Jefferson County School District

Procedures Manual for the Administration of Federal Funds
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Section 1
General Provisions

These procedures are intended to provide specific guidance in order to implement the various corresponding policies of the school board and to comply with federal, state and local legal and programmatic requirements. The authority for the development of these procedures is SB Policy 1.302.

All procurement officers, finance personnel, and grants management personnel of Jefferson County School District will be provided with a copy of this document. All recipients will sign a statement acknowledging receipt of this information and their responsibility to adhere to the guidelines therein.


In addition, grant managers will comply with all relevant Federal laws as well as any program specific procedures. These program specific procedures are an integral part of the district’s overall Federal funds procedures and will be maintained by the individual grants managers.
Section 2

Procedures for Procurement Using Federal Funds
Allowability and Contract Oversight

Conflict of Interest:
No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by a Federal award if she/he has a real or apparent conflict of interest.

Conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Please refer to the District’s Conflict of Interest Policy (SB Policy 4.117).

Persons or organizations that develop or draft specifications, requirements, statement of work, and/or invitations for bids, Requests for Proposals or Invitations to Negotiate must be excluded from competing for such procurements.

Procedure:
The procurement process is conducted using procedures consistent with the District’s Purchasing Policies and Bidding Policy (SB Policy 6.101). The procurement process is not the beginning, nor the end, of the budgetary decision-making process. Budgetary decision-making begins with an analysis of school and District needs, and available funds. Budgets are submitted to the Florida Department of Education on appropriate forms, and at such time as they are required for timely and appropriate expenditure of funds.

The Florida Department of Education budgetary review serves as a check on District planned expenditures. The following procedures are used to carry out those planned expenditures in the day-to-day work of the District.

1. Determining Allowability:
   All costs must be:
   • Necessary, reasonable and allocable;
   • In conformance with Federal law and grant terms & conditions;
   • Consistent with State and local policies;
   • Consistently treated;
   • In accordance with Generally Accepted Accounting Principles (GAAP);
   • Not included as match; and
   • Adequately documented.
Upon presentation of a quote or Purchase Order (Requisition), the Chief Financial Officer (or Grant Manager) must conduct a series of analyses prior to approving the expenditure. If the expenditure is in the budget for a specific grant, a limited examination of the proposed expenditure is required, as the budgetary process entails a deep analysis of the characteristics of each planned expenditure. However, if the expenditure is not in the budget for a specific grant, a much more extensive analysis may be required, as well as appropriate action to amend the grant if necessary due to a change in scope.

The three basic requirements of the expenditure of any Federal fund are that it is reasonable, necessary, and allocable. The Grants Manager and/or the Chief Financial Officer will certify that she/he has determined, using appropriate Federal statutes, regulations, and guidance, that the proposed expenditure meets all requirements in each area.

a. **Reasonable:** Reasonableness is defined using a “reasonable person” or “prudent person” test. In other words, would a reasonable person in the same or similar circumstances make this purchase? Others have called this test the “New York Times” test; in other words, would this purchase look reasonable if it were featured in a headline in the newspaper?

Consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
- The restraints or requirements imposed such as:
  - Arms’ length bargaining (procurement process);
  - Federal, State and Local laws; and
  - Terms and conditions of the grant award.
- Market prices for comparable goods or services in the geographical area;
- Whether the individuals acted with prudence under the circumstances considering their responsibilities; and
- Established practices and policies.

b. **Necessary:** Necessary is defined as an item without which the program objectives cannot be achieved.

- Consideration must be given to the following questions:
  - Does the program really need this?
  - Is this the minimum amount I need to spend to meet my need?
  - Do I have the capacity to use what I am purchasing, and
  - Did I pay a fair rate?
c. **Determining Method of Procurement:**

The Federal Uniform Grants Guidance provides for three (3) levels of procurement:

- **Micro-purchase** ($1-$3,000): No bids required if cost is considered reasonable; to the extent practicable, purchases should be distributed equitably among qualified suppliers;
- **Small purchase** ($3,001-$150,000): Multiple quotes or bids required; and
- **Purchases over the Simplified Acquisition Threshold** ($150,000+): Competitive sealed bids, competitive proposals, or non-competitive proposals required.

