructions)
  - a. Only one (1) Purchase Requisition is needed when reporting expenditures in the same time period.
  - b. Group together and total the unprocessed expenditures categorically (i.e., expenditures charged to the same funding structure must coincide with the description given, must be totaled, and must represent one (1) line item).
  - c. Expenditures for furniture, fixtures, and equipment (object 5640) and software (object 5692) must be listed as separate line items on the Requisition Worksheet, unless multiple pieces of equipment of the same type are purchased and the unit value is not ~~\$750.00~~1000.00 or greater.
  - d. Each line item must be expanded in the "RCM" commentary screen of the Purchase Requisition by listing, at minimum, the individual check numbers that comprise each line.
  - e. After the Purchase Requisition has been approved through the MSAF approval chain, expenditures are immediately charged to the funding structures entered. If there are no funds available in a specific structure, the system will not allow any transactions to be entered. Once the Purchase Requisition is processed, the district's Accounts Payable department generates a reimbursement check to the school.
  - f. For auditing purposes, the school must retain the Requester copy of the Purchase Order, all invoices, receipts, and other supporting documentation, such as the Requisition Worksheet with the principal's signature.
  
2. To change or correct a Purchase Requisition, refer to Chapter 5 of the Budget/Finance/Purchasing System Manual.

**Section IV**  
**Chapter 14**  
**Gifts, Incentives, Donations, and Solicitations**

- C. Monetary donations received by a school from vendors as a result of student participation in educational programs (*i.e., surveys, testing, etc.*) shall be considered general undesignated donations to the school, unless the vendor provides written restrictions thereof.
  
- D. Monetary donations received by a school from vendors as a result of parents or other community members independently participating in a vendor's promotional campaign/program for which the school has been named the beneficiary (*i.e., Wal-Mart, Target, etc.*) shall be considered general undesignated donations to the school, unless the vendor provides written restrictions thereof.
  
- E. The following guidelines apply to donations of equipment or property made by individuals, organizations, or other groups to any school:
  - 1. The donor should provide the fair market value of the item.
    - a. If equipment or property to be donated has a value of \$15,000.00 or greater, in the aggregate, the ~~Access-Region~~ Center must be notified so that a formal Agenda item can be presented to the School Board seeking approval for accepting the donation.
    - b. If equipment or property to be donated has a value of less than \$15,000.00 in the aggregate, the ~~Access-Region~~ Center may grant approval for accepting the donation.
    - c. If equipment to be donated has a value of ~~\$750.00~~ 1000.00 or greater, prior approval, before accepting the donation, must be obtained from the department that would be responsible for maintaining or repairing that type of equipment. Such accepted equipment must be reported to Property Accounting for inclusion in the location's property control inventory.
    - d. Any equipment consisting of motor vehicles, aircraft, boats, etc., regardless of their value, requires approval from the Office of Risk and Benefits Management.



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

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

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

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

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

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

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

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

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

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

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

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

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

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