

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

**SUBJECT:** **INITIAL READING: PROPOSED AMENDMENTS TO SCHOOL BOARD POLICIES 6424, PURCHASING CARDS AND TRAVEL CARDS, 6550, TRAVEL AND PER DIEM, AND 6610, INTERNAL ACCOUNTS**

**COMMITTEE:** **FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

**LINK TO STRATEGIC PLAN:** **EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES**

Consistent with the Board’s responsibility to review and update policies to reflect legislative and operational changes, and pursuant to Board action, authorization is requested to initiate rulemaking proceedings to amend Policies 6424, *Purchasing Cards and Travel Cards*, 6550, *Travel and Per Diem*, and 6610, *Internal Accounts*, in addition to the Manual of Internal Fund Accounting these policies incorporate by reference. In accordance with January 2024 agenda item H-2, proffered by School Board Chair Maria Teresa Rojas—which, among other things, directed the Superintendent to, “upon receipt of the Final Report from the Office of the Inspector General, and Chief Auditor,” “make any policy revisions and/or recommendations, as appropriate”—these policies are mainly proposed for amendment to address recommendations made by the Office of the Inspector General (OIG) in a May 2025 report on District purchasing-card and travel-card procedures. Policy 6110 is also proposed for amendment to incorporate updated District protocols and State Board of Education rules.

Policies 6550, *Travel and Per Diem*, and 6424, *Purchasing Cards and Travel Cards*, are proposed for amendment to reflect operational changes under the new SAP Concur system. Consistent with the OIG’s recommendations specific to travel reimbursements, the policies would be revised to specify the administrators and departments responsible for approving travel and overseeing purchasing-card and travel-card use. Other proposed amendments to Policy 6550 include incorporating statutory terms and provisions found in § 112.061, Florida Statutes, such as “travelers” and “efficiency”; clarifying existing prohibitions, such as incurring travel expenses on another employee’s behalf; clarifying existing requirements, such as selecting the most cost-efficient mode of common-carrier travel; and specifying how reimbursements and advances must be requested using SAP Concur, and how mileage allowances and meals will be calculated. Proposed deletions in Policy 6424 reflect the new, online process of submitting documentation supporting reimbursements and purchases.

Policy 6610, *Internal Accounts*, and the Manual of Internal Fund Accounting are proposed for amendment to reflect updated District protocols associated with school-site fundraising and purchasing, and to reflect 2023 updates to the Florida Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools, known as the “Red Book.” Thresholds specific to certain internal-fund purchases (e.g., the threshold for purchasing furniture and equipment and attractive items using internal funds) have also been updated. Provisions specific to Certified Business Enterprises, moreover, would be revised to mirror similar provisions found in Policy 6320, *Purchasing*. The policy and manual have otherwise been revised to delete provisions already stated in other policies for ease of reference.

These 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.

To view draft revisions to the Manual of Internal Fund Accounting, please click [here](#).

**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 Policies 6424, *Purchasing Cards and Travel Cards*, 6550, *Travel and Per Diem*, and 6610, *Internal Accounts*.

## NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on February 11, 2026, its intention to amend Policies 6424, *Purchasing Cards and Travel Cards*, 6550, *Travel and Per Diem*, and 6610, *Internal Accounts*, in addition to the Manual of Internal Fund Accounting these policies incorporate by reference, at its meeting of April 22, 2026.

**PURPOSE AND EFFECT:** School Board Policies 6424, *Purchasing Cards and Travel Cards*, 6550, *Travel and Per Diem*, and 6610, *Internal Accounts*, in addition to the Manual of Internal Fund Accounting are proposed for amendment in response to Board action and an Office of the Inspector General (OIG) report concerning purchasing cards and travel cards, as well as changes to District practice.

**SUMMARY:** School Board Policies 6424, *Purchasing Cards and Travel Cards*, 6550, *Travel and Per Diem*, 6610, *Internal Accounts*, and the Manual of Internal Fund Accounting are proposed for amendment in response to Board action and a May 2025 OIG report concerning purchasing cards and travel cards, as well as changes to District practice in approving and processing reimbursable travel and handling school-site funds. Policies 6550 and 6424 are proposed for amendment to reflect operational changes under the new SAP Concur system. The policies would specify the administrators and departments responsible for approving travel and overseeing travel cards. Policy 6550 would additionally incorporate statutory terms and provisions found in F.S. 112.061; clarify existing travel prohibitions; clarify existing common-carrier travel requirements; and specify how reimbursements and advances must be requested, and how mileage allowances and meals will be calculated. Policy 6610 and the Manual of Internal Fund Accounting are also proposed for amendment to reflect updated District protocols associated with school-site fundraising and purchasing, and to reflect updates made to the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools. Thresholds specific to certain internal-fund purchases have also been updated. Provisions specific to Certified Business Enterprises would be revised to mirror similar provisions found in Policy 6320, *Purchasing*.

**SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED:** Fla. Stat. ss. 1001.41(1)–(2), (5); 1001.42(12); 1010.04(2).

**LAWS IMPLEMENTED INTERPRETED OR MADE SPECIFIC:** Fla. Stat. ss. 112.061, 717.117(6), 1001.43(2), 1010.04, 1011.051, 1011.07, 1011.18; Fla. Admin. Code rr. 6A-1.012, 6A-1.085.

IF REQUESTED, A HEARING WILL BE HELD DURING THE SCHOOL BOARD MEETING OF April 22, 2026, 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 March 11, 2026, 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 POLICIES 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	February 11, 2026 - <u>Initial</u> Reading
Title	PURCHASING CARDS AND TRAVEL CARDS
Code	6424
Status	<u>Initial</u> Reading

#### 6424 - **PURCHASING CARDS AND TRAVEL CARDS**

Purchasing cards and travel cards may be used to make small dollar purchases and acquire materials and supplies as needed for operations.

#### I. **Limitations on Use of Purchasing Cards and Travel Cards**

- A. Purchasing cards and travel cards shall not be used to circumvent the general purchasing procedures established by State law and School Board policy. Purchasing cards and travel cards shall only be used for expenses in connection with Board-approved or school-related activities that benefit the District and serve a valid and proper public purpose. (See Policy 6480, *Expenditures*) Expenditures made on travel cards are additionally subject to the requirements of Policy 6550, *Travel and Per Diem*, and the Manual of Travel Procedures developed and implemented pursuant to that policy.
- B. Travel Cards will only be issued with the authorization of the Chief Financial Officer.
- C. Though a credit linespending limit increase on a purchasing card or travel card may be authorized in accordance with this policy, expenditures on such cards cannot exceed a card holder's yearly budget allocation. (See Policy 6320, *Purchasing*)
- D. The Superintendent shall develop administrative procedures that specify those authorized to use purchasing cards and travel cards, the types of expenses which can be paid using such cards, and their proper supervision and use. Personal, inappropriate or illegal use of the purchasing card or travel cards and/or failure to strictly comply with the limitations and requirements set forth in the administrative

procedures may result in actions including but not limited to: (a) a loss of purchasing card and travel card privileges; (b) disciplinary action, up to and including termination; (c) personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase; and/or (d) possible referral to law enforcement authorities for prosecution.

## II. Oversight of Purchasing Card and Travel Card Use

- A. The Accounts Payable department will review monthly the expenditures of all purchasing card and travel card holders. In conducting this review, the Accounts Payable department will require all card holders to submit ~~monthly reconciliation work sheets (FM-5828), corresponding bank statements, and any and all additional~~ documentation substantiating the charges listed on the company bill work sheets and bank statements, including but not limited to signed purchase authorization forms (FM-5707); invoices or written confirmations from vendors identifying products and their prices; receipts (or, in the absence thereof, written explanations of charges); and packing slips, if applicable, or written acknowledgments that goods and services purchased were received.
- B. ~~M~~Semi-monthly reconciliations of the purchasing card and travel card expenditures of Board members, the General Counsel, the Chief Auditor, the Inspector General, the Superintendent, and the Superintendent's Chief of Staff are subject to the final review and approval of the Chief Financial Officer. ~~M~~Semi-monthly reconciliations of all other card holders' expenditures are subject to the final review and approval of an authorized official in the Accounts Payable department.
- C. ~~Credit line~~Spending limit increases on purchasing cards and travel cards for all card holders must be submitted to the Chief Financial Officer and reviewed and approved by both the Chief Financial Officer and Superintendent's Chief of Staff.

For more information about purchasing and travel cards, please click [here](#).

