

Office of the General Counsel
Walter J. Harvey, General Counsel

SUBJECT: FINAL READING: PROPOSED AMENDMENTS TO SCHOOL BOARD POLICY 6610, INTERNAL ACCOUNTS

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES

At its regular meeting of July 2024, the School Board approved Agenda Item G-2, amending Board Policy 6320, *Purchasing*, to align the monetary purchasing thresholds for written quotes with those of Florida Department of Management Services rule 60A-1.002(2). Under Policy 6320, the threshold for a purchase requiring one (1) written and dated quotation has increased from \$999 to \$2,499, allowing for more expeditious purchasing. Other Board Policies on District purchases, however, must also be amended to reflect this increase.

This item seeks authorization to amend Policy 6610, *Internal Accounts*, to delete outdated language stating that the thresholds of that policy differ from those delineated in Policy 6320. Instead, Policy 6610 should expressly incorporate the thresholds found in 6320, which governs all District purchases and competitive bidding requirements. To ensure consistency between the two policies going forward, Policy 6610 would be amended to refer to the “first purchasing threshold,” “second purchasing threshold,” and “third purchasing threshold” of Policy 6320. Upon Board action, technical corrections pursuant to Bylaw 0131.1, *Technical Corrections*, will also be made to any other Board policies that need to expressly incorporate the updated purchasing thresholds of Policy 6320.

The Notice of Intended Action was published in the Miami Herald on September 16, 2024, and posted in various places for public information and mailed to various organizations representing persons affected by the adopted and amended Board policies and individuals requesting notification. The time to request a hearing or protest the adoption and amendment of these policies has elapsed.

These policy amendments were drafted in collaboration with, and reviewed by, the Superintendent, Cabinet, and District staff. The Notice of Intended Action and policies with strikethroughs and underlines are attached.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, amend Board Policy 6610, *Internal Accounts*, and authorize the Superintendent to file the policy with The School Board of Miami-Dade County, Florida, to be effective October 16, 2024.

G-2

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on September 11, 2024, its intention to amend Board Policy 6610, *Internal Accounts*, at its meeting of October 16, 2024.

PURPOSE AND EFFECT: Policy 6610, *Internal Accounts*, is proposed for amendment to delete outdated language and expressly incorporate the purchasing thresholds of Policy 6320.

SUMMARY: Policy 6610, *Internal Accounts*, would be amended to delete language stating that the monetary purchasing thresholds of that policy differ from those found in Policy 6320, *Purchasing*. To ensure consistency, the policy would refer to the “first purchasing threshold,” “second purchasing threshold,” and “third purchasing threshold” of Policy 6320, *Purchasing*, which was amended in July 2024 to align the District’s purchasing thresholds with those found in Florida Department of Management Services rule 60A-1.002(2).

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: Fla. Stat. ss. 1001.41 (1), (2), (5); 1001.42.

LAWS IMPLEMENTED INTERPRETED OR MADE SPECIFIC: Fla. Stat. ss. 1001.43(2), (10), 1010.04; Fla. Admin. Code rr. 6A-1.012(7), 60A-1.002(2); Fla. Admin. Code Ch. 28-106, Ch. 28-110.

IF REQUESTED, A HEARING WILL BE HELD DURING SCHOOL BOARD MEETING OF October 16, 2024, 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 in Section 120.54(1), F.S., must do so in writing by October 8, 2024, to the Superintendent, 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)

COPIES OF THE PROPOSED AMENDED POLICY are available at cost to the public for inspection and copying in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.



Book	Policy Manual
Section	October 16, 2024 - <u>Final</u> Reading
Title	INTERNAL ACCOUNTS
Code	6610
Status	<u>Final</u> Reading

6610 - **INTERNAL ACCOUNTS**

Internal funds are those used by a school/department which are not directly supervised by the District through regular county school budget sources. They are administered by each individual school/department according to School Board policies, [Administrative State Board](#) Rules, Florida statutes, and procedures adopted by the Board.

The Manual of Internal Fund Accounting for Elementary and Secondary Schools ("Manual of Internal Fund Accounting") establishes the regulations and procedures for administering the Schools' Internal Fund Accounts.

A. Uniform Records and Accounts

Internal Fund account structures have been established in accordance with the guidelines in the Financial and Program Cost Accounting and Reporting for Florida Schools ("Red Book"), to maintain a uniform codification of financial transactions for accounting and reporting purposes. The Internal Fund Chart of Accounts is an all-inclusive listing of available account codes for classifying and recording Internal Fund Financial Transactions and is maintained by the District's Internal Fund Accounting Section. Schools must submit a written request signed by the principal to this department to open new account structures.