These levels are different from the levels provided in Florida Statutes, as the following table illustrates:

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>FEDERAL</th>
<th>STATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1 - $3,000</td>
<td>Micro-purchase</td>
<td>---</td>
</tr>
<tr>
<td>$3,001 - $19,999</td>
<td>Small Purchase</td>
<td>Category One</td>
</tr>
<tr>
<td>$20,000 - $34,999</td>
<td>Small Purchase</td>
<td>Category Two</td>
</tr>
<tr>
<td>$35,000 - $64,999</td>
<td>Small Purchase</td>
<td>Category Three</td>
</tr>
<tr>
<td>$150,000 - $194,999</td>
<td>Simplified Acquisition Threshold ($150,000)</td>
<td>Category Three</td>
</tr>
<tr>
<td>$195,000-$325,000</td>
<td>Above Simplified Acquisition threshold</td>
<td>Category Four</td>
</tr>
<tr>
<td>$325,000+</td>
<td>Above Simplified Acquisition Threshold</td>
<td>Category Five</td>
</tr>
</tbody>
</table>

Ordinarily, these two sets of laws would have to be compared to determine which was more restrictive, and the more restrictive law would have to be followed. However, within the State of Florida, the requirement for requesting competitive solicitations for commodities or contractual services from three or more sources is waived, as authorized by Section 1010.04(4)(A), F.S. for “the purchase by district school boards of professional services...and educational services and any type of copyrighted materials.” Therefore, only Federal requirements must be followed for such purchases.

**Micro-purchases:** For purchases $3,000 and under, personnel will use their judgement to determine when a purchase price is reasonable. No bids are required. The following documentation must be kept on all procurements:

- Rationale for the method of procurement;
- Selection of contract type (not applicable);
- Contractor selection or rejection (not applicable); and
- The basis for the contract price.
Small Purchases: For purchases between $3,001 and $149,999, Federal guidelines expedite the purchase of items costing less than the simplified acquisition threshold. Personnel will obtain 3 bids. Personnel will select the bid that is best for the district (which is not necessarily the lowest bid). The following documentation must be kept on all procurements:

- Rationale for the method of procurement;
- Selection of contract type (not applicable);
- Contractor selection or rejection (not applicable); and
- The basis for the contract price.

To make a small purchase, an employee must complete a purchase order. The purchase order must contain the following information:

- Date requested;
- Vendor Number (if new vendor, Finance Department is to assign a number);
- Fund;
- Function;
- Object Code;
- Cost Center;
- Project Code;
- Purchase order contact information must be complete;
- Descriptions, quantities, unit prices and total prices must be complete and accurate; and
- Support documentation (i.e. quotes, bids documents, scope of work, etc.) must be attached to purchase order.

The purchase order must be signed by the employee who originated the purchase order, the administrator over the Federal dollars and the Superintendent. The CFO must initial the purchase order acknowledging that the funds are available.

Once signatures are obtained, the Finance Department will issue a purchase order number. It is the originator’s responsibility to keep a copy of their purchase order in case future questions arise. The original will be housed in the Finance Department.

Purchases above the Simplified Acquisition Threshold: Purchases above $150,000 require more extensive handling. There are three types of purchases at this level: sealed bids, competitive proposals, and non-competitive (sole source) proposals.

Sealed Bids: Appropriate when a complete, adequate and realistic specification or description of a good or service is available; two or more responsible bidders are willing and able to compete effectively for the business; and selection can be made principally based on price. In practice, this is most useful for “things” i.e. books, software, etc. rather than for services.
Section 287.057, Florida Statutes, and Department of Management Services (DMS) Rule 60A-1, Florida Administrative Code, refers to this practice as an Invitation to Bid (ITB) – Used when the agency knows exactly what it wants. Price is the determining factor in the award.

Example: The agency wants three red wooden widgets measuring 10” x 10”.

Sealed bid/Invitation to Bid processes must:
- Provide sufficient time to submit bids;
- Include all specifications so bidder can properly respond;
- Be publicly advertised; and
- Be publicly opened at a time and place announced in the invitation for bids.

Award is made to the lowest responsive and qualified bidder. Any and all bids may be rejected if there is a sound, documented reason (see School Board Policy 6.101).

Sealed bid purchases will be handled by the Office of the Superintendent or the Office of Finance. A minimum of 6-8 weeks (included School Board processes of requesting permission to bid, bidding process, and then Board action on winning bid), is necessary to procure through this method. The program office will be responsible for providing the specifications for the procurement.

Sealed bid opportunities will be publicized by advertisement in the local bi-weekly newspaper, and District website. Advertisements will run once, with the opportunity for re-advertising if no qualified bids are received.

Responsive proposals will be evaluated by public bid opening. Bids will be opened by qualified staff from the Office of Finance or the Office of the Superintendent. The School Board or its designee is authorized to initiate a contract with the sealed bidder. Successful bids will be sent to the School Board for their approval.

**Competitive Proposals:** Appropriate for more ambiguous situations than sealed bids, such as services. Here, the contract is awarded to the responsible person/organization whose proposal is most advantageous to the program, considering price and other factors.

