

STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **I-102**

PAGE: 1 of 2

SUBJECT: BOOKKEEPING SYSTEM

TOPICS IN BULLETIN:

- I. SUPPLIES AND EQUIPMENT NEEDED
- II. OPERATION OF THE SYSTEM

All internal fund accounting shall be kept according to a uniform system. The District will use a computerized bookkeeping system. All schools, vocational centers, exceptional and special centers will utilize the computerized bookkeeping system approved by the district.

I. SUPPLIES AND EQUIPMENT NEEDED:

- o Computer-PC (DELL) or Mac: Current bid specifications
- o Dedicated Printer: Current bid specifications
- o Receipts - Purchased from the SBBC approved Vendor
- o Prenumbered Checks - Purchased from the SBBC approved Vendor

II. OPERATION OF THE SYSTEM

Training in the operation of the computerized bookkeeping system is provided on an "as needed" basis after the school year. After a new bookkeeper has been hired, contact is to be made by the principal with the Internal Accounts Office at **754-321-0584** to request the training.

A security password is required in order to get into the computerized bookkeeping system. No security password will be issued until training has been provided by the Internal Accounts Office.

In addition, a User's Manual CD is distributed to each bookkeeper as they are trained in the operation of the system. The User's manual becomes the property of the school.

STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: I-202

PAGE: 1 of 2

SUBJECT: MUSIC

MUSIC

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. REVENUE
- III. EXPENDITURES
- IV. EQUIPMENT INVENTORY

EXHIBITS REFERENCED:

- 1 Instrument Rental Contract
- 2 Tangible Property Loss/Equipment Acquisition

I. GENERAL INFORMATION

All activities of the Music Area which involve money transactions will be recorded in one of the following categories:

- Band
- Chorus
- Music
- Music Store
- Orchestra

Specific account numbers may be obtained by contacting the Internal Accounts Office.

Marching units other than the band (i.e. flags, dancers, etc.) are to be recorded in club accounts.

II. REVENUE

- A. **All revenue** from money raising activities, donations and all other collections will be recorded to each applicable fund (i.e. band, chorus, etc.)
- B. Instrument rental fees (School Board Policy 6.4) charged for the use of school instruments will be recorded in the applicable fund and **MUST** be supported by Rental Contracts (Exhibit 1).

NOTE: UNIFORM RENTAL FEES ARE NOT TO BE CHARGED FOR ANY REASON.

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SUBJECT: MUSIC

III. EXPENDITURES

- A. Instrument rental fee revenues MAY only be used for instrument replacements/repairs and the purchase of sheet music.
- B. Purchases of equipment for each of the respective music areas will be recorded in the applicable music fund and must adhere to School Board Policy 3320 which governs purchases.
- C. If equipment is purchased from internal funds, a Tangible Property Loss/Equipment Acquisition form (Exhibit 2) MUST be completed.
 - 1. If the purchase is over \$1,000, one copy of the Tangible Property form should be forwarded to Capital Assets Accounting.
 - 2. One copy of the Tangible Property form should be attached to the check voucher.

IV. EQUIPMENT INVENTORY

- A. Since music area equipment is frequently assigned into the custody of students and is involved in off-campus uses, it is necessary for instructors to maintain perpetual inventory records of all musical equipment.
- B. Physical inventories of musical equipment should be taken once a year (or more if required) and MUST be reconciled.
- C. Physical inventory with all reconciling items noted should be filed in the Principal's office and available for audit purposes.

The School Board of Broward County, Florida
MUSIC INSTRUMENT RENTAL CONTRACT

School _____ School year 19____ - 19____

Instrument Type _____ Brand _____

Factory Serial No. _____ B.P.I. No. _____

Supplied with the following accessories: (check those issued with instrument)

- | | | | |
|-------------------------------------|-------------------------------------|---------------------------------------|--------------------------------------|
| <input type="checkbox"/> Case | <input type="checkbox"/> End Plug | <input type="checkbox"/> Grease | <input type="checkbox"/> Strings |
| <input type="checkbox"/> Cover | <input type="checkbox"/> Handcrutch | <input type="checkbox"/> Piston Wiper | <input type="checkbox"/> Bow |
| <input type="checkbox"/> Key | <input type="checkbox"/> Crooks | <input type="checkbox"/> Screwdriver | <input type="checkbox"/> Rosin |
| <input type="checkbox"/> Mouthpiece | <input type="checkbox"/> Bokal | <input type="checkbox"/> Strap | <input type="checkbox"/> Lyre |
| <input type="checkbox"/> Ligature | <input type="checkbox"/> Reed Case | <input type="checkbox"/> Sling | <input type="checkbox"/> Stand |
| <input type="checkbox"/> Cap | <input type="checkbox"/> Swab | <input type="checkbox"/> Sticks | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Joint Cap | <input type="checkbox"/> Oil | <input type="checkbox"/> Mallets | |