Effective 07.01.11

Revised 06.18.2024

Legal References:

F.S. Chapter 112

F.S. 1001.43(2)

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Adoption Date: 05.11.2011



Book	Policy Manual
Section	February 11, 2026 - <u>Initial</u> Reading
Title	TRAVEL AND PER DIEM
Code	6550
Status	<u>Initial</u> Reading

## 6550 - **TRAVEL AND PER DIEM**

### I. Introduction

~~These travel policies apply~~ This travel policy applies to officers, employees and authorized individuals persons, as defined in F.S. 112.061 (collectively, "travelers"), who are eligible ~~to be reimbursed for travel advances or reimbursement~~ from either ~~tax~~ District funds or ~~an internal F~~ funds account for travel-related expenses under State law and State Board of Education rules. ~~Authorized individuals~~ Travelers include School Board members, Board administrative assistants, consultants, Title I parents servicing the District, and chaperones of student travel. If the ~~person to be reimbursed~~ recipient of a travel advance or reimbursement for travel expenses from ~~tax~~ District funds or internal funds is a Board employee, the Payroll Department will process the advance or reimbursement. Individuals who are **not** Board employees (no employee number) will ~~be reimbursed by~~ receive a travel advance or reimbursement from the Accounts Payable Department.

~~The Payroll department shall have the authority to deny travel advance privileges to individuals or departments that fail to properly or promptly submit Travel Expense Reports.~~ The Payroll Department ~~shall have the authority~~ is authorized to disallow any and all expenses not consistent with Florida law and Board policies.

Procedures relating to ~~T~~ travel are contained in the Travel Procedures Manual issued by the Office of the Controller – Payroll Department.

All requests for advances or reimbursements of travel expenses shall be business-related, reasonable, customary, and ordinary for the type of trip taken. The greatest possible economy shall be obtained by avoiding unnecessary travel and ~~joint travel~~ by having authorized travelers travel jointly in a single vehicle whenever feasible.

The Superintendent shall develop ~~regulations-procedures~~ providing the conditions and requirements under which payment of travel expenses shall be made to implement this policy, ~~according-pursuant~~ to Florida statutes, ~~Florida Department~~State Board of Education rules, Internal Revenue Service (IRS) ~~R~~regulations, and Board policies.

### I.II. **Classification of ~~Eligible Personnel~~Travelers**

The following classifications of personnel shall be eligible for advances or reimbursements for travel expenses:

- A. Board members, ~~Superintendent, and General Counsel~~ and all direct reports to the Board;
- B. administrative, supervisory and all other employees on authorized travel;  
~~employees representing the Superintendent and/or the Board on official school business or employees whose regular assignment necessitates travel from their official headquarters or post of duty on school business;~~  
~~employees authorized to attend conferences and conventions of official educational agencies and of professional organizations;~~
- C. authorized persons who are not Board employees ~~of the school system~~.

### II.III. **Eligible Travel**

Travel expenses will be approved for the following kinds of travel:

- A. Travel within Miami-Dade County when it is part of official duties.
- B. Travel outside of Miami-Dade County when:
  - 1. The authorized traveler has been assigned to perform official duties or Board business elsewhere; or
  - 2. The authorized travel is attending conferences and conventions of official educational agencies and ~~of~~ professional organizations.

### III.IV. **Expenses for Travel within Miami-Dade County**

Employees whose duties for the school system require them to travel within the county from their official headquarters or post of duty to other locations (~~Class-C travel~~) shall be reimbursed for travel in a privately owned vehicle on the basis of a mileage allowance, tolls, and parking, as approved by the Superintendent or designee. Under no circumstances should an employee incur travel expenses on another employee's behalf.

Board members who elect to be reimbursed for actual miles traveled shall be reimbursed ~~from the members' residence~~ for travel from the Board member's residence incurred in the performance of a public purpose authorized by law to be performed by the Board, including, but not limited to, attendance at regular and special Board meetings. Such travel expenses, when authorized, shall be computed from the Board Member's place of residence to the place of the meeting or function and return.

~~A.~~ Mileage Allowance

Mileage allowance shall be computed ~~at the Internal Revenue Service Standard Mileage Rate effective upon publication by the Internal Revenue Service for distances traveled on official business. The rate per mile will be published by the Payroll Department annually, or as deemed necessary.~~ in accordance with section XI.A.2, below.

After travel has been completed, the employee must prepare and submit the eligible mileage and expenses necessary forms for reimbursement in accordance with District procedures.