All financial transactions must be recorded using the proper structures according to the Internal Fund policy. All schools and centers may obtain an all-inclusive listing of the Internal Fund Chart of Accounts from the District's Internal Fund Accounting Section.

B. Depositories & Investment of Funds

All monies received shall be promptly deposited in a qualified public depository and provision shall be made for the adequate safekeeping of all monies and other financial assets that may come into the possession of the school.

The Internal Fund activities are managed at the school site level. In order for a school to account for its financial transactions, a checking account must be opened and maintained according to established Internal Fund policies and procedures.

In addition to the operational checking account, schools are encouraged to invest excess fund in approved bank saving accounts, certificates of deposit, or the District's money market pool fund.

1. Depositories ("Banks") for school funds (checking or savings) must be approved by the Board and certified by the State Treasurer.

2. Each school shall have only one (1) operational checking account.
3. All bank accounts will be opened in the name of the School Board of Miami-Dade County, Florida, Name of School, and Internal Fund.
4. Deposits in any one depository (bank) are limited to the extent of insurance provided by Federal Deposit Insurance Corporation (FDIC) and/or Federal Savings and Loan Corporation.

C. Receipts of Monies Collected

The school principal is ultimately responsible for monitoring and administering the revenue generated from Internal Fund activities. All money handled by or coming into direct custody of a school employee for any such activity must be accounted for in the school's Internal Fund. The school treasurer is the designated person for receiving, recording and depositing all funds collected, as well as maintaining records for Internal Fund financial transactions processed. All money collected for Internal Fund activities must be submitted to the school treasurer to be deposited in the school's checking account.

Money collected by school employees, students, or authorized volunteers for school activities, regardless of the amount, must be submitted to the school treasurer, or back-up designee, on the same day collected.

Financial transactions involving the initial handling of money away from school premises must have prior approval of the Principal and must be submitted to the school treasurer for deposit the next business day.

Employees' personal checks, money order, or cashier's checks may not be substituted for cash money collected.

Using cash collections received to cash personal, payroll or third party checks are prohibited.

D. Deposit and Safekeeping of Funds

The school treasurer or authorized designee is responsible for preparing the bank deposit. The principal is ultimately responsible for safeguarding the school funds.

A deposit must be made every day that accumulated money received exceeds \$300.00.

At a minimum, a deposit must be made on the last working day of the week and on the last working day of the month, regardless of the amounts collected.

The principal will determine the best means of safeguarding money held pending deposit as well as petty cash and other funds assigned to a school employee.

Incidents involving theft or loss of money associated with Internal Fund activities must be reported immediately to the principal and to the appropriate authorities (i.e., School Police). Documentation of the school's efforts (i.e., copies of plant security reports, memorandums requesting investigations, etc.) to recover thefts of money or school property must be retained for audit purposes.

E. Purchases

All authorized purchases made from Internal Fund revenues shall comply with Florida law, State Board of Education Rules, Board Policies, and administrative directives. The principal is responsible for authorizing all Internal Fund purchases or may designate this authority to another school administrator.

Sufficient funds must be available in the respective Internal Fund Account structure before a purchase is authorized and processed.

A purchase order must be authorized by the principal and processed by the school treasurer for all purchases of goods, supplies, and services costing \$100.00 or more. Purchases made in violation of this policy will be considered unauthorized and will become the sole responsibility of the person making the purchase.

Quotation requirements for purchases made from Internal fund revenue are delineated in Policy 6320, Purchasing, under the section titled, "Purchasing Thresholds for Competitive Bidding."~~differ from bid requirements for purchases made from budgeted tax dollars through the District's Office of Procurement Management Services. The following quotation requirements apply when making purchases to be paid from Internal Fund revenue:~~

- ~~1. For purchases of less than \$1,000.00, telephone bid quotations may be requested but are not required. These purchases within the first purchasing threshold of Policy 6320~~ may ~~also~~ include multiple individual purchases **directly associated** with school site production shops (such as automotive, body shop, cosmetology supplies, etc.), where it is not feasible to obtain vendor quotes for the entire fiscal year's activity because of the frequency of the purchases made to satisfy the clients' work orders.

1.

