

## **SECTION V BUSINESS AFFAIRS**

### **5.01 OBJECTIVES OF THE DIVISION OF BUSINESS AFFAIRS**

- A. Administrative service, whether in the field of business management, personnel management, student accounting or curricular content, must be directed toward the educational program itself.
- B. Schools exist to educate students. The entire area of business affairs and business management is, therefore, a means to an end rather than an end in itself.
- C. The sole objective of each member of the Division of Business Affairs should be to perform his/her duties, whether they be purchasing food, expending, accounting for, protecting, organizing, or maintaining, in such a manner that all human resources and efforts aid toward maximum achievement of the educational goals of the school system.

(Ref. F.S. 1001.42) (Adopted: 01-08-81)

### **5.02 GENERAL POLICIES**

- A. Purchasing
  - 1. The Director of Purchasing will be responsible for organizing and administering acquisitions for the district in accordance with responsibility and authority delegated by the District's Superintendent, School Board and resultant policies. The procedures outlined in the handbook regarding centralized purchasing approved by the School Board will be used by the District Purchasing Department in its conduct of business.
  - 2. Insofar, as possible or practical, all purchases from budgeted funds shall be based on requisitions. Requisitions must be approved by either the principal or the department head prior to issuance of the purchase order. No person, unless authorized to do so under regulations of the Board, may make any purchase involving the use of school funds; no expenditures for unauthorized purchases will be approved for payment by the Board.
  - 3. Purchase orders will be executed by the Director of Purchasing. A properly completed purchase order form is to be considered a contract for goods, services, supplies or equipment between the School Board and a qualified vendor. The purchase order form is to be approved and signed by the Director of Purchasing or Superintendent.. Insofar as possible or practical, no purchase order is to be mailed or issued until after it has been encumbered against budgeted funds.

Purchase orders are not required for salaries, utilities, and other similar items that are exempt by law or regulation.

4. When it is the most economical method, blanket purchase orders will be used to procure items and services of a non-competitive nature. A blanket purchase order is an open end contract which designates one company as supplier for items frequently needed by a particular school/department. The blanket purchase order defines the terms, conditions, persons or departments authorized to use the blanket purchase order, delivery instructions and total dollar value for a specified period of time. It is the intention of the School Board that the use of blanket purchase orders be limited.
5. Except as authorized by law or rule, competitive solicitations shall be requested from three (3) or more reputable sources for any authorized commodities or contractual services exceeding \$50,000 or more. The School Board may not divide the procurement of commodities or contractual services so as to avoid this monetary threshold requirement. For expenditures less than \$50,000 and when practical, quotations will be requested as follows:

\$15,000-\$24,999 - documented telephone quotes from 2 or more qualified vendors

\$25,000-\$39,999 - written quotes from 3 or more qualified vendors

\$40,000 - formal written sealed quotes

It shall be the responsibility of the Director of Purchasing, with other qualified staff personnel, to recommend the lowest responsive and responsible proposers meeting specification and conditions of a competitive solicitation. When a competitive solicitation other than the lowest competitive solicitation is being recommended, it will be the responsibility of the Director of Purchasing to submit to the School Board the reasons for this recommendation.

(Amended: 09/21/89, 02-17-94, 06-19-97; 10-19-00; 12/16/14)

6. In the event of tied or identical bids, preference shall be given to the bid which certifies that a drug-free workplace has been implemented in accordance with Section 287.087 F.S.. If all tied bids have a drug-free workplace program certification, then preference shall be given to the bidder whose business is physically located in Clay County, Florida. If neither vendor is located in Clay County, Florida then preference shall be given to the bidder whose business is physically located in the State of Florida. If more than one tied bidder is located in Clay County, Florida or if no tied bidder or more than one tied bidder is located in the State of Florida, the award of the tied bid shall be decided by the flip of a coin in the presence of witnesses. The coin flip shall be administered by the Director of Purchasing who shall designate the calling of heads or tails.
7. The School Board shall have the authority to reject any or all competitive solicitations; request new competitive solicitations; award alternate competitive solicitations not meeting the general specifications set forth; award competitive solicitations on a per item or total competitive solicitation basis; or purchase the required commodities or contractual services in any other manner authorized by law or rule – whichever would be in the best interest of the School Board. Competitive solicitation disputes will be resolved by following the procedures as

outlined in the Handbook of Procedures Regarding Centralized Purchasing/Accounts Payable/Warehouse of the School Board.

8. The School Board will not, under any conditions, consider escalating prices at the time of the competitive solicitation or after the official time the competitive solicitation is awarded by the School Board unless the competitive solicitation document has a provision stating otherwise.
  
9. The requirement for requesting competitive solicitations and making purchases, insofar as they relate to purchases of petroleum and paper products, are hereby waived when the following conditions have been met:
  - a. Competitive solicitation have been requested in the manner prescribed, and
  - b. The School Board has made a finding that no valid or acceptable firm competitive solicitation has been received within the prescribed time.

When such a finding has been officially made the School Board may authorize the Director of Purchasing to negotiate with suppliers to execute a contract for such supplies under whatever terms and conditions are felt to be to in the best interest of the School Board.

As required by 1001.42(10)(j), Florida Statutes, the School Board shall receive and give consideration to the prices available to it under rules of the Department of Management Services, Division of Purchasing. The School Board shall have the option of purchasing under the contracts as may be established, if such purchases are to the economic advantage of the School Board and meet the standards and specifications prescribed by the Superintendent.

In lieu of requesting competitive solicitations from three (3) or more sources, the School Board may make purchases at or below the specified prices from contracts awarded by other city or county governmental agencies, other district school boards, community colleges, federal agencies, the public or governmental agencies of any state, or from state university system cooperative bid agreements and cooperative organizations/networks or contracts, when the proposer awarded a contract by another entity defined herein shall permit purchases by the School Board at the same terms, conditions and prices (or below such prices) awarded in such contracts, and such purchases are to the economic advantage of the School Board.

A contract for commodities or contractual services may be awarded without competitive solicitations if state or federal law, a grant or a state or federal agency contract prescribes with whom the School Board must contract or if the rate of payment is established during the appropriations process.

A contract for regulated utilities or government franchised services may be awarded without competitive solicitations.

10. An emergency purchase is defined as one brought about by a sudden unexpected turn of events (i.e. acts of God, riot, fires, floods, accidents, or any circumstances or cause beyond the control of the cost center head in the normal conduct of its business) involving health, welfare, injury, or loss to the School Board, and which can be rectified only by immediate purchase of equipment, supplies, materials, or services. When the Superintendent of Schools determines in writing that a bona fide emergency exists, he/she may authorize the purchase of equipment, supplies, materials or services without compliance with policies which require requisitions, competitive solicitations or other preliminary measures leading to the issuance of a purchase order. A confirming purchase order shall be issued for all purchases made under this heading. The confirmation shall contain an explanation of the nature of the emergency.
11. It is the responsibility of each principal or department head, or their authorized representative, to acknowledge receipt of goods or services to their school or department immediately upon receipt, by signing and returning to the Accounts Payable Office the copy of the purchase order provided for that purpose. Any discrepancy between the items specified in the purchase order and what is received shall be noted, in writing, by the principal or department head or authorized representative of the school. Payments will not be made until the signed purchase order receiving copy is returned to the Accounts Payable Office.
12. No lease agreement shall exceed a period of twelve months; however, acquisitions by this method may be subject to a clause granting option to renew. The School Board may not enter into a lease or lease/purchase agreement, the term of which exceeds one year, unless the agreement contains the stipulation, “ ... subject to the availability of funds.”
13. Petty cash funds will be established for the primary purpose of small day-to-day purchases and minor equipment repairs. No equipment may be purchased using petty cash funds.
14. Competitive solicitation, quotations, a list of vendors and one copy of all purchase orders issued or canceled will be maintained in the district’s purchasing office.
15. The School Food Service Department will be responsible for the accuracy and payment of invoices for materials purchased for that department.