~~B.~~ Per Diem or Meal and Lodging Allowance for approved Travel on Official Business within Miami-Dade County

~~Per diem or meal and lodging allowances may be paid as prescribed in this policy when the traveler is assigned on official business outside of regular office hours and away from regular places of employment where it is considered reasonable and necessary, meal allowances are involved and overnight lodging is required and it is approved by the Superintendent.~~

~~IV.V.~~ **Expenses for Travel Outside of Miami-Dade County**

A. Reimbursable expenses for authorized travelers are shown ~~under the heading, "Travel expenses—computation guidelines in section XI, below."~~ Employees-Travelers authorized to travel outside of Miami-Dade County shall be reimbursed in whole or in part from Board funds in accordance with Board-adopted travel expense computation methods, and, when paid from ~~the~~ Internal Fund accounts, shall be subject to all provisions set forth ~~in the school, and in the Manual of Internal Fund Accounting for Elementary and Secondary Schools, Internal Fund/School Activities—Specific Procedures ("Internal Funds Manual"),~~ incorporated by reference, in policy if:

1. the employee is assigned to perform official duties elsewhere, e.g., travel to recruit teachers;

2. the employee is authorized to attend conferences or conventions of official educational agencies and ~~of~~ professional organizations.
- B. The following general regulations shall ~~be applicable~~apply to employee travel ~~of employees~~:
1. Temporary Duty - Any employee in order to be eligible to have expenses paid for travel ~~shall have completed~~must, in advance of such travel, complete an approved "Request" in the SAP Concur system. Electronic Travel Approval/Reimbursement Request (TRVL).
  - ~~2. Representative of the Superintendent - Travel of an employee as the representative of the Superintendent shall be approved only by the Superintendent.~~

~~3.2.~~ Maximum Expenses

~~Board members and the Superintendent, or designee, may approve travel expenses up to a maximum of \$3,500, excluding registration fees and tuition.~~

- a. ~~Administrators reporting directly to the Superintendent~~Board Members, Senior and Cabinet level staff, or location finance chiefs may approve travel expenses ~~for personnel under their jurisdiction~~ up to a maximum of ~~\$2,500~~3,000; however, the Superintendent ~~or designee~~ retains the sole authority of approving ~~the reimbursement of~~ actual expenses exceeding the ~~\$2,500~~3,000 limit to the maximum of ~~\$3,500~~4,000, ~~excluding registration fees and tuition.~~
- b. Out-of-county trips estimated to exceed ~~\$3,500~~4,000 must be approved by the Superintendent and the Board before travel commences ~~if reimbursement is expected for the full amount.~~
- c. If the business of the school system requires the employee to visit more than one city, such as with District recruiters, the total travel expense reimbursement shall not exceed the maximum allowed per trip for each city visited.

~~4.3.~~ Approval Requirements

Travelers must obtain the ~~proper~~ following approvals ~~prior to the occurrence of~~before the actual travel begins.

- a. Board members: ~~Individual Board members may approve their own Request for Travel Expenses or that of their administrative assistants. In addition, a~~Any Board member travel outside the

District that exceeds \$500 requires prior approval by the Board to confirm that the Board member's travel is for official business of the District and complies with ~~rules of the~~ State Board of Education rules. Any Board member's request for travel outside the State must include an itemized list detailing all anticipated travel expenses, including, but not limited to, the anticipated costs of all items of travel, lodging, and subsistence. Immediately preceding a Board member's request for approval, the public must have an opportunity to speak on the specific travel agenda item. Board Members' travel expenses, if sought, are subject to the approval of the CFO and the Superintendent's designee.

- b. ~~Superintendent, and direct reports to the School Board~~General Counsel, and Lead Administrator in the Office of the Inspector General: The Superintendent and General Counsel may approve their own Request for Travel ExpensesApproval by the CFO and the Superintendent's designee is required.
- c. ~~Deputy General Counsel/Associate General Counsel~~CFO: Approval by the ~~General Counsel~~Superintendent's designee is required.
- d. Cabinet Members: Approval by the Superintendent's ~~s, or~~ designee, is required.
- e. ~~Senior Staff~~Superintendent's designee: Approval by the ~~corresponding Cabinet member~~CFO is required.
- f. Principals: Approval by the Regional Center Superintendent, or by the alternate funding location's finance chief, is required.
- g. Cost Centers (locations) finance chiefs: Approval by the immediate supervisor, or by the alternate funding location's finance chief, is required.
- h. All other employees: Approval by the funding location's finance chief is required.
- ~~g. Non-school site employees: Approval by the immediate supervisor and the corresponding administrator at the Assistant Superintendent level is required.~~
- ~~h. Assistant Principal/School-site employees: Approval by the Principal is required.~~

Maximum Number of Employees

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~~The Superintendent may establish annually the maximum number of administrative, supervisory, or other employees to be approved to attend the same national or regional professional conference or convention.~~

~~One teacher in each teaching subject area may be selected by each Regional Center Superintendent to attend a national meeting of the teacher's subject area field.~~

#### 5.4. Reimbursement of Expenses by Other Agencies

Employees who are requested or directed to attend conferences or conventions sponsored by the Florida Department of Education, or by other institutions or vendors, may be approved for full expenses when such entities agree to reimburse the Board in full.

