

Office of Superintendent of Schools
Board Meeting of March 15, 2000

February 29, 2000

Financial Affairs
Richard H. Hinds, Chief Financial Officer

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

The School Board of Miami-Dade County, Florida, announced on February 9, 2000, its intention to amend School Board Rule 6Gx13- 3D-1.021, Internal Funds-Specific Procedures, at the meeting of March 15, 2000.

The Notice of Intended Action was published in the *Miami Daily Business Review* on February 14, 2000, posted in various places for public information and mailed to various organizations representing persons affected by the amended rule and to individuals requesting notification.

The time to request a hearing or protest the adoption of this rule has elapsed.

In accordance with the provisions of the Administrative Procedure Act, this amended rule is presented to The School Board of Miami-Dade County, Florida, for adoption and authorization to file the rule in the official records of The School Board of Miami-Dade County, Florida.

Attached are copies of the Notice of Intended Action, the amended rule, and the pages to the documents, the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools**, which is incorporated by reference and is a part of this rule. Changes from the current rule are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, adopt amended School Board Rule 6Gx13-3D-1.021, Internal Funds-Specific Procedures, the documents, the **Manual of Internal Accounting for Elementary Schools**, and the **Manual of Internal Accounting for Secondary Schools**, and authorize the Superintendent to file the rule with The School Board of Miami-Dade County Florida, to be effective March 15, 2000.

K-22

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on February 9, 2000, its intention to amend Board Rule 6Gx13- 3D-1.021, Internal Funds—Specific Procedures, at its meeting of March 15, 2000.

PURPOSE AND EFFECT: To authorize principals, at their discretion, the ability to reallocate unspent Internal Fund balances to fund school related projects not funded through tax funds.

SUMMARY: To modify established policies and procedures for the reallocation of Internal Fund balances, to allow principals greater flexibility in the management of schools' resources.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 230.22(2) ; 230.23 (18), 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 March 15, 2000, 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 March 6, 2000, 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: Mr. Rodolfo J. Rodriguez
Supervisor: Dr. Richard H. Hinds
Date: January 26, 2000

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 (18) F.S.

Law Implemented, Interpreted, or Made Specific:

230.23005(2); 230.33 (12), 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

MANUAL
OF
INTERNAL
ACCOUNTING
FOR SECONDARY SCHOOLS

OFFICE OF ACCOUNTING
THE CONTROLLER

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

1999 2000



Final Reading
March 15, 2000
School Board Rule 6Gx13-3D-1.021

K-22

giving our students the world

Miami-Dade County Public Schools

School Board Members

Ms. Perla Tabares Hantman, Chair

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

Dr. Michael M. Krop, Vice Chair

Mr. G. Holmes Braddock

Dr. Robert B. Ingram

~~Ms. Perla Tabares Hantman~~

Ms. Betsy H. Kaplan

Mrs. Manty Sabatés Morse

Mr. Demetrio Pérez, Jr., M.S.

Dr. Marta Pérez

Dr. Solomon C. Stinson

Ms. Judy C. Peacock, Student Advisor

~~Ms. Monica V. Hunt, Student Advisor~~

Superintendent of Schools

Mr. Roger C. Cuevas



POLICY

DESCRIPTION OF FUNDS
TRUST

NUMBER

2-1

I. GENERAL INFORMATION

- A. Accounts set up in Trust Fund to record receipts of money held in trust for specific organizations, departments or activities, or for restricted use. Specific account must be carried for each such group or activity
- B. With exception of Change Advance and Lunch Fund Accounts, no trust account may be overdrawn. Exceptions that occur inadvertently must be corrected immediately by deposits or transfers from other accounts. Change and lunch fund advances must be returned and individual account balances must be zero at the end of fiscal year
- C. All trust accounts, including donations, scholarships and grants shall have a life not to exceed 10 years. Upon dissolution of the trust, any available balance should be disbursed in accordance with written instructions from the donor or grantor, or in the event that the school is unable to contact the donor or grantor for instructions, then the available trust balance may be transferred to the general miscellaneous account for the school's general use. At the discretion of the donor or grantor the life of the trust can be extended additional time not to exceed 10 years

II. TYPICAL ACCOUNTS MAINTAINED IN TRUST FUND

A. United Way Donations

- 1. Tally of Collections or individual receipts not required for student collections. Follow instructions for employee collections accompanying United Way materials distributed by Bureau of District and Community Services
- 2. Funds must be transmitted to the District by December 31

B. Non-Resident Tuition

Collections for registration of pupils classified as non-resident (see Board Rule 6Gx13-5A-1.12)

REPLACE

DATE ISSUED

PAGE

NUMBER

DATED

PAGE

- 2. Application for Fund Raising Activity Form must be approved by principal and retained for audit

C. Secretary/Treasurer's Responsibility

- 1. Secretary/treasurer will control ticket distribution
- 2. Secretary/treasurer will maintain files for all operating reports and related documents and retain these files for audit

IV. FUND RAISING PROFITS

Fund raising profits may be used to finance any general or specific school need or to support any approved school activity

- A. Principal may assess fund raising projects up to 15% of net profits, with exception of community school activities, and transfer assessment to General Fund for general school and administrative use

- B. In addition to 15% assessment on fund raising profits, referred to in paragraph IV. A. above, principals at their discretion may assess an intangible tax of up to 20% on all fiscal year-end unspent account balances, net of liabilities, excluding the trust program accounts. If the 20% intangible tax option is selected, the full or any portion of the assessment may be reallocated to any project or program of their choice

- 1. The purpose of this policy is to allow school principals, at their discretion, to reallocate unspent Internal Fund balances to fund school-related projects not funded through tax funds. In no event, should the reallocation of funds be credited to the Principal's Special Purpose Account

- 2. It is recommended that principals, treasurers, activity directors, and faculty meet to decide which option is best for their school, and apply the selected option consistently and fairly for the benefit of all faculty and students

- B. ~~Recommended that principal work cooperatively with student council and other groups connected with fund raising projects to provide for best use of funds~~

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Final Reading
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V. RESTRICTIONS

- A. Motion pictures, using rented films, or video tapes in which copyrights are held, shall not be shown in school for admission charge, silver 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
- B. All forms of gambling and games of chance are prohibited. Games based entirely upon skill are not to be considered games of chance
- C. Use of school grounds and buildings for pony and other animal rides, raffles, bingo and card playing is prohibited
- D. Any contest that is conducted by selling votes is prohibited
- E. Entertainments containing scenes, language or jokes that are not compatible with dignity of educational institution are prohibited
- F. No notices, tickets, information, sales "gimmicks," or other materials of an advertising nature from outside of school sources may be distributed to school system employees or pupils without approval of Office of the Superintendent of Schools
- G. Tickets to affairs sponsored by non-school agencies shall, unless approved by region assistant superintendent, not be sold in any public school, or on school premises, by any school, school organization or non-school organization. Exception: Dade County Youth Fair tickets
- H. No food items, such as donuts, popcorn, candy, cookies, etc., to be sold on school grounds during regular school hours
- I. Merchandise sales should be conducted in manner which will offer minimum of competition to local commercial firms
- J. No vendor permitted to sell on school premises on concession or percentage basis, except commercial food and drink machines when approved by principal

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