~~3.~~ For purchases ~~of \$1,000.00 or more but less than \$50,000.00 within the second threshold of Policy 6320,~~ at least one (1) of the three (3) written quotations from the solicited vendors ~~are required, one of which~~ must be from a certified minority enterprise ~~according to Policy 6320.~~

2. ~~A~~ list of certified minority vendors can be accessed at <https://miamidadeschools.diversitycompliance.com>~~http://mwbe.dadeschools.net~~. In the event there is no certified vendor listed, contact the Economic Access department (Economic Access) for additional documentation.

~~4.3.~~ For purchases ~~of \$50,000.00 or more within the third threshold of Policy 6320,~~ formal bid procedures must be followed, including advertisement in newspapers and opening of sealed bids on a specified date.

Items meeting the following criteria do not require bids.

1. Educational tests, textbooks and printed instructional materials, films and filmstrips, DVDs, video cassettes, disc, tape or CD recordings, or similar audio-visual materials, pursuant to Board Policy 6320, ~~item F.2~~ under **Purchase Approval and Competitive Bidding Process Requirements.**
2. Library/Media Center reference books.
3. Publications purchased from owner, copyrights holder, or exclusive agent within the State.
4. Publications purchased from government agencies or recognized educational institutions.
5. Purchases related to student activities (fundraising) that do not fit prescribed bidding regulations (i.e., agreements to purchase variable items for resale, like candy, wherein different kinds/brands may be sold by different vendors). However, fundraising items of a tangible nature to be purchased by the school for resale (i.e., T-shirts, uniforms, book bags, and similar fundraising merchandise) will still require the bid/quote process. Merchandise purchased by the school where the school can ultimately claim ownership (i.e., band or cheerleader uniforms) or not related to fundraising activities (i.e., locks, supplies, toner, etc.), will similarly require the bid/quote process.
- ~~6.~~ Purchases of catered foods to be consumed at the school site for various school functions (such as student banquets, picnics, and

catered school sponsored affairs to acknowledge faculty, staff, and students).

7. Proms, homecoming, and year-end activities (where students may have a preference for location of a venue). The exemption is limited to the selection of the location of the venue. Any purchases related to these activities ~~exceeding \$1,000~~ falling within the second or third purchasing thresholds of Policy 6320 (i.e., decorations, printing of programs, trophies, etc.) will require quotes/bids, ~~as applicable, (i.e., decorations, printing of programs, trophies, etc.)~~ unless these are included as part of the venue package.
8. Field trips will be exempt. Field trips where bus transportation is required for site-specific destinations (i.e., Orlando, Tampa, St. Augustine, Tallahassee, etc.) locations must utilize the District's current bid awarded for charter/private bus companies, listed on the Procurement website. ~~For~~ field trips where bus transportation is required, and the cost of transportation falls within the second purchasing threshold of Policy 6320 exceeding the \$1,000 threshold for **destination not on bid**, the location must obtain three (3) or more quotes, one (1) of which must be a certified minority enterprise, from the list of District approved charter/private bus companies, ~~pursuant to Board Policy 6320~~. In cases where a tour company is solicited and the cost of the tour falls within the second purchasing threshold of Policy 6320, exceeding the \$1,000 threshold, the location must obtain three (3) or more quotes from tour companies, one (1) of which must be a certified minority enterprise, ~~pursuant to Board Policy 6320~~.

F. Expenditures/Disbursements

The Treasurer is responsible for making all necessary disbursements from the school's Internal Fund as approved by the principal.

All disbursements for expenditures to be paid from the school's Internal Fund must be made via check and must be approved by the principal. No disbursement is to be made from cash money collected from any activity.

All checks issued must bear two (2) signatures, with one signature being that of the principal or authorized designated administrator, and the second being that of the treasurer or authorized clerical designee.

Proper documentation in the form of an original vendor invoice/receipt is required for payment. Original vendor invoice/receipt must be itemized.

Payment to vendor must be made within thirty (30) days of satisfactory receipt of goods/service unless:

- ~~1.~~ Special arrangements have been made with the vendor.

2. Discrepancies arise with the vendor due to nonconforming goods/services or other reasons. The discrepancies should be documented for audit purposes, and payment shall be made when the discrepancies are remedied.

Reimbursement requested from faculty/staff for authorized purchases must be submitted to the treasurer when expenditures total at least \$25.00.

Reimbursement must be made before the end of the fiscal year in which the purchase was made.

Payment for refunds to students must be processed before the end of the fiscal year in which the money was collected from the student, with the exception of payment for lost and found equipment and property.