(Amended: 11/18/03, 12/16/14)

B. Budgets

1. The Superintendent shall prepare and maintain an annual District budget in a sound manner prescribed by the State Board of Education. In formulating the budget, the Superintendent shall take into consideration the immediate and long range needs of the District’s school system. The Superintendent shall submit the

proposed annual budget to the School Board for review. The School Board shall adopt a balanced budget in accordance with Florida Statutes and submit it to the State on or before the date prescribed in State Board of Education rules or established by the Commissioner of Education. The Superintendent shall use the following guidelines in preparing the budget for School Board consideration and adoption:

- a. **Balanced Operating Fund Budget.** The operating budget should be prepared to be in compliance with Chapter 1011, Florida Statutes.
  - b. **Targeted Minimum Operating Fund Balance.** The District shall endeavor to maintain a minimum operating fund balance budget in compliance with Section 1011.051, Florida Statutes.
2. The District shall comply with the classification requirements for fund balance in accordance with **governmental** accounting standards. The components of the fund balance shown on the District's financial statements shall be:
- a. **Non-Spendable Fund Balance.** The non-spendable fund balance shall include items that are not in spendable form.
  - b. **Restricted Fund Balance.** The restricted fund balance shall include items subject to externally enforceable legal restrictions.
  - c. **Committed Fund Balance.** The committed fund balance will include amounts which are committed for a specific purpose by formal School Board action.
  - d. **Assigned Fund Balance.** The assigned fund balance includes amounts which are assigned for the intended use of the Board or by delegation to the Superintendent or Superintendent's designee.
  - e. **Unassigned Fund Balance.** The unassigned fund balance shall be the excess of total fund balance over the total sum of non-spendable, restricted, committed and assigned fund balances.
3. District elects to prioritize the use of its spendable fund balances. When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to pay for the expenditure using restricted amounts first. When an expenditure is incurred for purposes for which unrestricted fund balances may be used, it shall be the policy of the District to pay for the expenditure using resources in the following order of priority:
- a. Committed amounts
  - b. Assigned amounts
  - c. Unassigned amounts
4. Each principal shall be responsible for the preparation of his/her budget which shall be in accordance with instructions and forms as provided by the district office. The individual school budget should represent the interpretation of the long-term educational program of the school as applied to the current fiscal year and should be developed by the principal in conjunction with all members of his/her educational staff and the School Advisory Council.

5. Administration of Individual School Budgets  
Each principal shall maintain an accurate and up-to-date record of all transactions affecting his/her budget.

C. Use of School Buildings, Grounds and Equipment

1. Under no circumstances shall employees of the School Board use school equipment, school materials, or school facilities (shop, etc) for personal reasons. These items are public property purchased for instructional or maintenance of public properties, and not for private use of individuals employed by the School Board. After work hours is no exception.
2. For the purpose of enhancing instructional skills - computers, computer peripheral equipment, and computer software may be taken home with approved time limitations by instructional and administrative personnel of the District. This equipment will be used to familiarize personnel with the hardware and software to be used for instructional and administrative functions of the District. Proper administrative controls, as developed by the Property Control Manager, will be followed in movement of equipment and software.
3. Assistive technology, such as adaptive computers, augmentative communication devices, assistive listening devices, positioning/mobility equipment, environmental control items, et cetera, may be checked out to ESE students/parents when the student's Individual Education Plan (IEP) specifies the need for such assistive devices both at school and at home. The Individual with Disabilities Education Act (IDEA) defines such equipment as part of a free and appropriate education for individuals with disabilities. Proper administrative controls will be followed and monitored by the Property Control and the ESE District Offices.
4. Media Center Equipment Check-Out Policy
  - a. For the purpose of enhancing instructional skills and/or school related presentations off campus, library media center equipment may be checked out by instructional and administrative personnel, students, and educational partners of the school district. Requests for use outside of school, using proper administrative controls, will be handled on an individual basis, based on the following:
    - 1) Impact of the instructional program
    - 2) Need for the request
    - 3) Size, weight, and delicate makeup of item
    - 4) Cost of item
    - 5) Responsibility of borrower
    - 6) Willingness of the borrower or their parents to accept responsibility for damages that may occur.
  - b. Student loan approval will be limited specifically to an academic assignment, i.e. athletic, drama, course subject, as per teacher request. Under no circumstances shall equipment be checked out for non-educational use. All

equipment taken off campus and valued at \$500.00 and over will have prior written approval of the Property Manager at the Cost Center involved.

5. Outside Organizations or Groups
  - a. Requests for use of school facilities or grounds by outside organizations or groups shall be made at least ten (10) days prior to the date of proposed use. Use of school facilities by outside groups or organizations shall not conflict with regular school use.
  - b. All permits will be for specific grounds areas or rooms and specific hours. It shall be the responsibility of the organization to see that the other portions of the building or grounds are not disturbed or entered upon and that the premises are vacated as scheduled.
    - 1) School facilities shall be available to parent-teacher organizations, farmers' organizations, character building organizations, groups or clubs of citizens formed for recreational, educational, political, economic, artistic or moral activities when such activities do not interfere with the regular functions of the school.
    - 2) School-Community interaction is promoted and provisions for the use of grounds and facilities are made for outside agencies/associations, which comply with Board Policy. Each Principal is given the authority to schedule use of school grounds and facilities in a manner which avoids conflict and undue abuse. The grounds and facilities are to be assigned on a first-request first-served basis. The requesting group shall sign an agreement with the principal, which releases the Clay County School Board from any and all liability charges. The agreement further specifies rental charges (if any) and time constraints, which apply to the group making the request. It further prohibits the grounds and facilities from being used by an outside agency or association, which uses the school name and/or mascot in connection with their activities. No outside agency/association will be allowed to use School Board facilities or grounds during school hours. School hours are defined as the time beginning ten minutes before the final bell for students to report to class and ending ten minutes after the bell dismissing students at the end of the school day.
  - c. Permits may be revoked without previous notice when conflicting dates result or when need of the property for public school purposes, subsequently develops. For other cause, permits may be revoked at any time upon reasonable notice.
  - d. Where there is no admission, fee, charge or contributions required for attendance or participation, the use of the school facilities shall be without charge, other than those established in g. below.

- e. If the group requires an admissions fee of any kind, but the net proceeds are used for charitable purposes or welfare of students of the county, there may be no charge for the use of the facilities other than those established in 7. below. The Board must ascertain that the net proceeds are for such purposes and, to do so may request an accounting.
- f. All rate charges for the use of school buildings will be determined by the School Board at a regular or special School Board meeting. Rate charges shall be payable by check to the School Board of Clay County.
- g. In addition, the following amounts for supervision and labor will be charged, when applicable:
  - 1) A minimum of two (2) hours is charged if a School Board employee must be on duty. Such charges will be computed at one and one-half (1-1/2) times the employee's regular salary rate plus matching retirement and social security.
  - 2) For any damages, abuse beyond normal wear, or shortages, there shall be a charge assessed based upon either the actual value or replacement cost, whichever represents the lesser cost.

(Ref. F.S. 1001.42; 1010.20) (Amended: 11-19-91)

- h. There shall be NO intoxicants or narcotics used in or about school buildings and premises nor shall profane language, quarreling, fighting, or gambling be permitted. Violations of this rule by an organization during occupancy shall be sufficient cause for denying further use of school premises to the organization.
- i. The programs offered in or during the use of any school facility shall at no time contain any matter which might tend to cause a breach of the peace, or which constitutes subversive doctrine or a seditious social order.
- j. The use of any school facility shall include the assignment of at least one (1) school employee who shall be paid by the Board and not by the organization using the facility. The employee in charge shall have full powers to see that the use of the facility is conducted in accordance with these regulations.
- k. All juvenile organizations or groups seeking use of school premises must have adult sponsorship.
- l. Rules and Regulations Governing Kitchen Facilities:
  - 1) The kitchen facilities as provided by these regulations shall be available for refreshing purposes and for the serving of meals cooked elsewhere. The kitchen facilities shall not be used to completely prepare and serve meals except those prepared and served by school food services



personnel and for which full charge is made. Non-school food services personnel are prohibited from operating major kitchen equipment.

