

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. 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.

F.S. 1001.43, 1001.51, 1012.22
F.A.C. 6A-1.014, 6A-1.057