G. Overspending Limitations

1. No individual function under any Program (with the exception of Athletics, General Miscellaneous, and the Advance for Change function in Trust Program) may have a negative balance at any time.
2. Individual functions within the Athletics and General Programs may be negative throughout the school year provided that the total amount of all respective functions remain positive.
3. Advance for Change function will show a negative balance until funds are returned by each fiscal year-end.

Disbursements may only be processed when sufficient, uncommitted funds are available in the Internal Fund accounting structure where the expenditure is going to be charged, as well as in the school's checking account.

Overdrawing the checking account is prohibited. Additionally, no Internal Fund Account may be overdrawn at the end of the fiscal year.

H. Expenditures Requiring Special Procedures

There are restrictions on expenditures that can be paid through the school's Internal Fund. Although these expenditures are not prohibited, special procedures must be observed in order to properly account for them. These expenditures include those associated with capital improvement projects; furniture and equipment costing \$1,000.00 or more; payment for faculty/administrative travel; payments for contracted services; and payments to School Board employees for off-duty services. The District's Manual of Property Control Procedures and Travel Policies and Procedures Manual establish the guidelines for transactions associated with equipment purchases and administrative travel expenditures, respectively.

Written requests for capital improvement projects approved by the principal must be presented to the Region Center Superintendent and the Office of School Facilities for approval prior to commencing the project. Functional equipment to be installed on school grounds must be approved by the Office of Risk and Benefits Management. Expenditures for projects meeting the following criteria are considered capital improvement:

1. Air conditioning equipment, lighting equipment,
2. Computer network (labs), carpeting/flooring,
3. Playground shelters/equipment
4. Paved/stamped concrete walkways or courtyards,
5. Outdoor benches/furniture affixed to the ground
6. Awnings, stage curtains, blackout curtains, wallpaper.
7. Equipment/items requiring plumbing connections.

I. Expenditures Prohibited from Internal Funds

The following is a list of expenditures which cannot be made from Internal Funds.

1. Professional books and magazines, except for school professional libraries
2. Individual memberships in professional organizations.
- ~~3.~~ Personal Business Cards (except when authorized in writing by the Region Superintendent)

4. Payments for lease agreements for office machines or equipment (including copiers).
5. Repairs/Maintenance and service agreements for copiers or other office equipment in excess of \$500.00 per year.
6. Goods or services for which an employee capitalizes on his/her position for personal gain.
7. Payment for wireless communication services or devices (i.e., pagers, cellular phones, even if used only as two-way radios, internet connections, etc.).
8. Equipment, supplies, and services for rooms and areas not used primarily for student body benefit, unless raised specifically through employees or other persons or authorized by a student organization.
9. Wages or supplements to any persons engaged in regular part-time or temporary employment except as provided by the Board.
10. Loans, credits, or accommodations to Board employees or other persons, including students except as provided in Policy 6550.

3. Transfers and Adjusting Entries

In addition to recording transactions from the collection of money and disbursements, the Treasurer may also need to record other types of entries such as transfers of funds, posting corrections, and voiding entries.

A transfer is the movement of money from one (1) account to another. Transfers may be required to "physically" move money from the school's checking account to a savings account, or to move money only from within one (1) Internal Fund Program function to another.

All transfers of money must be approved by the Principal.

Transfers of money between accounts within a school's Internal Fund Programs and functions may only be made as allowed by Internal Fund policy.

Transfers of money between functions within the General Program are not allowed.

Transfers of money must not be used to make posting correction.

Program Specific Activities

A. Athletic

The Division of Athletics ~~and /Activities and Accreditation~~ provides schools with unified leadership and guidance for the schools' athletic programs. The Interscholastic Athletic Manual for senior high schools, and the Middle School Sports Manual for middle schools, establish the regulations for administering the schools' athletic programs, including athletic team sport events and closely related activities. These manuals must be followed for administering the athletic programs at schools. Each principal will appoint an Athletic Director who will be responsible for administering the interscholastic athletic program, and an Athletic Business Manager who is responsible for managing the business transactions.

All revenues and expenditures from ticket sales for school athletic games must be accounted for in the individual sport functions within the Athletic Program.

Revenue from fundraising activities conducted during school athletic games (i.e., concessions, sale of programs, t-shirts, etc.) must also be accounted for through the school's Internal Fund when sponsored by the school (i.e., student Football Club, Cheerleaders, Baseball Club), and must be recorded in the respective sport functions within Classes and Clubs Program.

Concessions and fundraising activities sponsored by the school in connection with athletic events will be under the supervision of the Athletic Business Director, or delegated faculty/staff sponsor responsible to him/her.

The principal must approve all concession sales/operations.