Section 287.057, Florida Statutes, and Department of Management Services (DMS) Rule 60A-1, Florida Administrative Code, refers to this practice as either:

1. **Request for Proposal (RFP):** Used when the agency has a general idea of what it wants. Services and price are evaluated.
   - Example: The agency only knows it wants widgets, but is not sure how many, what color, what material or size will best suit their needs.
2. **Invitation to Negotiate (ITN):** Used when the agency knows the end result, but is not sure how to get there or, there are many ways to get to the end result, or the qualifications of the provider and quality is more important than price. Works best when highly technical and/or complex services are being acquired. The price is negotiated.

   Example: The agency wants a widget inventory management system. The agency does not have the expertise to design and develop the system.

Both of these methods require:
- Opportunity must be publicized;
- All evaluation factors and their relative importance must be identified;
- Proposals must be solicited from an adequate number of sources;
- There must be a method for evaluating proposals and selecting the winner; and
- Contracts must be awarded to the responsible bidder whose proposal is most advantageous to the program, considering price and other factors.

**BEFORE** either an RFP or an ITN may be published, the program office must perform a cost or price analysis. This is an independent estimate of the likely cost. According to the Department of Financial Services, Office of Accounting & Auditing, a cost analysis means locating an estimate of each cost element that will make up the proposed price to determine whether a cost is allowable, reasonable, and necessary.

A cost/price analysis will be performed by the program director, recorded in print form and maintained in the program files.

The RFP and ITN will be handled by the department that seeks to expend the Federal dollars unless directed otherwise. The minimum time to process such requests will vary. The appropriate department will be required to provide specifications for the procurement and for evaluation of responses.

RFP and ITN opportunities will be publicized by notice in the local bi-weekly newspaper with the opportunity to re-advertise is no qualified responses are received.

Responsive proposals will be evaluated by qualified personnel. The School Board or their designee is qualified to enter into a contract with the qualified bidder.

**Non-Competitive Proposals:** The Uniform Grant Guidance limits the use of sole source/no competition contracts. The following conditions are **NOT** sufficient to use a sole source:
- Organization/individual is the only seller of a specific brand-name product. UGG now requires the use of "an equivalent" product when a brand name is specified,
and the performance or product must be described in sufficient detail that alternate products could be selected.

- Organization/individual is local to the District, area, or region. UGG does not allow for geographic preference in the use of Federal funds which is considered in non-federal purchases per SB Policy 6.101.

Sole source procurement is allowed under the following, extremely limited conditions:

- The item is only available from a single source;
- There is a public emergency that will not permit delay;
- The Florida Department of Education expressly authorizes noncompetitive proposals; or
- After soliciting a number of sources, competition is determined to be inadequate.

**BEFORE** sole source procurements may be started, the program office must perform a cost or price analysis. This is an independent estimate of the likely cost. According to the Department of Financial Services, Office of Accounting & Auditing, a cost analysis means locating an estimate of each cost element that will make up the proposed price to determine whether a cost is allowable, reasonable, and necessary.

Cost/Price analysis will be recorded in writing and maintained in the program files.

No contract may be awarded to individuals/organizations that have been suspended or disbarred. For contracts or other agreements with individuals/organizations over $25,000, Districts must do one (1) of the following:

1. Check the SAM system (www.SAM.gov);
2. Collect a certification from the individual/organization; or
3. Add a clause or condition to the covered transaction with that individual.

**All agreements** must contain the following, in writing or by reference (from State of Florida Contract and Grant User Guide):

- All terms and conditions necessary to govern the relationship between the agency and the provider. These terms and conditions provide the legal basis for enforcing the agreement;
- A specific and clearly defined scope of work that identifies all tasks the provider is to perform and should include specific instructions on how these tasks are to be accomplished if necessary;
- Specific deliverables (quantifiable, measurable, and directly related to the scope of work). Each task identified in the scope of work should be tied to a deliverable. Remember, deliverables are the events that trigger payment;
- Specific language that makes all records available for inspection;
- Specific remedies for noncompliance/nonperformance of required services;
- Remedies should be identified for each area of noncompliance/nonperformance;
• Specific steps for pro-rating invoice amounts if minimum performance standards are not met. Remember, cost reimbursement and fixed price agreements should include minimum performance standards that ensure an adequate level of services are provided;
• Sub-contracting/sub-granting terms, if applicable;
• The provider should be required to use a competitive procurement method or provide a detailed cost analysis for services obtained from subs;
• If the state agency's agreement is a cost reimbursement agreement, any sub-contract should also be a cost reimbursement agreement;
• The timing, nature, and substance of all reports the provider is required to prepare, Note: Reports are a means of conveying information regarding the actual service delivered and are usually not a deliverable or the event that triggers payment;
• A provision for the disposition of property purchased with Federal funds. If the agreement is for contractual services and the property has a useful life greater than one year and costs $1,000 or more, it should be returned to the Federal program upon agreement termination (SB Policy 6.518); and
• Payment terms (e.g., frequency of payments, method of payment and required documentation).