### V.VI. Reimbursement of Expenses

Reimbursable expenses will not be paid from Board funds until after the authorized traveler has returned from the trip ~~and has~~, completed, and submitted, through the SAP Concur system, ~~to the approved Expense Report Payroll Department an approved Electronic Travel Approval/Reimbursement Request (TRVL)~~ with required supporting documents attached. Expense reports must be filed within ten (10) working days after travel is completed.

~~The following exceptions related to cash advances, direct payments to vendors for meals and lodging in connection with travel and required advance registration fees, shall be used infrequently and only with the express approval of the Superintendent:~~

#### A. Cash Advancements

~~Cash advancements to authorized travelers on official business in an amount not to exceed the estimated out-of-pocket reimbursable expenses, which may not exceed the approved maximum, may be authorized by the Superintendent. Authorized traveler shall submit a final accounting with all necessary supporting documents within ten (10) working days following return from official travel status. The traveler must refund the amount of cash advancement exceeding the approved actual expenses. Any balance due to the traveler will be paid in the normal course of auditing and reimbursement procedures.~~

~~If the traveler fails to comply with the ten (10) working days requirement to submit a final accounting, the Payroll Department is authorized to collect the cash advancements from the employee's regular bi-weekly payroll payment.~~

#### B.A. Travel Reimbursements to Non-Board Employees

Direct reimbursement to non-Board employees (~~referred to as "vendors" by~~

~~Accounts Payable~~ or "vendors") for authorized ~~Class A or Class B~~ travel, ~~for travel allowances (meals and, lodging),~~ transportation, and necessary incidental expenses (excluding tips and gratuities), may be authorized by the Superintendent not to exceed the established ~~per diem or~~ meal allowances allowed by ~~State law and~~ Board policy. A final accounting with all necessary supporting documents shall be provided by the non-Board employee to the Accounts Payable Department within ten (10) working days ~~of return from official travel status~~ after travel is completed. Non-Board employee reimbursements are paid by the Accounts Payable Department through the issuance of a purchase requisition.

#### C.B. Advance Registration Fees

Required advance registration fees for authorized travelers attending seminars, training sessions, conferences, conventions or other similar meetings requested by the administration may be paid from Board funds by using the department's purchasing card ("P-Card"), and a final accounting shall be made following the guidelines set forth in the P-Card Program Policies and Procedures Manual. Supporting documentation must be included in the employee's expense report within ten (10) working days ~~following the return from official~~ of returning from authorized travel.

#### C. Common Carrier Travel Arrangements

##### 1. Airline

Required purchases of airline tickets for authorized travelers on official Board business may be paid from Board funds. Travel arrangements for the most cost-effective tickets will be made by the employee utilizing the SAP Concur booking tool or existing Internet online providers, ~~the employee's own travel agency, or the Board approved travel agencies. When other than the Board approved travel agencies are used, and b~~ Before a reservation is made, the employee must obtain two (2) complete lists of available airfares from ~~different sources~~ SAP Concur or existing online providers, indicating the departing and destination cities, as well as the cost of the airline ticket. The listings must be attached to the reimbursement request and the expense report. Acceptable listings can be obtained from a travel agency or Internet providers.

##### 2. Trains

Travel arrangements must be made by the employee with supporting documentation indicating that travel by train is the most cost-effective mode of travel.

D. Cost-efficiency is determined by considering the time of the traveler, impact on the productivity of the traveler, cost of transportation, and per diem or subsistence required. Transportation costs for commutes to and/or from the

airport or train stations must be included when determining the most cost-effective ticket.

#### ~~VI.~~VII. **Travel Expenses Not Authorized**

Travel expense reimbursement shall not be authorized for:

A. Any employee who received college credit for work done while in attendance at a workshop, seminar, conference, or similar meeting.