The Athletic Business Manager is ultimately responsible for the preparation of all financial reports and required fundraising activity forms.

School-allied organizations (i.e., Booster Clubs, PTA/PTSAs, etc.) may sponsor fundraising activities conducted during school athletic games when approved by the principal.

Proceeds from fundraising activities sponsored by school-allied organizations are handled independently from the school's Internal Fund.

No school employee may be involved in the handling of money or merchandise for fundraising activities sponsored by school-allied organizations.

B. Music

The music program is part of the curriculum of the school. Proceeds from performances and activities of student musical groups and the respective expenditures must be recorded in the schools' Internal Fund under the Music Program and procedures must follow the Manual of Internal Fund Accounting. This includes revenue generated from the sale of admission tickets to student music group performances.

School-allied organizations may not handle revenue generated from the sales of admission tickets to student musical performances.

Schools may not contract out the services of student musical groups for specified compensation to be received either by the school or individual students. However, donations may be received from non-school agencies for the services of a student music group, director and assistant director in conjunction with the music group performance.

Revenue generated from other fundraising activities conducted by student music clubs may be recorded under Music Program functions, or may be accounted for under the respective student music club in the Classes and Clubs Program.

Revenue generated from activities recorded in the Music Program functions may be used to pay for items directly associated with the school's music program activities (i.e., musical equipment, travel expenses for music group competitions, uniforms and accessories for student use in performances, etc.).

Fees assessed to students for the use of school property, such as instruments and/or uniforms, must be presented to the Region Center for written approval.

Music department equipment assigned temporarily to students and used off campus must be documented according to the Manual of Property Control and records maintained for audit purposes.

Remaining balances in dormant/inactive Music Program functions may be transferred to (a) other functions within the Music Program, (b) a related student class/club in the Classes and Clubs Program (i.e., Band Activity to the Band Club), or (c) the General Miscellaneous function.

C. Classes and Clubs

Revenue generated from the activities of student classes and clubs must be accounted for through the schools' Internal Fund. The principal must approve the creation of all student clubs and their activities pursuant to Board policy and comply with the Manual of Internal Fund Accounting and Policy 5840.

All student clubs must have a faculty sponsor responsible for overseeing the students' activities, ensuring that Internal Fund policies and procedures are followed, as well as maintaining the required financial documentation for the club's activities. The District's Office of Athletics ~~and~~ Activities, ~~and~~ [Accreditation](#) is Student Activities Handbook establishes guidelines for conducting student activities.

The revenue in the Classes and Clubs Accounts shall be expended for the benefit of the students in the class or club that participated in generating the revenue or for purposes designated by such students as allowed by Board policy. Authorization from a student club officer and the faculty sponsor is required as documentation for expenditures to be paid from classes and clubs funds.

At the principal's discretion, any remaining balance in the function of a graduating class may be transferred to either the next year's graduating class function or to the General Miscellaneous function, when no other written instructions have been provided by the student officers of the class that graduated.

For other functions in the Classes and Clubs Program that become inactive/dormant, the remaining funds shall be transferred to General Miscellaneous.

Expenditures for the purchase of property items of \$1,000.00 or more are not to be made directly from any Classes and Clubs Program functions. The funds are transferred from the respective function to the General Program Equipment function and purchased according to the Manual of Property Control Procedures.

D. Trust

As part of a school's Internal Fund activities, money is often collected or received for specific purposes or for restricted uses. In many instances, the school acts purely in a trustee capacity. Consequently, all funds collected or received for a specific, restricted purpose shall be accounted for in the school's Internal Fund under a Trust Program and comply with the Manual of Internal Fund Accounting.

Trust funds shall be expended only for the purpose for which collected or received.

If any Trust Account funds are to be used beyond the year in which they were received, adequate financial records must be maintained for the duration of the project or until the purpose of the funds have been met.

When remaining balances in Trust Program functions exceed \$1,000.00, authorization, in writing, to transfer these balances must be obtained from the Region Center Superintendent, as well as the Internal Fund Accounting Section.

Expenditures for the purchase of property items of \$1,000.00 or more are not to be made directly from any Trust Program functions.

E. Property Fund

Financial transactions related to fees collected from students for the use of school-owned property or for items required to be used by students (i.e., towels, locks, etc.) must be conducted through the school, accounted for in the school's Internal Fund and comply with the Manual of Internal Fund Accounting. These transactions shall be recorded in an appropriate Property Fund Program.

Mandatory property items to be used by students in school may be purchased by the school and made available for sale/rental to students. These items include physical education uniforms, locks, and towels.