- 2) The use of a kitchen facility shall require the assignment of at least one (1) school food service employee who shall be designated by the principal to serve in a supervisory capacity.
  - a) The employee so designated shall not perform the actual functions of preparing, cooking, serving, or cleaning up after meals, refreshments, et cetera. The organization using the facilities must supply the necessary labor for these functions.
  - b) The food service employee is to direct in the use of kitchen facilities and to help in locating and relocating equipment.
  - c) At all times the food service employee is an employee of the Board and not of the organization using the facilities.
  - d) The food service employee shall not receive pay or gratuities from the organization using the facilities.
- 3) In no case shall food service supplies be used in the preparation of meals or refreshments.
- 4) Whenever the kitchen facilities are not properly cleaned after use, the Board will clean the facilities and charge the organization for the actual cost.
- 5) The above rules and regulations are not intended to prohibit the use of the kitchen facilities by other governmental agencies when this use does not interfere with the operation of the school food service program and when the use of the facility has been determined to be crucial to the continuing operation of such agency. In the event of use by other government agencies, the following requirement will be in effect:
  - a) This use of a kitchen facility shall require the assignment of one (1) school food service school level management employee who shall serve in a training and orientation capacity for the agency's food service personnel.
    - (1) The designated employee shall train the agency's food service employees to properly and safely use and maintain the equipment in the facility and will provide orientation to the location of utensils and other small equipment.
    - (2) At the end of the period of use, the designated employee will test the equipment to ascertain that it is in good working order and perform an inventory of small equipment and utensils to assure these items are accounted for and in good condition.
    - (3) At all times, the food service employee is an employee of the Board and not of the agency using the facility. The

salary of this employee will be reimbursed by the agency using the facility.

- (4) The amount of time needed for training, orientation and post service accounting shall be determined by the Director of School Food Service in the best interest of the School Board.

(Ref. 6A-7.042(2)(b)) (Amended: 07-09-87)

- m. Insurance required by outside organizations or groups using facilities, grounds, or kitchen areas:

Any private or outside organizations or groups will be required to furnish a certificate of insurance in the amounts specified on MIS document #13018 titled Agreement for Use of Facilities and Grounds, available at each school. The referenced document must be filled out completely by all persons, outside groups, or organizations. The liability insurance requirement may, with Clay County School Board approval, vary based on the type of function or event planned. Product liability may be required if the cafeteria is used or products cooked and disbursed to the public. Copies of the MIS #13018 form shall be filed in the Insurance Office at least 10 days prior to the event on Clay County School Board property.

#### D. Insurance

The expressed power of the Board to manage and control school property gives the Board authority to purchase insurance for the protection of that property. In addition, Florida Statutes, Chapter 234, specifically require that liability insurance be carried on students who are transported at public expense. The Board is also subject to the Florida Worker's Compensation Law, and as such is responsible for injuries or death of its employees arising from the performance of their duties.

#### E. Travel

Reimbursement for travel is allowed for authorized persons who incur expenses for conducting official business that services a direct and lawful public purpose with relation to the School Board of Clay County. Travel expenses shall be limited to those expenses necessary in the performance of official business and must be within the limitations prescribed in this section.

##### 1. Authorization

- a. All travel, including per diem and/or traveling expenses when pertinent, shall be authorized or approved by the Superintendent of Schools or designee TWO WEEKS PRIOR to the incurrence of the expenses and shall specify the travel to be performed.

The following forms are to be completed TWO WEEKS prior to date travel is requested:

- 1) Part 1 of the ACP-1-3202 form “Authorization to Incur Travel Expenses” signed by immediate supervisor. An agenda or document is to be attached showing dates, times, and any other fees such as registration.
- 2) Application for Leave signed by immediate supervisor with copy of agenda/document attached. Leave should be marked Professional or Temporary Duty Elsewhere or others.

Upon return of travel, Part 2 of the ACP-1-3202 form “Out-of-County Travel Voucher for Reimbursement of Travel Expenses” has to be completed with necessary receipts attached for payment.

It is the immediate supervisor’s responsibility to verify that the expenses of travelers are the most efficient and economical means of travel (considering time of the traveler, cost of transportation, and number of persons making trip, and per diem or subsistence required.)

The School Board members, county staff, administrators, or teachers who have multi-school duties, may be reimbursed for official travel. In addition, individuals who are not School Board employees may receive travel reimbursement while performing Board related services.

Travel at county expense, whether in-county or out-of-county, may be made only if it will serve a direct purpose for the School Board. The Superintendent or designee shall determine the mode of transportation for each trip.

- b. In all cases where possible, out-of-state travel by School Board members shall be approved, in advance, by the School Board.

(Approved: 06-27-91) (Amended: 05-16-00) (12/16/14)

## 2. Travel Allowance

Travel by privately owned vehicles shall be reimbursed at the current Federal (IRS) Reimbursement Rate. All mileage shall be shown from official headquarters, or residence, to the point of destination, whichever is less.

When travel by common carrier or chartered vehicle, the traveler shall be entitled to reimbursement upon presentation of an invoice or receipt.

Written justification, approved by cost center administrator, is needed when airfare is required in lieu of driving, and must be attached to the Authorization to Incur form. If airfare is being paid by purchase order, a copy of the purchase order and invoice must be attached to leave forms. If airfare is paid by an individual, invoice must be attached to voucher for reimbursement. Meals included in your airline fare will be deducted from your per diem.

No traveler shall be allowed mileage reimbursement when they are gratuitously transported by another person. Travelers shall be subject to accountability for planning trips to the extent that school funds shall not be expended for two (2) cars when one car could transport travelers to the same destination at the same time.

(Amended: 10/20/05, Amended: 12/15/05)

### 3. Rates of Per Diem and Subsistence Allowance

For purposes of reimbursement rates and methods of calculation, per diem and subsistence allowances are divided into the following groups and rates:

- a. All travelers shall be allowed subsistence when traveling to a convention, conference or normal travel (routine School Board business) which may serve a direct public school purpose. Upon approval of the Superintendent or designee, one of the following will apply at the option of the traveler.
  - 1) Per diem as established by Clay County School Board policy. Per diem is \$80.00 per day, or \$20.00 per quarter and covers cost of rooms and meals; or
  - 2) If actual expenses exceed established per diem, the amounts permitted for meals, plus actual expenses for lodging at a single occupancy rate will be substantiated by paid bills.
- b. Travelers attending functions within surrounding counties (Alachua, Baker, Bradford, Duval, Nassau, Putnam, and St. Johns) who intend to request reimbursement for cost of lodging and/or meals, must provide written justification to their immediate supervisor for pre-approval. This justification will be attached to their Authorization to Incur Expenses/Out-of-County Travel Vouchers for Reimbursement for Travel Expenses (ACP-1-3202).
- c. When lodging or meals are provided at a State institution, the traveler shall be reimbursed only for the actual expenses of such lodging or meals, not to exceed the maximum provided for in this subsection.