ADDITIONALLY, agreements with sub-recipients should require:
• Sub-recipients to maintain both cost and programmatic records for at least five years and allow the agency access to the records;
• Sub-recipients to have an adequate cost accounting system or require the provider to maintain a separate bank account. Each state and federal financial assistance funding source should be tracked separately by funding source and agreement;
• The submission of a financial status report (summary of activity and costs) submitted prior to the final payment;
• Disposition of non-expendable property acquired with state or federal financial assistance in accordance with applicable rules and regulations;
• The return of all unused funds for agreements with sub-recipients unless specifically authorized by federal awarding requirements or the State to retain these funds for the direct provision of program services in the next contract/agreement period;
• All costs are reasonable, allowable, allocable and documented, and require repayment for all disallowed costs;
• Agreements with recipients must contain the standard audit language regarding federal and state financial assistance that is located on Florida Single Audit Act website, https://apps.fldfs.com/fsaa. This language is necessary to clearly notify the Provider that they are a recipient/sub-recipient of state and/or federal financial assistance and are subject to the compliance requirements of state and/or federal award; and
• The provider to monitor the sub and clearly state the state agency’s expectations for the provider’s monitoring process.
3. **Oversight of Contract Deliverables:**
The program director is responsible for oversight of all contract deliverables unless specifically delegated in writing to another qualified District employee.

Proper documentation must be collected and maintained to show that all deliverables have been performed. If areas of non-compliance are identified, prompt action must be taken to ensure that performance is made in accordance with the contract.

All documentation in the procurement of goods/services using Federal funds is to be retained according to Florida records retention laws GS1-SL.
Section 3
Use, Management, and Disposal of Federally Funded Equipment and Property

Overview. The District is responsible for the proper use, management, and disposal of items purchased with Federal funds. More stringent requirements apply to purchases considered “equipment” than to purchases considered “supplies” because their cost is below the “equipment” threshold. However, Jefferson County School District hereby recognizes its responsibility to safeguard all assets against loss from unauthorized use or disposition.

Equipment. According to 2 CFR 200: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Grant Guidance) which affects all nonfederal agencies that receive grants, equipment is tangible personal property (including information technology systems) having (1) a useful life of more than one year and; (2) a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes $750, or $1,000. (55.200.33) In other words, equipment is anything that costs more than the lower of these two thresholds.

Acquisition costs. Acquisition cost includes the cost of the asset and the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation will be included in the acquisition cost in accordance with the district’s regular accounting practices.
**Prior approval.** The cost of equipment is allowable as a direct charge only when approved in advance by the awarding agency (Florida Department of Education, through its grants review process). Costs for improvements to equipment that materially increase its value or useful life are likewise allowable as a direct cost, but must receive prior approval from the awarding agency. The cost must be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the awarding agency. In addition, Federal awarding agencies are authorized to waive or delegate the prior approval requirement. Although equipment is unallowable as an indirect cost, depreciation and use allowance may be allowable. When replacing equipment purchased with Federal funds, the district may use the old equipment as a trade-in or sell it and use the proceeds to offset the cost of the replacement property.

**Information technology systems.** At 200.58, *information technology systems* means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.

**Supplies, including Computing Devices.** At 200.94, *Supplies* means all tangible personal property other than those described in Equipment (above). A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or $1,000, whichever is lower, regardless of the length of its useful life.

**Personal property.** At 200.78, *Personal property* means property other than real property (land). It may be tangible, having physical existence, or intangible.

**Property Thresholds.** In order to safeguard all assets against loss from unauthorized use or disposition, the following property thresholds have been established:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Original Acquisition Cost</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment (tagged)</td>
<td>Above $750</td>
<td>File servers, training equipment, vehicles</td>
</tr>
<tr>
<td>Property – high risk (tagged)</td>
<td>N/A</td>
<td>Cameras, camcorders, desktop computers, iPads laptops, printers, projectors, document cameras, interactive whiteboards</td>
</tr>
<tr>
<td>Supplies – all other</td>
<td>Below $750</td>
<td>Supplies and other property below district capitalization threshold.</td>
</tr>
</tbody>
</table>
Equipment

Property Records

1. Property records shall be maintained of all equipment purchased with Federal funds that meets or exceeds the acquisition threshold of $750. Property records will be maintained through the Finance Department, and will be stored electronically.

