

travel expenditures for school faculty and staff attending professional, administrative workshops, seminars, conferences, etc. that are associated with staff professional development in relation to the educational curriculum or other official school business. Travel expenditures, excluding registration fees, paid from Internal Fund sources shall not exceed the following maximum thresholds per fiscal year:

1.	Senior High Schools	\$3,500
2.	Vocational/Technical Centers	\$3,500
3.	Adult/Vocational Centers	\$3,500
4.	Middle Schools (including K-8 Centers)	\$3,000
5.	Elementary Schools	\$2,500
6.	Community Schools	\$1,500

- D. Grants or donations from outside sources (i.e., private foundations, not-for-profit entities, etc.) received by schools that allow for funds to be used for travel expenditures are subject to limitations specified by the grant/donor, if any.

1. If no spending limits are stipulated by the grant/donor for travel expenditures, the established maximum travel limits for travel paid from school funds do not necessarily apply.
2. Allowable travel expenditures paid from private grants/donations do not count towards the maximum travel limits stipulated in paragraph "C" hereinabove.

- E. The School Board's sales tax exemption may be applied towards allowable travel expenditures as long as the payment(s) is/are made directly to the vendors by the school with school funds via an Internal Fund or district issued check.

1. Authorized travel expenditures to be paid from school funds must be processed through the treasurer. The school treasurer shall provide vendors directly with the sales tax exemption certificate, as applicable. Only the principal and school treasurer may have custody of the sales tax

- exemption certificate; therefore, copies of this must not be distributed to anyone else.
2. If the authorized traveler makes payment(s) with personal funds and will be requesting reimbursement from the school, sales tax paid can not be reimbursed by the school. Sales tax may only be reimbursed if a vendor does not honor the school's sales tax exemption.
 3. The School Board's sales tax exemption will not apply to travel outside the state of Florida, regardless if a school check is issued directly to vendors. Authorized travelers may be reimbursed for out of state sales taxes paid when traveling out of Florida on official school business.
- F. Required advance registration fees and purchase of airline tickets for authorized travelers attending seminars, training sessions, conferences, conventions, or other similar meetings requested by the administration, may be paid from school internal fund revenue directly to the conference or the airline. The advance payments cannot be more than 30 days prior to the travel date.
- G. In accordance with the district's travel policies, athletic coaches may attend out-of-state conferences/meetings. The travel expenditures for authorized trips may be paid from school funds (either Internal Fund revenue or tax dollar budget revenue) for any one coach per fiscal year, subject to the following restrictions limitations:
1. Full payment of travel expenditures may be made from school funds for only one (1) authorized trip.
 2. Payment for one-half (1/2) of the travel expenses may be made from school funds for only one additional trip during the same fiscal year.
 3. Any additional limitations or requirements as stipulated in the Interscholastic Athletic's Manual must be adhered to.
- H. In accordance with the District's guidelines for athletics and student activities, authorized adult chaperones are required to accompany students on trips that are part of the school's educational and athletics program. Refer to the District's

Student Activities Handbook for the minimum required student-to-teacher/chaperone ratio established for Miami-Dade County Public Schools. This type of travel involving faculty accompanying students is not considered professional/administrative travel; therefore, employees'/chaperones' travel expenditures paid do not count towards the established maximum limits. For travel expenditures for trips involving students, the following guidelines apply:

1. Funds may be collected from students to pay for costs associated with school sponsored trips and must be deposited in the school's Internal Fund in accordance with all applicable policies and procedures (Refer to **Section II, Chapter 3 – Collection of Money** and **Section IV, Chapter 1 – Field Trips**).
 - a. Amounts collected from students to fund these trips may include an amount necessary to cover the expenses of the required number of adult chaperones accompanying the students.
 - b. The number of chaperones required to accompany students shall be based on the student to teacher/chaperone ratio dictated by district guidelines. Additional chaperones who wish to attend a particular trip will have to pay for their own travel expenditures.
2. Expenditures for school-sponsored trips involving students may also be subsidized by profits from student fundraising activities and donations received specifically for this purpose. Expenditures for the number of chaperones required based on district guidelines may also be paid from student fundraising activity funds.
3. At the principal's discretion and when no fundraising revenue is available, travel expenditures for students participating in official educational or athletic events or competitions in representation of the school may be paid from General Program revenue or Special Purpose function revenue. (Refer to **Section III, Chapter 8 – General Program** and **Section IV, Chapter 1 – Field Trips** for specific details)