Date Issued ____/____/____ Condition _____

Rental fees paid for: (please check)

NOTE: *There will be no refund of the rental fee after the first month.*

Duration	Amount	Receipt No.
<input type="checkbox"/> Year	\$20.00	_____
<input type="checkbox"/> Summer	10.00	_____
<input type="checkbox"/>		_____

Director's Signature _____

Date Returned _____ Assessment Paid \$ _____ Receipt No. _____ Condition _____

Director's Signature _____

We acknowledge the receipt of the above instrument and accessories and agree to the following:

1. To be personally responsible for the safe-keeping of this instrument and to return it immediately to the school upon the request of the director or principal.
2. To maintain the instrument in good playing condition at all times, keep the instrument clean and polished, and have it repaired at our expense as deemed necessary and/or requested by the director. (Includes string replacement)
3. To pay the current replacement value in the event of loss or total damage. **NOTE:** Instruments can be placed on a homeowner's policy or covered through independent coverage.
4. To have the instrument assessed at the end of the contract period and pay a fair assessment for all damage in excess of normal wear and tear.
5. To allow no unauthorized person to play, handle, or use this instrument without specific permission of the director. **NOTE:** This instrument MAY BE ASSIGNED TO MORE THAN ONE STUDENT. Each student shall be afforded equal home practice time and shall assume equal responsibility for the care of the instrument. This will also be taken into consideration for any repair assessment.
6. To encourage my child to use the instrument to the best of his/her ability for serious study including regular attendance at all organization rehearsals and performances, regular home practice and additional instruction and study when possible.

Student's name _____ Grade _____

Home address _____ Phone _____

Parent's/Guardian Name _____

Student's signature _____ Date ____/____/____

Parent's/Guardian signature _____ Date ____/____/____

INSTRUCTIONS: Prepare in quadruplicate. Give WHITE copy to student upon receipt of fee.

Give YELLOW copy to bookkeeper.

Give PINK copy to student upon return of the instrument.

Retain GOLDENROD copy for your file.

The School Board of Broward County, Florida
Capital Assets Activity Form
Tangible Property Loss/Equipment Acquisition

Location Name and Number _____

☐ **Tangible Property Loss**

☐ **Equipment Acquisition**
*for equipment valued at \$1,000 or more that is
acquired with internal funds or by donations*

Date of Loss: _____

Acquisition Date (for acquisition only)	BPI Number If applicable	Serial Number	Model Number	Equipment Description	Cost/Estim. Value	Room/ Bldg

Loss Acknowledged By: _____
Principal, Department Head or Designee

Name of Donor: _____

Donor Address: _____

Acquisition Approved By: _____
Principal, Department Head or Designee

Loss: Submit to Capital Assets Accounting
NOTE: Attach copies of Police and SIU Immediate Notification Report

Acquisition: Submit to Capital Assets Accounting
NOTE: Attach copy of Invoice(s)

Retain a copy for your records

Instructions for completing the Capital Assets Activity Form:
Tangible Property Loss/Equipment Acquisition

This form has been developed to combine and replace two existing forms: Equipment Acquisition Report (form PC-3) and Tangible Personal Property Loss Report (form # 3291B).

- Enter Location Name and Number

Select one of the following boxes, depending on the action desired:

- Check **Equipment Acquisition** if items are acquired through a donation or internal accounts funds.
- Check **Tangible Personal Property Loss** to identify items lost/stolen.
- **Date of Loss** – Enter date loss occurred.

Information on fields:

- A) **Acquisition Date** (for acquisition only) – Date item was acquired.
- B) **BPI Number** (if applicable) – Identifying number assigned by Capital Assets Accounting.
- C) **Serial Number** – Enter serial number of item.
- D) **Model number** – Enter model number of item.
- E) **Equipment Description** – Brief description of item.
- F) **Cost/Estim. Value** – Enter dollar value of item.
- G) **Room/Bldg.** – Enter room number/bldg. number where item is located.
- D) **Loss Acknowledged by** – Signature of Principal, Department Head or Designee of the location where the loss occurred.
- E) **Name of Donor** – Enter name of person or organization donating item.
- F) **Donor Address** – Enter address of Donor.
- F) **Acquisition Approved by** – Signature of Principal, Department Head or Designee accepting the donation or item purchased with internal funds.