2. Property records shall include the following minimum information:

A. A description of the property  
B. A serial number or other identification number  
C. The source of funding for the property (including the FAIN)  
D. The identification of who holds title  
E. The acquisition date  
F. The acquisition cost of the property. At §200.2, Acquisition cost means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP).  
G. Percentage of Federal participation in the project cost for the Federal award under which the property was acquired. At §200.41, Federal interest means, for purposes of §200.329 Reporting on real property or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a Federal award, the dollar amount that is the product of the:
   (a) Federal share of total project costs; and  
   (b) Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.  
H. The location  
I. Use and condition of the property  
J. Any ultimate disposition data, including the date of disposal and sale price of the property.

To facilitate decisionmaking, property records shall also include a schedule for depreciation.
3. Physical inventory of the property shall be taken, and the results reconciled with the property records, at least annually. In Jefferson County School District such inventory and reconciliation are the responsibility of the property custodian and verified through a random sample review by the fiscal specialist and will take place in the spring.

4. If at any time loss, damage, or theft of the property is identified, whether through physical inventory or report, information is to be recorded on the inventory list and submitted to the fiscal specialist for adjustment. The District will investigate as follows:

   a. For loss (not due to theft), the District will investigate the circumstances that led to the loss, and will require repayment for the depreciated value of the item. The property record will include the loss.
   b. For theft, the District will investigate the circumstances that led to the loss, will file an appropriate police report and will include the loss in the inventory record.
   c. For damage, the District will investigate the circumstances that led to the damage, and will require payment for the loss in value of the property. The property record will include the adjustment for the damage.

 **Loss, Theft, or Damage is to be reported to the District Office within 24 hours.**

5. Regular maintenance will be performed to keep equipment in good condition. Repairs and maintenance will be handled by the applicable property custodian.

**Equipment Use**

Equipment purchased with Federal funds is to be used in the program or project, for the purpose and student groups for which it was acquired, for as long as needed. This use takes precedence over any other need for equipment or property.

However, if there is a need for equipment to be used for other projects or programs, and that need will not interfere with the work on the projects or programs for which it was acquired, equipment will be made available for use on other projects or programs currently or previously supported by the Federal government.

   a. First preference is to be given to other programs or projects supported by the Federal agency that financed the equipment. Second preference is to be given to programs or projects under Federal awards from other Federal agencies.
   b. Notwithstanding (a, b, or c), if there is a need for equipment to be used for other projects or programs, and that need will not interfere with the work on the projects or programs for which it was acquired, equipment will be made available for use on other projects or programs that are not, and
were not formerly, Federally funded. If such use is for a purpose outside of District-operated programs, the Superintendent will determine if a user fee is appropriate. Such user fees, should they be imposed, will represent current market rates for such equipment use for as long as the Federal government retains an interest in the equipment.

c. Arrangements for use and supervision shall be determined according to School Board Policy 6.518, Use of Equipment Purchased with Federal Funds.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the original Federal funding agency, in the following order of priority:

   a. Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
   b. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.

**Equipment Disposition**

When equipment is no longer needed or used by the District, and the equipment is worth less than $5,000, the District may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the costs of the replacement property. Procedures will ensure the highest possible return. Should the equipment be unsalable, disposal will adhere to equipment disposal procedures used by the District for all equipment. If property to be disposed of is worth more than $5,000, the District must pay the federal share.

If equipment is sold, the District may deduct and retain $500, or 10 percent of the proceeds (whichever is less) for selling and handling of this transaction.

**Property – High Risk**

Due to the decreasing costs of certain technology devices and other property, many items purchased now fall under the threshold to be considered “equipment.” It is the District’s responsibility to ensure that these items – sometimes called “small and attractive” – are safeguarded.

“Small and attractive” assets are defined as easily moveable, desirable items. Those items are either concealable or portable.
Concealable items are defined as small enough to fit into one’s pocket, bag, briefcase or back pack. (examples: communication equipment, scientific calculators, camcorders, cameras, Blu-Ray players, software packages, shop tools, musical instruments, microscopes, scales, balances, etc.)

Portable items are defined as medium sized assets that can be easily carried. (examples: computer monitors, printers, modems, cpu’s, televisions, projectors, etc.)

Operational risks include risks associated with data security on mobile or portable computing devices that store or have access to student or staff data.