B. Classroom teachers to attend subject-area meetings or conferences unless the classroom teacher is authorized to attend such meeting by the school principal.

~~B.C.~~ Expenses related to field trips.

~~C.D.~~ Any employee to attend the annual convention of State professional organizations, unless requested to attend by the administration for work related business.

E. ~~No~~ Tips, or gratuities of any kind, or the U.S. General Services Administration (GSA) incidental rate.

F. Costs for seat assignments for any type of mode of travel selected.

G. Any traveler whose travel expenses have been reimbursed or are reimbursable by another agency pursuant to F.S. 112.061.

#### ~~VII.~~VIII. **Travel Expenses Paid from Grant Funds**

For travel paid with Federal funds, the travel authorization must include documentation that demonstrates that (1) the participation in the event by the individual traveling is necessary to the grant award, and (2) the costs are reasonable and consistent with the Board's travel policy.

#### ~~VIII.~~IX. **Travel Expenses Paid from School Internal Fund Accounts**

Travel expenses paid from school Internal Fund accounts may be authorized under the following conditions:

A. The Board ~~approved~~ method for transportation, and per diem or lodging and meal expenses/allowances shall be used in computing reimbursable expenses for all such trips.

B. Principals and other school administrators may attend any recognized national, regional, or State professional group meetings which deal with their

respective school level, provided such travel is authorized by the Regional Center. Any such travel expenditures will be subject to all provisions in the ~~Manual of Internal Fund Accounting for Elementary and Secondary Schools, Internal Fund/School Activities—Specific Procedures, incorporated by reference in policy~~Internal Funds Manual.

- C. Coaches may attend out-of-state coaches' meetings. Only one full reimbursement may be obtained by any one coach per fiscal year for expenses. One other reimbursement for a similar approved trip during the same fiscal year may be paid to any one coach provided that the coach pays one-half of the expenses.

### ~~IX.X.~~ **Travel Expenses of Other Authorized Persons**

As provided by Florida ~~statutes~~law, travel expenses may be authorized from Board funds for:

- A. A person who contributes services as an advisor or consultant; or
- B. A person who is a candidate for an executive or professional position.

To be reimbursed for travel expenses, such persons must have been approved by the Superintendent or designee and travel documents must be submitted to the Accounts Payable Department ~~which reflect~~reflecting a complete explanation and justification of such expenses, in accordance with this ~~rule~~policy.

### ~~X.XI.~~ **Computation Guidelines**

The following guidelines shall be used in computing reimbursement of travel expenses for authorized travelers ~~of the Board~~.

#### A. Transportation By Privately Owned Vehicle

1. The amount shall be the maximum provided by law for round trip according to a current map of the Florida Department of Transportation, available by using the Official Highway Mileage Viewer. Necessary local vicinity travel shall be shown separately on the voucher.

#### ~~1.2.~~ Mileage Allowance

Mileage allowance shall be computed at the IRS Standard Mileage Rate effective upon publication by the IRS for distances traveled on official business. The rate per mile will be published by the Payroll Department annually, or as deemed necessary.

- ~~2.3.~~ Reimbursement will be made for nNecessary parking and storage fees; bridge, road, ferry, and tunnel tolls (original receipt

required).

~~3.4.~~ Private vehicles should be shared whenever possible to minimize travel costs. However, no traveler shall be entitled to mileage or transportation expense when ~~s/he~~the traveler is gratuitously transported or transported by another traveler who is entitled to mileage or transportation expense.

~~4.5.~~ Reimbursement for use of private vehicles must not exceed the most economical airfare, train, or car rental, when adequate ~~air~~-service is available.

#### B. Transportation by Common Carrier

Reimbursement is authorized for necessary travel accomplished by a usually traveled route on common carrier (train, bus, commercial airline operating scheduled flights, or rental car from an established rental car agency) at the most economical rate, necessary taxi/ride-share and bus fares, and set charges for baggage handling (original receipts required for all items mentioned). No tips or gratuities of any kind shall be reimbursed.

When expenses for airline tickets are being paid, an invoice or statement clearly indicating the amount paid by the employee and the pertinent boarding pass(es) must be attached to the ~~reimbursement expense~~ request.

Under no circumstances is an employee authorized to travel using a private aircraft or a non--commercial/non-registered seagoing vessel while on official Board business.

