

Business Operations
Ofelia San Pedro, Deputy Superintendent

SUBJECT: PROPOSED AMENDMENT OF SCHOOL BOARD RULES: INITIAL READING 6Gx13- 3D-1.021, INTERNAL FUND/SCHOOL ACTIVITIES – SPECIFIC PROCEDURES AND 6Gx13– 5C-1.061, MANAGEMENT OF FUNDS/SCHOOL ACTIVITIES – INTERNAL FUND ACCOUNTS

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 and 6Gx13- 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts, 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, and update some of the procedures with new language.

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.

Copies of the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, which is incorporated by reference and is a part of this rule, will be forwarded to School Board members under separate cover, and will be available for inspection by the public in the Office of Board Recording Secretary, Room 924, and the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

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 and 6Gx13- 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts.

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 6Gx13– 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts 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 May 18, 2005, its intention to amend School Board Rules 6Gx13- 3D-1.021, Internal Fund/School Activities - Specific Procedures, and 6Gx13- 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts, 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 July 13, 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, and updates to some of the procedures with new language.

SUMMARY: The proposed amended pages to the manual reflect the property capitalization change from \$750 to \$1,000 pursuant to Florida Statute, and updates to some of the procedures with new language.

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 July 13, 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 June 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: May 4, 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

Activities

MANAGEMENT OF FUNDS/SCHOOL ACTIVITIES – INTERNAL FUND ACCOUNTS

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 Board Rule 6Gx13- 3D-1.021, **Internal Fund/School Activities – Specific Procedures**. This manual is on file in the Office of Board Recording Secretary and 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-1.87 FAC

History: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
Repromulgated: 12-11-74
Emergency Amendment: 12-9-81
Amended: 2-17-82, 5-4-83; 3-17-04