#### 1. Per Diem Reimbursement

For the purpose of reimbursement and methods of calculating fractional days of travel, the following principles are prescribed:

- a. For Class A and Class B travel, the traveler shall be reimbursed one fourth (1/4) of the authorized rate of per diem for each quarter or major fraction thereof (at least 1/6 of the quarter) of the travel day included within his travel period.

b. Quarters are listed below:

- |                   |                             |
|-------------------|-----------------------------|
| 1) First quarter  | 12:01 a.m. to 6:00 a.m.     |
| 2) Second quarter | 6:01 a.m. to 12:00 noon     |
| 3) Third quarter  | 12:01 p.m. to 6:00 p.m.     |
| 4) Fourth quarter | 6:01 p.m. to 12:00 midnight |

2. Meals Only

All travelers may be allowed subsistence while on Class C travel on official business according to following time schedule:

- Breakfast - When travel begins before 6:00 a.m. and extends beyond 8:00 a.m.  
Lunch - When travel begins before 12:00 p.m. and extends beyond 2:00 p.m.  
Dinner - When travel begins before 6:00 p.m. and extends beyond 8:00 p.m.

Continental Breakfast – A continental breakfast is considered a meal and where any such breakfast is included in the registration fee, lodging or present on your agenda, must be deducted from per diem or meals claimed.

Meals are not reimbursable when included in other reimbursed expenses, such as airfare, registration fees, or lodging.

Rates are established by Clay County School Board policy. Current reimbursement allowances for meals are \$6.00 for Breakfast; \$11.00 for Lunch, and \$19.00 for Dinner.

No allowance shall be made for meals when travel is confined to Clay County.

6. Registration Fees

Reimbursement of registration fees are allowed for attending a convention or conference which will serve a direct public purpose with relation to the public agency served by the person attending such meetings. However, any meals or lodging included in the registration fee will be deducted in accordance with the allowances provided in subsection (5).

Registration fees will be reimbursed at the least expensive member/non-member fee rate. Additional assessment for registration is not reimbursable (late fees), unless specifically approved by the Superintendent or Deputy Superintendent.

Registration fees are not reimbursable unless specifically approved in advance by the Superintendent or designee. A document must be attached to your application for verification of registration fee.

(Amended: 04/19/01, 12/20/07)

## 7. Other Expenses

- a. A traveler may be reimbursed the actual and necessary fees for attending events which are not included in a basic registration fee that directly enhance the public purpose of the participation of the agency in the conference. Such expenses may include, but not be limited to, banquets and other meal functions. It shall be the responsibility of the traveler to substantiate, in writing, that the charges were proper and necessary.

The following incidental traveling expenses of the traveler may be reimbursed:

- 1) Taxi fare
- 2) Ferry fares, bridge, road, tunnel tolls
- 3) Storage or parking fees
- 4) Communication expenses
- 5) Incidental expenses must be in connection with the transaction of official business. All expense items, including registration fee, must be supported by paid invoices, sale tickets, certificate of completion/attendance, or canceled check.

- b. Invoice

An invoice for hotel or motel must be attached to voucher requesting reimbursement (if traveler was granted free overnight lodging in a private residence, a note of explanation from the employee must appear with the voucher).

- c. Mileage Only Travel

Any mileage claimed after the normal working hours, including returning to work on weekends, Fridays during the four-day week period, and School Board meetings will have to have approval, in writing, from the principal for individual schools and approval from the Superintendent or designee for all county/annex office employees.

Mileage may be claimed on the REQUEST FOR REIMBURSEMENT – (MIS-13203)/Mileage Only Travel when traveling in-county or to out-of-county areas and not being reimbursed for actual expenses, per diem, or meals.

Under Purpose, on REQUEST FOR REIMBURSEMENT/Mileage Only Travel, a written explanation for each entry must be given. Documentation must be attached to the form for counties not surrounding Clay County.

Reimbursement for Mileage Only Travel must be approved by the immediate supervisor.

Other regulations for Mileage Only Travel are outlined in the current salary schedule.

(Amended: 06-27-91)

8. Extra-Curricular-Related Travel Expenses Paid by Club

When a club prepays an approved travel expense, reimbursement may be made by processing a purchase order. A copy of the purchase order, requesting reimbursement for expenses paid by the club, would be attached to Authorization to Incur Travel Expense and Application for Leave forms.

Approved travelers would be entitled to fill out a Voucher for Reimbursement for any approved cost not covered by the purchase order upon return of travel. Receipts are required for costs other than meals.

9. Advancements for Travel

The Superintendent or designee may authorize advancement of per diem and traveling expenses of public officers, employees and authorized persons. Such advancements may include the costs of subsistence and travel of any person transported in the care or custody of the traveler in the performance of his/her duty.

It will be necessary to fill out an Authorization for Advance Payment form, MIS-13205; at the time Authorization to Incur Travel Expenses and Application for Leave forms are completed.

F. Investment Policy

1. Scope

This investment policy applies to all excess funds held by the School Board of Clay County which are accounted for in the Board's Annual Financial Report and reported in the following funds:

- a. General Fund
- b. Debt Service
- c. Capital Projects
- d. Special Revenue
- e. Internal Services

Certain funds available for investment represent capital project funds generated through the issuance of long-termed bonded indebtedness or certificates of participation, or represent debt service funds created for the repayment of outstanding principal and interest on such bonded indebtedness. Frequently, the ordinances and/or resolutions adopted by the District which authorize the issuance of such bonded indebtedness contain specific provisions relative to the investment of funds. In that regard, the investment of such funds shall comply with the provisions of the applicable bond ordinance and/or resolution, the requirements contained in this policy, and applicable statutory or administrative law.

## 2. Objectives

The School Board of Clay County shall manage and invest its cash with four objectives, listed in order of priority: Safety, Liquidity, Yield and Public Trust. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with State and Local law. Investments will also be managed to meet liquidity requirements and maximum yield on short-term investment of pooled idle cash.

### a. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

1) Credit Risk – Credit Risk is the risk of loss due to the failure of the security issuer or credit support. Credit risk may be mitigated by:

- i. Limiting investments to the safest types of securities.
- ii. Pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the School Board will do business and
- iii. Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

2) Interest Rate Risk – Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by:

- i. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
- ii. By investing operating funds primarily in shorter-term securities.

### b. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs To meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

### c. Return on Investment

Return on investment is of least importance compared to the safety and liquidity objectives described above. The investment portfolio shall be designed with the objective of attaining a market rate of return that exceeds that which can be from the Florida PRIME State Board of Administration Local Government Surplus Board of Administration Local Government Trust



Fund. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

Securities shall not be sold prior to maturity with the following exceptions:

- 1) A declining credit security could be sold early to minimize loss of principal
- 2) A security swap would improve the quality, yield, or target duration in the portfolio; or
- 3) Liquidity needs of the portfolio require that the security be sold.

### 3. Performance Measurement and Reporting

In order to assist in the evaluation of the portfolio's performance, the District will use performance benchmarks for short-term and long-term portfolios. The use of benchmarks will allow the District to measure its returns against other investors in the same markets.

- a. The Florida PRIME State Board of Administration's Local Government Surplus Funds Trust Fund (SBA Pool) will be used as a benchmark as compared to the portfolio's netbook value rate of return for current operating funds.
- b. Investment performance of funds designate as core funds and other non-operation funds that have a longer-term investment horizon will be compared to an index comprised of U.S. Treasury or Government securities. The appropriate index will have a duration and asset mix that approximates the portfolios and will be utilized as a benchmark to be compared to the portfolio's total rate of return.
- c. Investment advisors will report performance on both book value and total rate of return basis and compare results to the above-state benchmarks.

The Assistant Superintendent of Business Affairs or their investment advisor shall prepare and submit to the Board a quarterly Investment report on any investments other than the SBA and Florida Education Investment Trust Fund. The report shall include a listing of the securities in the portfolio by class or type, book value, market value, income earned, and rate of return as of the report date and year to date.

### 4. Standards of Care

#### a. Prudence

The standard of prudence to be used by Investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment. While the standard of prudence to be used

by investment officials who are officers or employees of the district is the “Prudent Person” rule, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of “Prudent Expert”.