#### C. Per Diem or Meals and Lodging ~~Travel~~ Allowance (Meals and Lodging) for Out-Of-County Travel

##### 1. For travel period extending overnight:

~~i. The GSA publishes the allowances for lodging and meals while on official travel. The lodging rates are based on the area of travel's cost of living and average daily rate data of lodging properties. Class A travel—continuous travel of twenty-four (24) hours or more away from official headquarters. Travel periods are for a calendar day (midnight to midnight).~~

~~ii. Class B travel—continuous travel of less than twenty-four (24) hours which involves overnight absence from official headquarters. Travel period starts with time of departure and ends with time of return.~~

~~iii.i. The maximum reimbursable amount provided by law for per diem for meals and lodging will be published by the Payroll~~

~~Department annually, or as deemed necessary. When fractions of days are involved, there shall be allowed one fourth (1/4) of that amount for each quarter day or fraction thereof. Six (6) hour periods starting at midnight for Class A travel and time departure for Class B travel shall count as quarter days.~~

~~iv.ii. \_\_\_\_\_ For travel ~~period~~ overnight to a convention or conference or out of State:~~

~~On on official school business, the authorized traveler may be allowed actual expenses for lodging at single occupancy rates, substantiated by a lodging receipt, plus the maximum amount provided by law for each day for meal allowances. Total reimbursement expenses shall not exceed Board approved maximum.~~

### Class C Travel

~~Travel for short or day trips where the traveler is not away from official headquarters overnight, for which expenses for meals are allowed, shall be reimbursed at the maximum amount provided by law.~~

### 2. Meal Allowances

~~Meal allowances are governed by the GSA. The rates are based on the area/city traveled. The rate for travel days has an initial reduction of 25%. Employees cannot claim meal reimbursement for meals provided at the conference/meeting Florida statute. The Payroll Department will publish the current allowable amount annually, or as deemed necessary.~~

~~Breakfast allowance is when travel begins before 6 a.m. and extends beyond 8 a.m.~~

### 3.2. \_\_\_\_\_

~~Lunch allowance is when travel begins before 12 noon and extends beyond 2 p.m.~~

~~Dinner allowance is when travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.~~

~~Meal reimbursements for non-overnight, out-of-county travel (use Voucher for Reimbursement of Meals for Travel Not Requiring an Overnight Stay—FM-4557), are considered taxable compensation to the employee or other authorized traveler.~~

### 4.3. \_\_\_\_\_ Reimbursement by a State or Local Institution

~~When meals or lodging are to be reimbursed by a State or local institution, the traveler shall be reimbursed the actual costs of such~~

items, not to exceed the maximum amounts otherwise permitted.

#### 5.4. Registration Fee

Where a registration fee is charged for attending a conference, convention, seminar, or similar type of meeting, the expense of such fee shall be allowed and shall be excluded from the computation of the maximum allowable travel expense when the fee is paid using a p-card.

If the cost of any meals is included as part of the registration fee, and meals and lodging method is used, the allowance for meals must not be claimed or must be deducted if the per diem method for meals and lodging is used.

When attending a conference, convention, seminar, or similar type of meeting, an agenda must be included with all expense reports ~~the reimbursement request~~.

#### 6.5. Communications

Reasonable and necessary communication expenses for official business while on authorized travel status, such as telephone, fax, mail, and other similar items, shall be reimbursed when properly documented and supported by paid receipt.

#### 7.6. Car Rental

The car rental must be an economy-sized vehicle (i.e., compact car). If other than an economy-sized vehicle is needed, written justification must be submitted.

a. The employee's supervisor should consider the following guidelines before approving the use of a rental car:

- i. A rental car is more cost-effective than other means of ground transportation.
- ii. The amount of materials/equipment transported precludes use of other ground transportation.
- iii. No other transportation is reasonably available at the time(s)/location(s) required.

a.b. Use of a rental car shall be reimbursed when properly documented and supported by paid receipt. The contracted car rental agencies must be used.

## ~~XI~~.XII. **Administrative Procedures**

The Superintendent is authorized to develop and implement a Manual of Travel Procedures that describes the processes to implement this policy.

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Legal References:

F.S. 112.061

F.S. 1001.39

F.A.C. 6A-1.056

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Book	Policy Manual
Section	February 11, 2026 - <u>Initial</u> Reading
Title	INTERNAL ACCOUNTS
Code	6610
Status	<u>Initial</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, State Board rules, Florida statutes, and procedures adopted by the Board.