4. District guidelines for authorized methods of transportation and approved vendors for transporting students must be adhered to.
- I. Written authorization for vehicle (cars, vans, trucks, etc.) rentals, including those that will be utilized to transport students, must be obtained from the principal and REGION Center Superintendent and retained for audit purposes. All restrictions regarding the rental of automobiles stipulated in the District's travel guidelines must be adhered to.

II. GENERAL PROCEDURES

- A. Travel expenditures paid from District tax-dollar budget will be processed by the purchasing clerk or designated travel clerk through an on-line purchase order. Copies of the original documentation for travel expenditures shall be provided to the school treasurer to assist in monitoring travel expenses paid from tax-dollar budget dollars.
- B. Travel expenditures to be paid from Internal Fund revenue shall be processed by the school treasurer. Expenditures for general professional, administrative travel paid from General Program (5008) revenue shall be posted to the following functions:
 1. Registration fees shall be posted to the *Registration Fees – Administrative Travel* function (0810)
 2. Other allowable travel expenses (i.e., transportation, lodging, meals etc.) shall be posted Faculty/Administrative -Travel (0807) function.
- C. Travel expenditures for trips involving students attending in representation of the school, including expenditures for faculty/chaperones accompanying them, shall be posted to the respective Internal Fund program and function funding the trip.
 1. When such trips are funded from student fundraising profits, the expenditures shall be posted to the respective student class/club function in the Classes and Clubs program.

2. When such trips are funded by General Program revenue, the expenditures shall be posted to the School Representation Travel – Students (0815) function.
 3. When such trips are funded from Special Purpose revenue, the expenditures shall be posted directly in that function in the Trust Program.
- D. Travel expenditures funded from private grants or Trust Program donations, shall be posted to the respective function in the Trust Program.
- E. For trips taken by employees to attend professional/administrative workshops, conferences, seminars, etc., (not involving students), authorization, in accordance with district travel guidelines, must be obtained prior to going on the trip. All trips funded from District tax-dollar revenue shall be processed by the school's purchasing clerk, while those paid from Internal Fund revenue shall be processed by the treasurer.
1. The traveler must complete the *Request for Travel Expense Advance/Reimbursement* (FM-1104) form and present it to the school treasurer, when Internal Fund revenue will be used, to verify the funding structure and availability of funds.
 - a. The treasurer's initials next to the funding structure will denote verification of funds.
 - b. A *Request for Travel Expense Advance/Reimbursement* (FM-1104) is required to be completed even if only registration fees for the conference, workshop, seminar etc. will be paid by the school.
 2. Once the availability of funds has been verified and noted on the form, the traveler must submit the *Request for Travel Expense Advance/Reimbursement* (FM-1104) form to the appropriate authorizing parties. Once authorized, travel arrangements and necessary expenditures to facilitate the trip may be processed through the school treasurer when payment will be made from Internal Fund revenue.

3. The original completed *Travel Expense Advance/Reimbursement* (FM-1104) form will be retained by the school treasurer until the traveler returns from the trip.
- F. Within ten (10) working days of the return from the trip, the following procedures apply accordingly:
1. **Principal and school administrative personnel:**
 - a. The principal and other school administrative personnel will retrieve the original *Travel Expense Advance/Reimbursement* (FM-1104) from the treasurer and fill in the actual allowable expenditures incurred on the trip. A copy of the form should be retained until the original one is returned for final payment.
 - b. The original travel form, along with all required supporting documents (including a record of the Program or Agenda of the event attended) shall be forwarded to the REGION Center office for approval (copies should be retained by the traveler). Upon obtaining the approval from the REGION Center on the original form, all original documentation shall be returned to the treasurer for any remaining payments or reimbursements to be processed.
 - 1) The traveler must prepare a *Check Requisition* (FM-0992) form(s) for any pending disbursement(s) requested. The *Check Requisition* (FM-0992) form must be accompanied by the original *Travel Expense Advance/Reimbursement* (FM-1104) form and all supporting documentation.
 - 2) At this time, any unused advanced funds must also be returned to the treasurer along with all supporting documentation of funds expended. Unused funds shall be re-deposited in the appropriate funding structure.
 - c. The treasurer shall review all documentation for propriety and issue the required payments.