The standard shall be that in investing and reinvesting monies and in acquiring, retaining, managing and disposing of investments of these funds, the contractor shall exercise “the judgment, care, skill, prudence, and diligence under the circumstances then prevailing which persons of prudence, discretion, and intelligence acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims, by diversifying the investment of the funds so as to minimize the risk of material losses, unless under the circumstances it is clearly prudent not to do so, and not in regard to speculation but in regard to the permanent disposition of similar funds, considering the probable income as well as the probable safety of their capital.”

b. Ethics and Conflicts Of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the Investment program, or that could impair their ability to make decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose to the Assistant Superintendent for Business Affairs, any personal financial/investment positions that could be related to the performance of the investment portfolio. Employee and investment officials shall subordinate their personal investment transactions to those of Board, particularly with regard to the time of purchases and sales.

5. Authorized Investments

Authorized investments include:

- a. The Florida PRIME Local Government Surplus Trust Fund (SBA), Florida Education Investment Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in s. 163.01.
- b. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- c. Savings accounts in, or certificates of deposit of, any bank, savings bank, or savings and loan association that is incorporated under the laws of this state or organized under the laws of the United States, and is doing business and is situated in this state, and whose accounts are insured by the Federal Government or an agency thereof, provided that such savings accounts and certificates of deposit are secured in the manner subscribed in chapter 280.
- d. Direct obligations of the United States Treasury.
- e. Federal agencies and instrumentalities.
- f. Securities of, or other interest in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to

time provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodial.

- g. Commercial paper of any United States company which is rated, at the time of purchase, Prime-1 by Moody's Investor Service and A-01 by Standard & Poor's Corporation (prime commercial paper). If backed by a letter of credit (LOC), the long-term debt of the LOC provider must be rated at least "A" by at least two nationally recognized rating agencies. The LOC provider must be ranked in the top fifty (50) United States banks in terms of total assets by the American Banker's yearly report.
- h. Bankers' Acceptance which are inventory based and issued by a domestic bank which has at the time of purchase, an unsecured and nonguaranteed obligation rating of at least "Prime-1" and "A" by Moody's Investor Service and "A-1" by Standard & Poor's Corporation and ranked in the top fifty (50) United States banks in terms of total assets by the American Banker's yearly report.

Without specific approval, the Board will not invest any funds in derivative Investment products. This includes but is not limited to collateralized mortgage obligations, interest-only and principal-only, forwards, futures, currency and interest rate swaps, options, floaters/inverse floaters, and caps/floors/collars.

#### 6. Maturity, Risk Diversification, and Composition

The investment portfolio will be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due. Therefore, any attempt to match investment maturities with known cash needs and anticipated cash-flow requirements will be a priority. Investments will be diversified to the extent practicable to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer or bank through which financial instruments are bought and sold. Diversification strategies within the established guidelines shall be reviewed and revised periodically, as deemed necessary by the appropriate management staff.

#### 7. Authorized Investment Institutions and Dealers

The Board is authorized to purchase securities from the Florida PRIME State Board of Administration Local Government Surplus Trust Fund, Florida Education Investment Trust Fund, and First American Money Market Funds. The Board may invest with other securities dealers, issuers, and banks if specific approval is granted by the School Board of Clay County.

## 8. Master Repurchase Agreement

In order to protect public funds invested through repurchased agreements, the Board shall require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. This agreement establishes the legal responsibilities of both parties in each transaction and provides contractual rights for the Board in the event that the other party defaults.

## 9. Third-Party Custodial Agreements

All securities purchased by and all collateral obtained by the Board will be properly designated as an asset of the Board and will be held by a third party custodial institution.

No withdrawal of securities, in whole or in part, shall be made from safekeeping, except by and authorized staff member of the Board. Securities transactions between a broker-dealer and the custodian involving purchase or sale of securities by transfer of money or securities must be made on a “delivery vs. payment” basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.

## 10. Bid Requirement

The Assistant Superintendent for Business Affairs shall determine the approximate maturity date based on cash-flow and market conditions and analyze and select one or more optimal types of investments. A minimum of three (3) reputable, qualified, and financially sound banks and/or dealers must be contacted and asked to provide bids/offers on securities in question. Bids/offers will be held in confidence until the highest quote is determined and awarded.

However, on an exception basis, securities may be purchased utilizing the comparison to current market price method. Acceptable current market price providers include, but are not limited to:

- a. Telerate Information Systems
- b. Bloomberg Information Systems
- c. The Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing.
- d. Daily market pricing provided by the District’s custodian or their correspondent Institutions.

The Investment Advisor, the Assistant Superintendent for Business Affairs or the Director of Finance shall utilize the competitive bid process to select the securities to be purchased or sold. Selection by comparison to a current market price, as indicated above, shall only be utilized when, in judgement of the Investment Advisor and the Assistant Superintendent for Business Affairs or the Director of Finance, competitive bidding would inhibit the selection process.

Examples of when this method may be used include:

- a. When time constraints due to unusual circumstances preclude the use of the competitive bidding process.
- b. When no active market exists for the issue being traded due to the age or depth of the issue.
- c. When a security is unique to a single dealer, for example, a private placement.
- d. When the transaction involves new issues or issues in the “when issued” market.

#### 11. Internal Controls

The Assistant Superintendent for Business Affairs shall establish a system of Internal controls which shall be in writing and made a part of the Board’s operational procedures and subject to review during the Board’s annual audit. The internal controls will be designated to prevent losses of funds which might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the Board.

#### 12. Continuing Education

The Assistant Superintendent for Business Affairs or/and the Director of Finance annually must complete 8 hours of continuing education in subjects or courses of study related to investment practices or products.

#### G. Electronic Funds Transfers and Payments

In accordance with Section 1010.11, Florida Statutes, the School Board authorizes electronic funds transfers (EFTs) for any purpose including direct deposit, wire transfer, withdrawal, investment, or payment consistent with the provisions of Chapter 668, Florida Statutes. In accordance with Section 668.006, Florida Statutes and Rule 6A-1.0012, Florida Administrative Code, The District will establish and implement control processes and procedures to ensure adequate integrity, security, confidentiality, and auditability of business transactions conducted using electronic commerce.

The Superintendent is authorized to enact procedures and guidelines to implement this rule.

(Ref.F.S. 1001.41, 668.06; 1011.11 F.S.,SBE Rule 6A-1.0012)

(Ref. F.S. 1001.42; 1010.20) (Adopted: 01/08/81) (Amended: 07-09-81, 02-12-87, 07-19-90) (Ref. F.S.112.061/ Exemption-2003, Amended: 08/18/03, Amended: 07/20/06, 12/20/07, 05/21/09, 10/18/11, 05/17/12, 04/16/15)

### **5.03 FINANCIAL ACCOUNTING POLICIES AND PROCEDURES**

#### A. Financial Records of the Board

All financial records of the District School Board shall be maintained in accordance with Florida Statutes, State Board of Education Regulations, and in the manner prescribed by a MANUAL FINANCIAL AND PROGRAM COST ACCOUNTING AND REPORTING FOR FLORIDA SCHOOLS, published by the State Department

of Education, and the Clay County Schools Internal Funds Manual. Established principles of good business management and procedures shall be observed at all times.

1. BUDGET AMENDMENTS: Section 1011.06 requires that expenditures shall be limited to the amount budgeted under the classification of accounts. The Board may temporarily exceed the amount budgeted by function and object as long as the Board amends the budget in a timely manner.

a. DISTRICT PROCEDURES: Budget amendments which amend the function and object categories currently recorded as the official budget are compiled at the end of each month for approval at the next regularly scheduled Board meeting.

In situations where a budget category is temporarily exceeded, district personnel will process a budget amendment to correct the situation. If the need for an amendment has not been identified at the end of the month the amendment shall be processed in the following month and Board approval obtained in the normal amendment cycle.

b. SCHOOL/DEPARTMENT PROCEDURES: In keeping with site based management, school and department personnel shall be responsible for ensuring that funds are available in the appropriate function and object category to accomplish their goals. In order to ensure funds are available for encumbering or expending, budget amendments shall be processed in accordance with district time lines.