The Manual of Internal Fund Accounting, incorporated by reference, for Elementary and Secondary Schools ("Manual of Internal Fund Accounting") establishes the regulations and procedures for administering the Sschools' 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 this Policy and the Manual of Internal Fund Accounting. 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 funds 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 to~~ deposit the next business day.

Employees' personal checks, money orders, 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~~ is 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, except as provided in the Manual of Internal Fund Accounting.

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".

1. Purchases within the ~~first-Tier I~~ purchasing threshold of Policy 6320 may 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.
2. For purchases within the ~~second-Tier II purchasing~~ threshold of Policy 6320, at least one (1) of the three (3) written quotations from the solicited vendors must, ~~if possible,~~ be from a ~~certified minority enterprise~~Certified Business Enterprise. A list of ~~certified minority vendors~~Certified Business Enterprises can be accessed online at <https://miamidadeschools.diversitycompliance.com>. In the event there is no certified vendor listed, contact the Economic Access department (Economic Access) for additional documentation.
3. For purchases ~~within-exceeding~~ the ~~third-Tier III purchasing~~ threshold of Policy 6320, formal bid procedures must be followed, including formal 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, under § II., "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 ~~falling within the second or third~~exceeding the Tier III purchasing thresholds of Policy 6320 (i.e., decorations, printing of programs, trophies, etc.) will require quotes/bids, as applicable 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-Tier II~~ purchasing threshold of Policy 6320 for **destination not on bid**, the location must obtain three (3) or more quotes, one (1) of which must, if possible, be a ~~certified minority enterprise~~Certified Business Enterprise; from the list of District approved charter/private bus companies. In cases where a tour company is solicited and the cost of the tour falls within the ~~second-Tier II~~ purchasing threshold of Policy 6320, the location must obtain three (3) or more quotes from tour companies, one (1) of which must, if possible, be a Certified Business Enterprise~~certified minority enterprise~~.

#### 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 a 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 to faculty/staff for purchases of \$1,000.00 or more requires pre-approval from their Region Administrator.

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 \$1,05,000.00 or more, and attractive items costing \$1,000.00 or more (i.e. musical instruments); 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.

J. 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.

K. Program Specific Activities

1. Athletic

The Division of Athletics and Activities provides schools with unified leadership and guidance for the schools' athletic programs. The Interscholastic Athletic [Guidelines](#) Manual for senior high schools, and the Middle Schools [and K-8 Centers Athletic Program Administrative Procedures](#) ~~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.

## 2. 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 [Procedures](#) 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 Music Activity \(Program 5002 Function 005202\)](#).

### 3. 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 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 Student Activities Function (016503) or other function within the Classes and Clubs Program.

Expenditures for the purchase of property items of \$~~1,05,000.00~~ or more and attractive items costing \$1,000.00 or more (i.e. musical instruments) 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.

#### 4. 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 \$~~1,05,000.00~~ or more and attractive items costing \$1,000.00 or more (i.e. musical instruments) are not to be made directly from any Trust Program functions.

## 5. 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.

## 6. 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.

## 7. 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:

- a. 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.
- b. 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.

## 8. 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:

- a. sale of picture packages of the general student body, including class group pictures

- b. sale of memory books (elementary or middle schools only)
- c. operation of vending machines that dispense food and beverage items
- d. accrual of interest revenue from school bank accounts
- e. receipts of unrestricted, monetary donations
- f. fees charged for transcripts
- g. sale of parking decals
- h. 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:

- a. 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;
- b. 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.

## 9. 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.

#### 10. Adult Education

The District's Adult/Vocational Centers and Technical Colleges operate under the Office of Postsecondary Career and Technical Education 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/Tech Colleges Centers differ from those in elementary and secondary schools, the financial transactions associated with Adult/Vocational Center their 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-specific to the Adult/Vocational/Tech Colleges 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/Tech Colleges Centers, must use designated program classifications, accordingly.

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

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

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

### 11. 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.

### 12. 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~~authorizes student field trips. The District's Division of Athletics and Activities' 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.

- a. 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.

- b. School-allied organizations may not independently make travel arrangements or respective payments to vendors for school-sponsored field trips.
- c. 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.
- d. 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.

### 13.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:

- a. to promote the education, general welfare, and morale of students; and
- b. 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:

- a. The sale of school pictures of the general student body, including class group pictures
- b. The sale of school memory books and/or yearbooks
- c. 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.

#### 14.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 Policies 8540 and 8510. 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.

#### 15.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.

To see the Manual of Internal Fund Accounting, please click [here](#).

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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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