

Book	Policy Manual
Section	Vol. 19, No. 2
Title	REVISED POLICY - VOL. 19, NO. 2 - EXPENDITURES jd
Code	po6480
Status	DRAFT
Adopted	October 28, 2008
Last Revised	February 23, 2010

REVISED POLICY - VOL. 19, NO. 2

6480 - EXPENDITURES

Expenditures from District and all other funds available for the public school program shall be authorized by law and procedures prescribed by the School Board. The Board may permit expenditures to exceed the amount budgeted by function and object, provided the expenditure complies with F.S. 1011.09(4). Such an expenditure may be approved so long as the Board amends the budget and provides a full explanation of any amendments at the next scheduled Board meeting.

Furthermore, pursuant to State law, the District, or any person acting on behalf of the District, may not expend public funds (that is, any funds under the jurisdiction or control of the District) for a political advertisement or electioneering communication concerning an issue, referendum, or amendment, including State questions, that is subject to a vote of the electors.

This statutory prohibition does not apply to electioneering communications that are limited to factual information.

A. Accounts Payable

The payment of purchase orders, contracts, invoices, and utilities shall be made in accordance with the approved budget and pursuant to State statutes.

B. Payroll Procedures

1. No payment shall be made except to properly authorized and approved personnel and shall begin at the time employment is authorized.
2. Payments shall be based upon a Board-adopted salary schedule for each position.
3. Employees shall be paid on a bi-weekly basis.
4. Salary adjustments shall be paid on subsequent payroll periods. Persons terminating shall be paid their full salary or wage balance on the regular payroll period following their termination. An extreme exception must be approved by the Superintendent or his/her designated representative in writing.
5. Principals and department heads shall be responsible for submitting accurate payroll records in accordance with established time schedules and procedures.
6. Employees shall be paid by direct deposit.

C. Overtime Payment

1. Authorization to work overtime must be by prior approval of the department head or principal.
2. Overtime compensation shall be paid as approved by the Board.

[NOTE: This section is unnecessary if the District prefers to use Policy 6620, Petty Cash Funds instead.]

D. Petty Cash Funds

Schools and departments may establish petty cash funds for making expenditures for certain low-cost items and services. The Superintendent must approve each fund and the job title of the person having primary responsibility for monitoring these funds. Such funds shall be administered pursuant to regulations approved by the Superintendent.

If any financial conditions exist as set forth in Policy 6233, the Board will not make expenditures for travel outside of the District or for cellular phones, cellular phone service, personal digital assistants, or any other mobile wireless communication device or service, including text messaging, whether through purchasing, leasing, contracting, or any other method, while the financial conditions exist.

F.S. 1001.43

F.S. 1001.51

F.S. 1011.051

F.S. 1011.06

F.S. 1011.09

F.S. 1012.22

F.A.C. 6A-1.014

F.A.C. 6A-1.057

© **Neola 2019**

Legal

F.S. 1001.43

F.S. 1001.51

F.S. 1011.051

F.S. 1011.06

F.S. 1011.09

F.S. 1012.22

F.A.C. 6A-1.014

F.A.C. 6A-1.057

Cross References

po6620 - PETTY CASH FUNDS