Jefferson County School District has determined the following asset groups to be “small and attractive” assets likely to be purchased with Federal funds:

- Communication, recording, reproducing & detection equipment
- Laboratory instruments & equipment
- Photographic and projection equipment
- Computer equipment, accessories, peripherals & software
- Musical instruments, screens, video cameras

Property, such as machinery and other equipment, shall be inventoried if it meets either of the following criteria:

1. The value of the item is $750 or greater; or
2. The item is “small and attractive.”

District personal property which is inventoried in accordance with the above guidelines will be identified with a tag or engraving that provides appropriate district and property identification.
Section 4
Federal Time and Attendance Procedures
PERSONNEL ACTIVITY REPORTING SYSTEM

The School District of Jefferson County (SDJC) implemented the Personnel Activity Reporting System that is explained in this Handbook. The ultimate objective of the Personnel Activity Reporting System is to ensure that an employee's actual time and effort spent on various grant objective reflects the breakdown of time and effort used to support that employee's salary. The purpose of this system is to account for and allocate the cost of SDJC employee salaries and related expenses among State and Federal programs. As a cost accounting system, Personnel Activity Reporting allows the SDJC to determine, in a uniform and documented manner, the cost of staff effort put forth on the many programs administered. The system provides a reliable method for supervisors to oversee employees' time and effort to ensure that SDJC has complied with the requirements of State and Federal programs.

The system is relatively simple to implement. It will not be effective and reliable, however, without employees' full commitment to the requirements of this system.

The SDJC Personnel Activity Reporting system:

- Establishes advance allocations of employees' time and effort on individual grant objectives used to support the employees' salaries
- Requires employees to report the actual time and effort spent on various projects on a percentage basis for comparison with advance salary allocations
- Reconciles differences between advance allocations of salary/related costs and employee reports of actual time and effort dedicated to various objectives
- Produces documents which summarizes both actual employee time distribution and employee funding on an annual basis.
A. PARTICIPATING EMPLOYEES

The Personnel Activity Reporting System will be utilized by all participating employees within the School District of Jefferson County whose salaries are either funded totally or in part from federal funds or included with in a federal cost-sharing (or "matching") obligations. Substitutes, consultants, and employees paid on a workshop payroll are exempted from this procedure.

B. DESIGNATED REPORTING MONTHS

After the initial year (July 1, 1997 and beyond), if the average level of difference between the actual time records and the initially estimated time is 10% or less, Personnel Activity Report forms will be completed in November and March only. For example, if John Smith's position description predicts that he will spend 50% on Head Start activities and 50% on IDEA (Part B) activities, yet Mr. Smith's Personnel Activity Report forms reflect that he spent an average of 58% of his time on Head Start and 42% on IDEA (Part B), then the records reflect less than a 10% deviation from the original estimates of 50% and 50%. If the average of all employees reflects a difference of less than 10%, Personnel Activity Report forms need only be completed in November and March of the following year.

However, if the deviations between initial time estimates and actual time reported vary by more than 10% on average for the full year, the following year will maintain or return to a three-month reporting system. Using the example set out above, if Mr. Smith's Personnel Activity Report forms reflect that he spent an average of 65% on Head Start I and 35% on IDEA (Part B), then the records differ by greater than 10% from the original estimate of 50% and 50%. If the average of all employees' records reflect a difference of greater than 10%, Personnel Activity Report forms must be completed in October, February, and May of the following year.

If a participating employee is paid 100% on a grant, a printout will be forwarded to their supervisor biannually for approval. These records should be maintained by the Supervisor for five years.

C. PERSONNEL ACTIVITY REPORT FORM

The Personnel Activity Report form is the mechanism by which employees will document the actual time the employee spent on individual grant program objectives. A sample of the PAR form is provided. This form will be executed by participating employees in the SDJC during the designated reporting months.
The form distributed to each employee will include the employee's name, Employee ID number, designated reporting month, and the specific days of the week of that month. A paragraph entitled "ALLOCATED EFFORT" provides important information to the employee executing the form. This statement briefly describes the advance breakdown of the employee's time and effort among various program objectives. In executing the form, the employee reviews this ALLOCATED EFFORT statement to determine if the actual time worked was consistent with the anticipated breakdown.

The PAR contains a column entitled "Time Normal Working Day." In this column, the employee is responsible for providing accurate information on the hours worked each day. If the employee worked a standard day, then the employee "must simply put an "X" in the appropriate TIME box. However, if the employee did not work a standard day, the employee must indicate the specific starting and ending time of his or her work day. For example, if an 8 hour employee worked only 7 1/2 hours from 9:00 a.m. to 4:30 p.m. on a specific day, then those specific times should be marked in the corresponding box in the TIME column. If an employee worked on a Saturday or Sunday, then those hours should be indicated. Otherwise, no entry will be placed in the TIME column on weekend days.

