

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
**INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN**  
**AUGUST 1, 2000**

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**MAGAZINE SALES**

**I. GENERAL INFORMATION**

Magazine subscription sales approved by the Principal should follow these basic guidelines.

- A. Promotion activities are to be kept within reasonable bounds and competition among schools and pupils are not to be unduly stimulated.
- B. The magazine subscription sales vendor **MUST** provide forms in triplicate for the recording of subscription sales.
- C. The triplicate order form provided by the magazine subscription sales vendor should be distributed as follows:
  - 1. One copy to be given to the purchaser as a receipt.
  - 2. One copy to be retained by the school for audit.
  - 3. One copy to be sent to the magazine subscription sales vendor.
- D. Standard procedures are to be followed in consolidating daily collections for receipting and depositing (See Standard Practice Bulletins I-302 and I-303).
- E. A recap for settlement statement should be provided for the school bookkeeper in order to transmit magazine sales funds to the magazine subscription sales vendor.