The fees charged to students for these items must be submitted on the Special Fees and Charges School Request (FM-2396) form to the Region Center Superintendent for approval.

Locks used on all school lockers must be official locks available through the school.

The rental fees for locks must not exceed one-third (1/3) of the cost (inclusive of sales tax). Fees should be adjusted annually as needed to avoid accumulation of excessive carryover balances.

F. School Store

Elementary and secondary schools may operate school stores to sell essential school supplies, workbooks, paperback books, and miscellaneous merchandise to students. At the discretion of the principal, the operation of the school store may be sponsored by the school or by a school-allied organization (i.e., PTA/PTSA) that desires to conduct the activity. The financial transactions of a school-operated store must be recorded in the school's Internal Fund in the School Store Program and comply with the Manual of Internal Fund Accounting.

The operations of school stores handled by the school may be sponsored by a department/student club or operated by a designated school employee, other than the treasurer, for the general benefit of the school.

The financial transactions of school stores operated by school allied organizations shall be handled independently by non-school employee members of the organization, and not through the school's Internal Fund.

G. Instructional Aids and Fees

The financial transactions associated with fees charged to students for materials and supplies needed for certain academic subjects, as well as extracurricular activities offered as part of the school's educational and athletics programs, must be accounted for through the schools' Internal Fund. Board policies establish guidelines for instructional fees and charges imposed on students. The collection and administration of instructional fees is the responsibility of each school and shall comply with the Manual of Internal Fund Accounting and Policy 6152.

The Board strives to provide all instructional equipment, books, materials, and services needed to maintain the school's instructional program. If it becomes necessary to collect fees from students:

1. A schedule setting the maximum fee which can be charged for any subject area, activity, or service shall be submitted yearly to the respective Region Center Superintendent for written approval.
- ~~2.~~ At the start of every school year, each school shall send to the parents of all students a letter informing them of the various fees to be charged.

All revenue from fees and/or charges collected must be used only for the purpose for which the fee/charge was imposed. When necessary, fees must be adjusted to avoid accumulation of excessive carryover balances. When the purchase of any item is required, it must be sold to the student at school cost.

Expenditures from fee revenue are limited to purchases of consumable classroom materials that are used by the students in the instructional program.

H. General

The General Program in the schools' Internal Fund is used to account for general revenue not restricted for a specific purpose or required to be accounted for in another program due to Internal Fund policy. General Program revenue is mainly generated from general school activities or from unrestricted donations, and is to be utilized for the general welfare and benefit of the school and student body.

Revenue generated from general school activities must be accounted for in General Program functions and follow The Manual of Internal Fund Accounting. These activities include the following:

1. sale of picture packages of the general student body, including class group pictures
2. sale of memory books (elementary or middle schools only)
3. operation of vending machines that dispense food and beverage items
4. accrual of interest revenue from school bank accounts
5. receipts of unrestricted, monetary donations
6. fees charged for transcripts
7. sale of parking decals
8. sale of I.D.s (elementary schools only, secondary schools account for I.D. sales in the Instructional Aids and Fees Program)

General Program revenue must be spent on items or services that will benefit the school and the student body in general, not a specific or select group.

At the principal's discretion, General Program revenue may be used as follows:

1. to pay for trips to competitions or events associated with the school's educational, athletic or student activities program, as long as the students participating will do so in representation of the school and not for individual or personal recognition;
2. to subsidize expenditures for specific school activities including yearbook, newspaper, and athletic supplies and equipment.

Functions in the General Program that generate revenue (i.e., School Pictures, Memory Books, Interest, Vending Machines, Donations), must maintain positive balances during the school year. Other functions within the General Program that are mainly used to record general school expenditures may carry deficit (negative) balances during the year. The total net amount must always remain positive.

Transfers are not allowed to be made between General Program functions, but may be made between the General Program and other Internal Fund programs as allowed by Internal Fund policy.

I. Instructional Materials

The Instructional Materials and Educational Support (Fund 9) Program whose revenue is an advance of school-tax dollar discretionary fund was established in the school's Internal Fund to provide principals with increased purchasing flexibility at the school site level and must comply with the Manual of Internal Fund Accounting. To obtain the revenue for the school's Fund 9 Program principals are permitted to "transfer" specified amounts of their allocated tax-dollar budget funds appropriated for supplies into the Internal Fund.

Threshold limits have been established by school level. Replenishments must be processed during the fiscal year when twenty-five percent (25%) of the threshold limit has been expended by the school. All Fund 9 expenditures, even if they do not reach the twenty-five percent (25%) threshold, must be reported before June 30th of every year.