B. School Activity Accounting

1. Basic Principles

a. The School Board shall be responsible for the administration and control of the internal funds and in connection therewith shall:

- 1) Adopt written policies governing the receipt and disbursement of all internal funds and for the accounting for property pursuant to Florida Statutes.
- 2) Provide for an annual audit of internal funds by a qualified individual.

2. The financial transactions of school organizations shall be accounted for in the school internal funds. All organizations connected with or operating in the name of the school which obtain monies from the public shall be handled within the internal funds structure.

3. School internal funds are to be used to benefit activities authorized by the district school board.

4. Student participation in fund raising activities shall not be in conflict with the instructional program as administered by the Superintendent.

5. The objective of fund raising activities by the school, by any group within, connected with, or in the name of the school shall not conflict with programs as administered by the Superintendent.
6. Funds collected each year should be expended to benefit those students currently in school unless those funds are being collected for a specific documented purpose. Those internal account funds designated for general purposes should be used to benefit the student body.
7. The collecting and expending of school internal funds must be made in accordance with the Florida Constitution, existing laws, State Board of Education Rules, District School Board Rules and Florida High School Activities Association Rules. Sound business practices should be observed in all transactions.
8. Student projects and activities designed to provide educational experiences should be conducted in such a manner as to offer a minimum of competition to commercial firms.
9. Purchases from internal fund accounts shall not exceed the resources of that account, except for items for resale.
10. An adequate system of internal controls shall be maintained in order to safeguard the assets of the school internal funds.

a. Account Balances

To ensure that funds collected each year are expended to benefit those students currently in school the following account balance limits are prescribed by the Board:

Secondary Schools: The ending balance shall not be greater than the sum of one-half ( $1/2$ ) the beginning balance plus two-thirds ( $2/3$ ) of the current year's revenue.

Elementary Schools: The ending balance shall not be greater than the sum of one-sixth ( $1/6$ ) of the beginning balance plus six-sevenths ( $6/7$ ) of the current year's revenue.

If the ending amount is greater than the result of the above formula then written documentation should be available for the specific purpose of which the funds are being accumulated.

The calculation on the change in an account balance shall be made on an individual account basis for athletics, music, class, club, department, and general fund accounts. THE LIMITATION ON ACCOUNT BALANCES SHALL NOT APPLY TO TRUST FUND ACCOUNTS, CLASSES (Sophomore, Junior and Senior ONLY) OR TO ACCOUNTS BEING HELD IN TRUST FOR OUTSIDE ORGANIZATIONS.

b. Financial Reports

The Principal's Monthly Financial Report prescribed in the Internal Funds Manual shall be submitted on or before the fifteenth (15<sup>th</sup>) of each month during the school year. This report shall also be considered the annual report and be used for audit purposes. The annual report shall also be considered the annual report and be used for audit purposes. The annual report shall be submitted on or before the fifteenth of July. For audit purposes the Principal shall have prepared a list of accounts payable and a list of encumbrances as of June 30 of the audit period. These lists shall be certified as correct by the Principal.

c. Annual Audit

The Superintendent/Board shall designate a qualified individual or firm to audit the Internal Fund records. This audit shall include any notations of any failure to comply with requirements of Florida Statutes, State Board of Education Rules, and rules of the School Board, and commentary as to financial management and irregularities. Such a signed written report shall be presented to the School Board while in session and filed as part of the public record.

It is the responsibility of the Principal to respond, in writing, to the audit criticisms of the auditor. The response is to be made within two weeks of the exit conference directly to the auditor with a copy to the Assistant Superintendent for Business Affairs. These audit responses shall be included with the audits when presented to the Board.

d. Policies and Procedures

Policies and procedures as outlined in the Internal Funds Manual shall be the authority for the handling of Internal Funds. The policies as stated above will serve as supplemental policies to the Internal Funds Manual. Florida Statutes and State Board of Education Rules are the governing requirements complied with and, in the case of conflict, will take precedence over the Internal Funds Manual.

(Ref. F.S. 1001.42; 1011.60; 1011.07; 1011.18)(Adopted: 01-08-81) (Amended: 03-08-84) (Amended: 02-02-88) (Amended: 06-18-96)

C. Property Record Accounting

1. Property records shall be prepared and maintained in accordance with Florida Statutes, Chapter 274, and the rules of the office of the state Auditor General.
2. As per Florida Statute 274.03, the custodian for the School District of Clay County Property is the Principal at each school or his/her administrative designee as assigned. These individuals are accountable for the control and supervision of



tangible personal property from acquisition through transfer or disposal. Property record control will be coordinated with the Coordinator of Property Records.

3. Upon receipt of tangible personal property purchased or donated, with a value of \$1,000 or more, a “Property of School District of Clay County” number tag shall be secured to the item(s).
4. Disposal of property shall be in accordance with Section 274.05, Florida Statutes. All deletions of items with a value of \$1000 or more will be approved by the Clay County School Board prior to disposition.
5. Each piece of equipment or property with a value of \$1000 or more shall be inventoried annually.

(Ref. F.S. 274) (Adopted: 01-08-8; Amended: 06-13-85, 02-02-88, 07-15-93, 02/15/07, 05/04/17)

#### **5.04 FINANCIAL ACCOUNTING FOR PAYROLL**

##### **A. Payroll Accounting – Basic Method**

###### **1. Salary Schedules**

In accordance with State Board of Education Regulation 6A-1.052, each District School Board shall annually adopt and spread on its minutes a salary schedule or schedules for employees of the District School System. The schedules so adopted shall be the sole instrument used in determining the annual, monthly, weekly, daily, or hourly compensation for the employees of the Board.

###### **2. Payroll Calendars/Reports**

- a. The School Board shall annually adopt and spread on its minutes a payroll calendar or calendars for the purpose of establishing pay periods and paydays for the employees of the Board.
- b. The adopted payroll calendar(s) shall be the sole instrument for the reporting of employees for payroll purposes.
- c. No salary payments shall be made before the services for which such compensation is being received have been rendered.

###### **3. Incorrect Salaries**

In accordance with State Board of Education Regulation 6A-1.052, no salary shall be paid differing from the amount to which the employee is entitled under the salary schedule. When it is determined that an incorrect amount has been paid, the differences shall be adjusted between the Board and the employee to the end that each employee shall receive the amount to which he is entitled under the salary schedule.

B. Payroll Accounting – Other

1. Payment of Overtime

Employees shall be compensated for hours worked beyond their normal work day when approved by the Superintendent.

Compensation for overtime shall be calculated at one and one-half times the hourly rate of pay.

2. Compensatory Time

Compensatory time for support personnel may be permitted in accordance with rules described in Article VIII of the Master Contract.

3. Cuts in Pay

The payroll office is required to make dockages in pay in the following circumstances:

- a. When an approved leave form is not submitted to substantiate a reported absence (dockages shall be repaid at next scheduled payday, if approved forms are received in a timely manner).
- b. When an employee is reported as being absent from his work because of authorized personal leave without pay.
- c. When an employee is shown on the payroll report as being absent without authorization.
- d. When an employee is absent from his work for reason of illness, and does not have a sufficient balance of leave days to cover such absence.
- e. When instructed to do so by the Superintendent.

Such dockages shall be made using the employee's rate of pay, including any time-based supplements, times (X) the number of hours to be docked.

4. Terminal Pay

In accordance with rules established for terminal pay, the calculation of terminal pay shall be based on the contracted hourly rate of pay, exclusive of supplements not considered time-based in nature.