The PAR also contains a column entitled "PERCENT ALLOCATION." On a daily basis, each employee must indicate in this column the actual division of time and effort spent on individual program objectives. If the actual time and effort on a single day is the same as the anticipated time and effort (as listed in the "ALLOCATED EFFORT" section of the form), the employee must simply put an "X" in the column marked "PERCENT ALLOCATION." However, if the actual time and effort on a single day differs from the advance time and effort (as listed in the "ALLOCATED EFFORT" section of the form), the accurate percent distribution must be listed in the column marked "PERCENT ALLOCATION." For example, if the ALLOCATED EFFORT indicates the employee should work 60% on Head Start and 40% on IDEA (Part B), however, the employee actually spent 75% of his time on Head Start and 25% on IDEA (Part B), then the employee should mark "75% Head Start, 25% IDEA (Part B)" in the appropriate box in the PERCENT ALLOCATION column.

D. SPECIAL CONSIDERATIONS FOR CERTAIN EMPLOYEES IN EXECUTING FORMS

Certain employees of the SDJC have "blended" responsibilities that are not easily categorized as benefiting a specific federal grant award. For example, it would be burdensome to categorize the work conducted by supervisory employees who oversee many different grant objectives, employees working in divisions using a team approach, and clerical staff serving many individuals. Therefore, more inclusive "umbrella" cost objectives will apply to these employees.

1. SUPERVISORY EMPLOYEES—The "ALLOCATED EFFORT" section of supervisory employees' Personnel Activity Report forms will indicate the budgeted percentage of time
these employees will spend supervising staff. In completing the PERCENT ALLOCATION column, if a supervisor worked in a supervisory capacity for the percentage of time indicated in the ALLOCATED EFFORT section, then the supervisor will mark an "X" in the PERCENT ALLOCATION column. However, if the supervisor did not work in a supervisory capacity for the percentage of time indicated in the ALLOCATED EFFORT section, then the supervisor must indicate the actual percent breakdown of time spent on supervisory activities in the appropriate PERCENT ALLOCATION slot.

2. TEAM EMPLOYEES — Certain employees work on teams dedicated to vocational education-adult education or school improvement activities, as designated by the Superintendent. Where appropriate, the "Effort" section of these employees' Personnel Activity Report forms will indicate that these employees will spend 100% of his or her time on Team Approach activities. In completing the PERCENT ALLOCATION column, if a Team employee worked on Team Approach activities for 100% of that day, as indicated in the EFFORT section, then the employee will mark an "X" in the PERCENT ALLOCATION column. However, if the Team employee worked on a special project that was not considered a Team Approach activity, then the employee must indicate the percent of time spent on that special project and the percent of time spent on Team Approach activities in the appropriate PERCENT ALLOCATION slot.

3. CLERICAL EMPLOYEES — The "ALLOCATED EFFORT" section of clerical employees Personnel Activity Report forms will indicate the percentage of time employees will spend on clerical duties. In completing the PERCENT ALLOCATION column, if a clerical employee worked on clerical activities for the percent of time indicated in the ALLOCATED EFFORT section, then the employee will mark an "X" in the PERCENT ALLOCATION column. However, if the clerical employee worked on clerical activities for a different amount of time, then the employee must indicate the appropriate percent of time in the appropriate PERCENT ALLOCATION slot. The form shall be signed and transmitted to the Supervisor in the same manner as other employee Personnel Activity Report forms.

E. ROLE OF SUPERVISOR

The accuracy of the Personnel Activity Report system is heavily dependent upon the supervisor's oversight of this system. The system is premised on the goal that an employee's actual time and effort distribution, as reflected in the PERCENT ALLOCATION column, is consistent with the estimated time and effort division, as indicated in the ALLOCATED EFFORT section of the reporting form. This consistency ensures that individual State and Federal program objectives receive benefits equal to the level of funding.

To this end, it is the responsibility of the supervisor, after reviewing the weekly reports of employees, to pursue one of three courses of action: 1) redirect the efforts of the
employee to reflect the advance distribution of time and effort, as reflected in the "ALLOCATED EFFORT" section; 2) advise the Chief Financial Officer to alter that employee's budgeted allocation of time and effort to better reflect the employee's actual duties; or 3) alert the Chief Financial Officer to the discrepancy but provide justification for not altering that employee's funding source.

For example, if the ALLOCATED EFFORT the Personnel Activity Report form indicates that the employee will work 50% on Head Start activities and 50% on adult education activities, but the supervisor's weekly review of the Personnel Activity Report form discloses that the employee actually worked only 20% on Head Start activities with the remainder devoted to IDEA (Part B), it is the responsibility of the supervisor to redirect the employee's activities toward Head Start or immediately inform the Chief Financial Officer of this discrepancy. In contacting the Chief Financial Officer, the supervisor could recommend either altering the budgeted allocation to reflect 20% on Head Start and 80% on IDEA (Part B) or not altering the funding source, with an appropriate justification.