The ending balance in the Fund 9 Program will be carried forward to the following school year. No transfers are allowed to/from the Fund 9 Program.

Expenditures are limited to goods/services necessary to support the instructional program.

At the principal's discretion, Fund 9 revenue may be used to establish a limited petty cash fund for small allowable purchases in accordance with Policy 6620.

Individual purchases made from Fund 9 revenue must not exceed \$2,999.00. Splitting purchases to circumvent this threshold is prohibited. Only the signature of the employee who verified that the goods/merchandise was received "as specified" is required on the invoice when acknowledging receipt of goods.

J. Adult Education

The District's Adult/Vocational Centers operate under the District/School Operations/Adult and Community Education, and offer various programs to the community that are not typically available through elementary and secondary schools. These programs include vocational and technical training courses and workforce development initiatives. Although the programs and operations of Adult/Vocational Centers differ from those in elementary and secondary schools, the financial transactions associated with Adult/Vocational Center activities must be accounted for in the schools' Internal Fund. In addition to typical program structures used by elementary and secondary schools, specific accounting programs have been created within the Internal Fund to account for those activities particular to the Adult/Vocational curriculum.

Senior high schools that have been authorized to conduct activities, as part of their curriculum, similar in nature to those offered by Adult/Vocational Centers, must use designated program classifications, accordingly.

Ending balances in Adult/Vocational program functions will carry over to the next fiscal year.

Transfers out of revenue from an Adult/Vocational Program structure to another Internal Fund programs are not allowed.

In addition to the Manual of Internal Fund Accounting, all procedures must follow the Adult and Career Technical Education Procedures Handbook, and Policy 2450.

K. Community School

Community schools offer programs for the community that are funded by tuition fees, grants, and donations. The programs are operated on school campus sites, adult centers, and in off-campus, non-School Board property locations throughout Miami-Dade County. The assistant principal for community education has the responsibility, under the direction of the principal, for administering the community school program activities, including both operational and administrative aspects. All procedures must follow the Community School Procedures Manual issued by the District/School Operations/Adult Community and Education, which establishes the procedural guidelines for administering community school program activities, the Manual of Internal Fund Accounting and Policy 2262. In addition, the financial transactions related to community school program activities must be accounted for in the schools' Internal Fund. Within the Internal Fund, all financial transactions associated with community school activities must be recorded in Community School Program.

L. Field Trips

Policy 2340 allows field trips for students as long as these trips (1) have value in meeting educational objectives, (2) are directly related to the curriculum, (3) or are necessary to fulfill obligations to the interscholastic athletic and activity programs. The District's Division of Athletics [and](#) ~~/Activities and Accreditation's~~ Field Trip Handbook addresses the Board's guidelines regarding the approvals, transportation, field trip forms, etc. All schools must obtain and comply with this handbook, the Manual of Internal Fund Accounting, and Policy 2340.

All monies collected from students, donations received by schools, and student fundraising proceeds raised to cover the costs for participating in school-sponsored field trips must be accounted for in the school's Internal Fund.

1. Members of school-allied organizations may not independently collect and deposit money from students in their organization's checking account to subsequently pay for a school-sponsored field trip.
- ~~2.~~ School-allied organizations may not independently make travel arrangements or respective payments to vendors for school-sponsored field trips.

3. School-allied organizations can make monetary donations to the school, accompanied by a donation letter specifying the intent to fund entirely or partially the cost of school-sponsored student field trips. However, all field trip arrangements (i.e., transportation, admission, lodging, etc.) and respective payments for school-sponsored student field trips must be made by the school in compliance with all applicable Board policies and procedures.
4. At the principal's discretion, members of school-allied organizations may be allowed to assist school staff in collecting money from students for school-sponsored field trips as long as Internal Fund procedures are followed and all collections are submitted to the school treasurer for deposit.

The amount collected from students for a field trip must only include actual expenses for the trip (i.e., admission fees, transportation, lodging, when applicable), including a provision to cover the expenses of the allowable ratio of chaperones accompanying the students.

At the principal's discretion, senior high school students only may be authorized to conduct up to two (2) out-of-county field trips each fiscal year as fundraising activities to assist in defraying the cost of senior class activities (i.e., prom, gradnite/gradbash, senior class award banquets, etc.) and graduation expenses.

Students shall not be denied the privilege of participating in a field trip or school activity because of financial need. Provisions shall be made when necessary to finance the field trip through fundraising activities; or, at the principal's discretion, the Special Purpose Account.