- 1) Final payments made may not exceed actual expenditures.
- 2) Original travel forms and supporting documentation shall be maintained by the treasurer in a separate file and retained for audit purposes.
- 3) Copies of the *Travel Expense Advance/Reimbursement* (FM-1104) forms may be kept along with the *Check Requisition* (FM-0992) form in the monthly disbursements folder.

2. School faculty and non-administrative personnel:

- a. The traveler will retrieve the original *Travel Expense Advance/Reimbursement* (FM-1104) form from the treasurer and fill in the actual allowable expenditures incurred on the trip. A copy of the form should be retained by the treasurer until the original one is returned for final payment.
- b. The original travel form, along with all required supporting documents (including a record of the Program or Agenda for the event attended) attached, shall be submitted to the principal and any other required authorizer. Upon obtaining the required approvals on the original form, all original documentation shall be returned to the treasurer for any remaining payments or reimbursements to be processed.
 - 1) The traveler must prepare a *Check Requisition* (FM-0992) form(s) for any pending disbursement(s) requested. The *Check Requisition* (FM-0992) form must be accompanied by the original *Travel Expense Advance/Reimbursement* (FM-1104) form and all supporting documentation (including a record of the Program or Agenda for the event attended).
 - 2) At this time, any unused advanced funds must also be returned to the treasurer along with supporting

documentation of funds expended. The unused funds shall be re-deposited in the appropriate funding structure.

- c. The treasurer shall review all documentation for propriety and issue the required disbursements.

- 1) Final payment made may not exceed actual expenditures.
- 2) Original travel forms and supporting documentation shall be maintained by the treasurer in a separate file and retained for audit purposes.
- 3) Copies of the *Travel Expense Advance/Reimbursement* (FM-1104) forms may be kept along with the Check Requisition (FM-0992) form in the monthly disbursements folder.

- G. For out - of - county trips involving employees/chaperones accompanying students to recognized events or competitions wherein students attending are representing the school, the following guidelines apply: (Also refer to **Section IV, Chapter 1 – Field Trips** in this manual.)

- 1. Once authorization for the trip is obtained in accordance with district guidelines, the faculty/staff member accompanying the students must prepare a *Travel Expense Report by Faculty When Accompanying students* (FM-0994) prior to the trip transpiring. The list of employees/chaperones accompanying students must be approved, in advance, by the principal.
 - a. The "Estimated Expenses" section of the form provides for request and approval of advances for travel expenses, some of which may be paid directly to vendors prior to the trip transpiring provided sufficient funds are available.
 - b. Direct payments to vendors may not be made more than thirty (30) days in advance, unless special circumstances apply (Such circumstances must be documented).

2. This form must be submitted to the treasurer for verification of funding structure and availability of funds.
 3. Once verification of available funds is made, the *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) must be submitted to the principal for signature evidencing approval.
 4. The original *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) shall be retained by the treasurer pending the conclusion of the trip.
- H. Within ten (10) working days of the return from the trip, the following procedures apply accordingly:
1. The responsible employee/chaperone for the trip shall retrieve the original *Travel Expense Report By Faculty When Accompanying Students* (FM-0994) and complete the form with actual expenditures incurred.
 2. The traveler must prepare a Check Requisition (FM-0992) form(s) for any pending disbursement(s) requested. The *Check Requisition* (FM-0992) form(s) must be accompanied by the original *Travel Expense Report by Faculty When Accompanying Students* (FM-0994) and all supporting documentation.
 3. At this time, any unused advanced funds must also be returned to the treasurer along with supporting documentation of funds expended. The unused funds shall be re-deposited in the appropriate funding structure.
 4. The treasurer shall review all documentation for propriety and issue the required disbursements.
 - a) Final payment made may not exceed actual expenditures.
 - b) Original travel forms and supporting documentation shall be maintained by the treasurer for audit purposes.