5. Leave/Insurances

- a. School Board Policy 2.15 (Leave) identifies the various forms of extended leave under which an employee may or may not choose to use accrued sick and annual leave. When an employee elects to use such accrued leave as permitted under that policy, the leave hours must be used consecutively during the period of absence, commencing with the first day of the requested compensated leave. Compensation shall be made in accordance with the salary schedule at such time as determined by the payroll calendar.

Upon exhaustion of the consecutive accrued leave days, no further compensation shall be made to the employee until his/her return to work unless the next calendar day (a Monday, if the next day falls on a weekend) following the last compensated leave day is a paid holiday, in which case the employee may receive compensation for such day.

- b. An employee receiving compensation while on extended leave shall have his health insurance premium paid in accordance with Union agreements in force covering regular employees.

Once compensation is no longer being made to that employee, he/she must assume the responsibility of payment of the total premium (with the exception of Family Medical Leave) in order to insure continuous health insurance coverage.

## 6. Payroll Deductions

- a. Payroll deductions shall be made on the basis of an original "Payroll Deduction Authorization" form that clearly indicates the employee's name and social security number, the amount of the deduction, and bears the signature of the employee. Such forms shall be provided by the company and shall bear that company's name.

Payroll deductions are continuous from one year to the next, and can be canceled only through written request by the employee except where written notification by the company is also required.

Changes in an employee's existing payroll deduction because of a rate increase, et cetera, must be submitted on a new payroll deduction authorization form, signed by the employee.

(Ref. F.S. 1011.6)(Adopted: 01-08-81)(Amended: 07-11-85)

- b. There shall be a deferred compensation plan with voluntary participation by its employees. The deferred compensation plan may be established through payroll reductions in accordance with the provisions of Section 457 of the Internal Revenue Code.

(Authority: F.S. 1001.41) (Adopted: 10-04-88)

## **5.05 USE OF ENHANCEMENT FUNDS**

The Superintendent shall recommend and the School Board shall annually approve the use of funds for educational enhancement which are derived from the Educational Enhancement Trust Fund and base on the annual allocation by the Legislature. The funds shall be expended to best serve the educational needs of students in Clay County.

- A. The term educational enhancement shall be defined to include, but not be limited to instructional activities, instructional materials, salaries, fringe benefits, equipment, et cetera, which are associated with:

1. The continuation or implementation of pilot programs which were not previously funded by the state; and
  2. The continuation of existing programs when state or local revenues are inadequate to finance the existing program.
- B. The Superintendent or designee shall annually transmit to the Florida Department of Education any School Board Rule(s) and district procedure(s) relating to educational enhancement expenditures and an account of actual expenditures from the Educational Enhancement Trust Fund.

(Ref. F.S. 1001.41)(Approved: 09-04-91)

## **5.06 SAFETY**

- A. It is the policy of the Clay County School District that a Safety Program be developed in which safety rules, inspections, training, accident investigation and record keeping be a routine part of the day-to-day operations of all schools and departments. This policy is to assure that major emphasis be placed on safety for the employees, students, and the public as the Clay County School District educational program is performed throughout the year.
- B. Accident prevention can best be applied by encouraging all employees, students and the public to be safety inspectors. Safety hazards shall be reported in accordance with established procedures, and corrective measure taken promptly.
- C. Each school and major department will have a Safety Officer who will be responsible for reviewing accident and safety hazard reports, perform investigations, reporting corrections required, and maintaining records of such events or actions related to accidents or safety.
- D. The Clay County School District Safety Officer and the Risk Manager shall be responsible for the safety program in conjunction with all school/department safety officers, principals and department heads.
- E. The safety program will require appropriate safety manuals to be developed for schools or departments as required by State Statutes 442.02, 400.56(2), (4), (5) and Rule 38 1-10 Florida Administrative Code.
- F. The Safety Officer and Risk Manager will assist the departments and schools in developing the safety manuals. These manuals will be reviewed by the Safety Officer and the Risk Manager to assure they are complete, comply with state requirements, and meet the district safety needs. The manuals are not to be elaborate, but should document many of the procedures that are currently being carried out. Many departments already have such manuals. The manuals should follow the same approximate outline as listed in the "Table of Contents" for this document.

- G. The Clay County School District safety manual will have three parts. Part I addresses student safety and; is a part of various staff and student handbooks. Part II addresses employee safety and worker's compensation. Part III is for emergency plans not referenced or incorporated in Part I and Part II.
- H. These safety plans should not limit or prevent a department or school from providing additional requirements, rules or inspections. This manual is to emphasize basic safety concerns and needs. Schools or departments should add additional safety rules, requirements, or restrictions deemed appropriate or unique to a department or school. The manuals shall be continuously updated, changed or modified according to the needs and requirements of the departments, schools, employees, students, and the public.

(Adopted: 11-19-91)

## **5.07 WORKERS' COMPENSATION**

The Clay County School Board operates and administers a self-insured Workers' Compensation program established and authorized under Florida Statutes 624.4622. The School Board, in conjunction with the Servicing Agent, administers this Workers' Compensation program under Florida Statutes 440, Workers' Compensation Law. It is the intent of the School Board to insure the prompt delivery of benefits to those employees injured in the line of duty.

### **A. Return to Work Program**

1. The Clay County School Board endorses a return-to-work policy which shall incorporate and adhere to the provisions of the Florida Workers' Compensation, Statutes 440 and the Americans with Disabilities Act (ADA).
2. Priority in Filling Vacant Permanent Positions When Qualified

When filling available, vacant, permanent positions, the School Board will give priority to injured employees returning to work who have been classified as having reached Maximum Medical Improvement (MMI) and who have a permanent impairment rating. Such employees must be qualified as to education, experience, and work skills required for such positions. Any vacant permanent positions considered for these employees may be offered only when the physical restrictions and limitations designated by the employee's physician can be reasonably accommodated.

The Human Resources Division will provide assistance to such employees in identifying appropriate positions and will interact with principals and supervisors having appropriate vacancies in an effort to place such employees in a position as specified above. However, nothing in this policy is intended to require a principal or supervisor to recommend a lesser qualified candidate or to require the creation of a position for such employees.

3. Transitional Duty Review Committee

A committee will be appointed by the Superintendent to evaluate injured employees attempting to return to work under the provisions of Workers' Compensation Florida Statute 440 when such employees have not yet reached MMI and cannot perform their essential job functions even with reasonable accommodations. The Committee will be assigned the task of reviewing the existing data pertaining to the injured worker's limitations and accommodations that can be provided and determining whether or not the worker may be appropriately placed in a transitional duty position.

4. Transitional Duty Program

When the committee determines that a transitional duty position is available and appropriate for an injured worker who has not yet been classified MMI, the worker may be offered the positions at a wage rate listed in the Salary Schedule for Temporary Adult Laborers. Placement in this type of position is to be a temporary placement (normally not to exceed 90 days) and is not intended to guarantee a position or continued employment. Individuals placed in a transitional duty position must file for the appropriate leave of absence from their regularly established position.

(Adopted: 01-23-95)(Revised: 09-19-96)

**5.08 FOOD AND NUTRITION SERVICES**

A. Objective

1. The objective of the Food and Nutrition Services program is to safeguard the health and well-being of Clay County students by providing standards for School Food and Nutrition so that the relationship between good nutrition and the capacity of students to develop and learn is clearly demonstrated.

(Ref. F.S. 1006.06) (Adopted: 01-08-81) (Revised: 08-08-85) (Revised: 12-18-97)

B. Responsibilities

1. District School Board

The District School Board shall consider the recommendations of the Superintendent and provide for an appropriate food and nutrition program for students consistent and in compliance with all state board rules and federal regulations.

2. Director of Food and Nutrition Services

The Food and Nutrition Services Director will work under authority delegated by the Superintendent and shall assume the responsibility for the organization and administration of a Food and Nutrition Services program that meets the obligations assumed by the Board. The Director of Food and Nutrition Services shall be

directly responsible to the Assistant Superintendent for Business Affairs in a line/staff relationship.

