

Financial Affairs  
Richard H. Hinds, Chief Financial Officer

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

This item is submitted for consideration by the Board to amend School Board Rule 6Gx13-3D-1.021, Internal Funds--Specific Procedures, and the documents, the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools**, which are incorporated by reference and are a part of this rule, to modify established policies and procedures, and to authorize principals to reallocate unspent Internal Fund balances to school-related projects not funded through tax funds.

Attached are the Notice of Intended Action and the rule proposed for amendment. Changes from the current rule are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

Copies of the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools**, which are incorporated by reference and are a part of this rule will be forwarded to the School Board Members under separate cover prior to the School Board Meeting of February 9, 2000, 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 Funds--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 Funds--Specific Procedures, by amending the documents, the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools**, which are incorporated by reference and are a part of this rule.

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

**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