When an authorized field trip is scheduled to take place on school grounds, in order to minimize risk to students and reduce cost, the in-house field trip must comply with the following:

1. meet educational objectives, be directly related to the curriculum or be necessary to the fulfillment of obligations to the athletic and activity programs (Policy 2340);
2. cannot be an entertainment event for which admission is charged (Policy 7510).

Board official field trip forms (i.e., Parent Permission Forms [\(FM-4573\)](#), Field Trip Permission Request Forms [\(FM-2431\)](#), or Field Trip Rosters [\(FM-3530\)](#)) may only be used for approved school-sponsored field trips that are coordinated and will be paid for from school funds (either from Internal Fund or tax-dollar budget revenue).

When teachers or school staff choose to sponsor/organize trips for students that are not part of the District's curriculum, they are acting on their own and outside the scope of their employment. The use of any official District forms is prohibited and the teacher or school staff organizing the trip must disclose to the participants that they are acting independently and outside the scope of their employment.

M. Fundraising

All fundraising projects and activities promoted by the school or any group within or connected with or in the name of the school, are to contribute to the educational experience of the students, shall not conflict with Board policies or the overall instructional program, and must follow the Manual of Internal Fund Accounting and Policy 5830.

School and student activities are recognized by the Board as serving two (2) general purposes:

1. to promote the education, general welfare, and morale of students; and
2. to finance the legitimate extra-curricular activities of the student body in order to augment, but not conflict with, the educational program provided by the Board.

Fundraising activities that do not support the intended purpose specified above shall not be sponsored by the school. School-sponsored fundraising activities must be accounted for in the schools' Internal Fund. The schools' administration is responsible for ensuring that fundraising activities comply with the Internal Fund policies and procedures and that students' involvement in fundraising efforts does not take precedence over or interfere with their academic responsibilities.

Fundraising activities must be conducted during non-instructional class time, preferably before and after school.

The fundraising activities should be limited to two weeks per activity.

All allowable fundraising activities must be presented to the school principal for approval. In addition, authorization from the Region Superintendent is required for fundraising activities that will extend out in the community.

All monies collected by school employees in connection with any school program or school sponsored activity must be documented and submitted to the school treasurer.

The following student activities must be school-sponsored, and therefore may not be conducted by school-allied organizations:

1. The sale of school pictures of the general student body, including class group pictures
2. The sale of school memory books and/or yearbooks
3. The operation of vending machines accessible to students that dispense food and beverage item in schools

Except when contributing to the District's annual United Way campaign, schools may not make monetary donations to outside third parties or other organizations.

No student, school organization or member of the school staff may solicit funds from the public in the name of the school for any purpose without the prior approval of the principal and the Region Center Superintendent/designee.

N. Vending Machines

The operation of vending machines in schools, as well as the nature of items sold through vending machines, are limited based on the grade levels of the school and must follow the Manual of Internal Fund Accounting and Policy 8540. The operation of vending machines that dispense food and beverage items are subject to additional restrictions. Vending Machine Contracts will be awarded by the Office of Procurement Management Services.

Commissions received from the operation of vending machines in areas not accessible to students may be used at the principal's discretion and may be transferred entirely into the Special Purpose Account or allocated in full to a school Faculty Club Account.

For food and vending machines that are accessible to students, the principal is limited to twenty-five percent (25%) of the profit for use in the Special Purpose Account. Under circumstances of financial need, the Principal may request authorization, in writing, from the Region Center Superintendent and the Deputy Superintendent District/School Operations to transfer an additional percentage to the Special Purpose Account.

O. Student Travel

When travel by students is necessary for an approved student activity, advance travel arrangements shall be made when possible and must follow the Manual of Internal Fund Accounting. Advance arrangements shall include transportation, meals, registration or entrance fees, and lodging. Checks may be prepared in advance for the exact amount and payable to the corporation or proprietor providing the service. The faculty sponsor accompanying the students shall be the temporary custodian of the checks and responsible for obtaining an invoice for the exact amount of the check from the corporation or proprietor upon presentation of the check.

Under no circumstances may the amount paid from District or Internal Funds be in excess of rates established in F.S. 112.

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~~Revised~~ [Technical Correction](#) 06.18.2024

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Legal References:

F.S. 1011.07

F.S. 1011.051

F.S. 1011.18

[F.A.C. 6A-1.012](#)

F.A.C. 6A-1.085

F.A.C. 6A-1.087

[F.A.C. 60A-1.002](#)

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