3. Principal

The Principal and the Director of Food and Nutrition Services will cooperate in the operation and administration of the Food and Nutrition Services Program.

4. Teachers

- a. Activities concerning the Food and Nutrition Services program shall be channeled through the principal.
- b. Teachers shall have the privilege of using the school cafeteria facility and resources as a learning laboratory for students. After approval of the principal, advanced arrangements shall be made with the cafeteria manager.

5. Cafeteria Manager

The Cafeteria Manager is under the administrative supervision of the principal and the technical supervision of the Director of Food and Nutrition Services. The manager is responsible for the operation of the department in an efficient and satisfactory manner following the procedures and regulations of the District Food and Nutrition Services Program, State Rules and Federal Regulations. Procedures for employee uniforms and the HACCP System shall be followed as directed by the Food and Nutrition Services Department.

6. Cafeteria Assistants

The Cafeteria Assistants shall work under the direct supervision of the manager and are responsible for satisfactorily performing duties assigned. Procedures for employee uniforms and the HACCP System shall be followed as directed by the Food and Nutrition Services Department.

(Ref. F.S. 1006.06) (Adopted: 01-08-81)(Revised: 08-08-85)(Revised: 12-18-97)

C. General Program Policies

1. Cafeteria Staffing and Allocation of Employees

The allocation of hours for determining the staff of each cafeteria shall be based on the current recommendations of the Department of Education, Food Nutrition Management Section type of program, facilities and meal service schedules. The staffing function shall be centralized to the Food and Nutrition Services Department, although scheduling of employees is delegated to the cafeteria manager.

2. Purchasing

Purchases of all food, non-food and supply items for the programs shall be made in compliance with Florida Statutes, State Board Regulations, and policies of the School Board of Clay County.

3. Audits

Food and Nutrition Services Department records “shall be audited at least once annually by a person or persons designed by the District School Board of Clay County.” Federal audits and state program audits are performed at intervals.

4. Restrictions for Food Preparation and Serving Area

No unauthorized persons are allowed in the food preparation or serving area at any time during the normal school day.

5. Food and Nutrition Services Program Requirements

All school meals served in Clay County shall be in compliance with the standards prescribed by Federal Regulations.

6. Additional Food Service

There shall be no food service in the schools of Clay County except as described herein. The sale of food and beverage items in direct competition with the district approved Food and Nutrition Services Program shall be prohibited as prescribed by 7 CFR 210.11.

7. Regulation Regarding Removal of Food from School Cafeterias

No food or scrap food is to be carried away from the school cafeteria at any time except by a garbage collector or when food is served in conjunction with the instructional program.

8. Other Reimbursed Programs

Reimbursed programs may be requested as the need is evidenced by the school population and provisions are made by the State and/or Federal Governments.

(Ref. F.S. 1006.06)(Adopted: 01-08-81)(Revised: 08-08-85)(Revised: 12-18-97)(Revised 8-15-16)

D. Food and Nutrition Services Meal Policies

1. Free and Reduced Price Meals

- a. The Director of the Food and Nutrition Department or designee has the responsibility of approving students for free or reduced price meals, and for free and reduced priced meal verification. These determinations shall be



made according to Federal and State regulations and shall be approved annually by the District School Board and Department of Education. Food and Nutrition Services personnel shall receive lunch as a part of their salary.

- b. No employee of the School District of Clay County (other than Food and Nutrition Services employees) shall receive lunches in return for cafeteria duty.
- c. Universal free breakfast meals are available to all students in each Clay County school district elementary, junior high and high school in which eighty percent (80%) or more of the students are eligible for free or reduced price meals. The Director of the Food and Nutrition Department, or designee, has the responsibility for determining to which schools this policy is applicable.

## 2. Guest Lunches

- a. All adult lunches must be paid for by the guest or the person acting as host.
- b. Parents are encouraged to eat in the school cafeterias occasionally to become familiar with the program. Other persons authorized to eat in the school cafeterias are: school board employees, salesmen at schools on official business, educators visiting from other school systems, workmen employed by companies performing jobs at the schools, government officials and interested citizens of the community when approved by the principal.
- c. The Food and Nutrition Services program is non-profit and is not in competition with commercial establishments.

## 3. Sale Price of Meals

Sales price of meals in the county shall be uniformly based on the following classifications:

- a. Elementary schools
- b. Middle/junior high schools and high schools
- c. Adults (sale price of adult meals is to be standardized county-wide and shall be in accordance with local, state and federal requirements)

## 4. Reimbursable Meals Program

All schools in Clay County will participate in a breakfast and lunch meal program reimbursed by the Federal Government through the State of Florida. Other reimbursable programs will be offered, as required by the State of Florida and may also be offered where a need for the program exists.

5. Foods Prepared Outside of School Cafeterias

Foods prepared outside the Food and Nutrition Services cafeterias may not be served to the students within the school meals program. This includes food prepared by other school related groups.

6. Refreshments for Special Group Meetings

Whenever refreshments (coffee, tea, cookies, etc.) for any group are requested, proper financial arrangements must be made. Under no circumstances are refreshments to be paid for from the School Food and Nutrition Services funds.

(Ref. F.S. 1006.06) (Adopted: 09-08-83, Revised: 08-08-85, 12-18-97, Amended: 05/15/08, 06/19/08)

E. Employee and Student Wellness

1. The School District of Clay County is committed to providing a school environment that enhances learning and development of lifelong wellness practices.

During the school year, employees and students of Clay County schools will have an increased awareness of wellness and opportunities for a healthy lifestyle by accomplishing the following goals:

- a. Assure the school environment is a safe, comfortable and pleasing environment for consuming meals.
- b. Assure that all food made available in the cafeteria and throughout the campus adhere to food safety and security guidelines.
- c. Assure that the schools provide a physical and social environment that encourages activity for all students.
- d. Food and Nutrition Services will ensure that student access to food and beverages meet federal, state and local laws and guidelines.
- e. Food and Nutrition Services will offer a variety of age appropriate healthy food and beverage selections for all grade levels.
- f. Reimbursable school meals will not be less restrictive than regulations and guidance issued by the USDA.
- g. The National Association of State Boards of Education recommends that students should be provided adequate time to eat lunch (at least 20 minutes) and breakfast (at least 10 minutes), respectively, from the time the student is seated.

- h. The district will strive to increase participation in the available federal Child Nutrition Programs – school breakfast, school lunch, and summer food service programs.
- i. Assure that menu items in cafeteria include healthy options: i.e., pizza with whole grain crust, baked French fries with zero trans-fats, water, reduced sugar and fat free milk, whole wheat cookies and rolls, fresh salads and fruit.
- j. Promote and encourage student-oriented wellness and fitness activities (i.e., monthly fitness challenge in each elementary school, Safe Routes to School Programs (SRTS) and walk to school programs like the “Walking School Bus.”)
- k. Conduct yearly employee and student-based wellness fair.
  - 1. Nutrition education goals include but are not limited to: printed material available at serving areas in cafeterias, on parent menus and on the District website.
- m. Clay County school menus are analyzed on NutriKids software and foods served meet recommended guidelines for calories, fat and saturated fat.

F. Evaluating and Measuring

- 1. The plan for evaluating and measuring the policy’s goal include meetings with the committee throughout the year, parent/student surveys, analyzing meal participation, discussions with students/parents/teachers/administrators.
- 2. The Director of Food and Nutrition Services and Food Service Coordinators will be designees for the agency to ensure that the Wellness Policy goals are being met.
- 3. The effectiveness of the Wellness Policy and any recommended revisions will be reported to the School Board on an annual basis. Recommendations and revisions are expected and will be ongoing.

(Ref. F.S. 1016.06) (Adopted: 09-08-83)(Revised: 08-08-85, Revised: 12-18-97, Revised: 06/20/06, 10/19/06, 08/21/12)