To ensure supervisors are aware of any discrepancies between an employee's anticipated and actual time and effort, supervisors are responsible for reviewing the Personnel Activity Report forms of their staff at the end of each work week of a reporting month. If reason exists to question the accuracy of the employee reporting, the supervisor should discuss the form with the employee and make any necessary adjustments. Once the reporting for the week is determined to be accurate, the supervisor must initial the form in the space marked "Supervisor Initials" to confirm that the supervisor has reviewed the form and confirmed its accuracy.

At the completion of the reporting month, the supervisor is responsible for collecting the forms, reviewing them to ensure accuracy, and confirming that the employee has signed and dated the form on the appropriate lines. After this review, the supervisor must sign the form at the bottom. The supervisor must maintain a copy for his or her own files, and provide Chief Financial Officer with a copy.

If a participating employee is paid 100% on a grant, a printout will be forwarded to their supervisor biannually for approval. These records should be maintained by the Supervisor for five years.

F. EMPLOYEE LEAVE, TRAVEL, AND HOLIDAYS

If an employee is on vacation or leave during a portion of a month when Personnel Activity Reports are kept, the employee shall enter "O" in the TIME column for the days absent and mark an "N/A" in the PERCENT ALLOCATION column for those days. Similarly, if any day during the month is a holiday for all SDJC employees, "O" shall be entered in the
TIME column of the form and in the PERCET ALLOCATION column. If an employee works on a holiday, then the form shall be completed for that day as if it were not a holiday. For example, Monday, September 2, is Labor Day (a holiday for all SDJC employees), therefore employees would mark "O" in the TIME column and in the PERCENT ALLOCATION column. However, if an employee chose to work from 9:00 a.m. to noon on Labor Day, then those hours would be written in the TIME column and the appropriate percent or "X" in the PERCENT ALLOCATION column.

Employees traveling in the course of his or her work for SDJC during a reporting month shall complete the Personnel Activity Reporting form as if this work was performed in the office.

The form may be preliminary filed without the employee signature if the signature is impossible to obtain due to the employee leave or travel. Once the employee returns to work, the form shall be signed by the employee and refilled with the Supervisor.

If, on a given day of a reporting month, an employee is not working for a standard day, the employee must indicate the specific starting and ending times in the TIME column.

Importantly, when calculating the PERCENT ALLOCATION column, the employee shall view the total hours worked on that day as 100% of his or her working time. For example, if an employee worked from 8:30 a.m. to 12:30 p.m. and spent two hours on Head Start and two hours on IDEA (Part B), then the employee would mark the DATE column as "8:30 a.m. to 12:30 p.m." If that employee's ALLOCATED EFFORT reflected 50% on Head Start and 50% on IDEA (Part B), then the employee would mark "X" in the PERCENT ALLOCATION column, however, if the ALLOCATED EFFORT did not reflect the 50/50 breakdown, then these actual percentages would be entered in the appropriate PERCENTAGE ALLOCATION slot.

G. AUDITING OF RECORDS

There may be periodic site monitoring of the Personnel Activity Reporting System by the Chief Financial Officer. These records are also subject to audit by the Office of the Auditor General.
The memo below communicates procedures to principals and other personnel regarding the Personnel Activity System. It can be used as another tool to ensure compliance with federal cost allocation requirements:

SCHOOL DISTRICT OF JEFFERSON COUNTY, FLORIDA

PERSONNEL ACTIVITY REPORTING SYSTEM

IMPLEMENTATION MEMORANDUM

TO: Master List Personnel

FROM:

DATE:

The School District of Jefferson County Personnel Activity Reporting Handbook sets forth the basic requirements for employees and supervisors charged with operating under SDJC's Personnel Activity Reporting system. This memorandum, in conjunction with the Handbook, provides more specific direction to individuals in the School District of Jefferson County, to ensure that the Personnel Activity Reporting system is fully implemented in accordance with federal guidelines. This memorandum is provided to all employees to ensure their complete understanding of the system.

The specific issues addressed herein include: 1) required personnel documentation, including participating employees, position descriptions, and Personnel Activity Report forms; 2) summary of position funding; 3) reconciliation process; 4) record keeping requirements; 5) special allocations for certain employees; and 6) allocation for employee leave, travel, and holiday.

1. REQUIRED PERSONNEL DOCUMENTATION

A. PARTICIPATING EMPLOYEES—The Personnel Activity Reporting System will be utilized by all employees within the School District of Jefferson County (SDJC) whose salaries are either funded, in full or in part, from federal funds or included within a federal cost-sharing (or matching) obligation. Any questions concerning the participation of an individual position within the Personnel Activity Reporting system shall be directed to the Supervisor to whom the employee reports. Substitutes, consultants, and employees paid on a workshop are exempted from this procedure. If a participating employee is paid 100% on a grant, a printout will be forwarded to their supervisor biannually for approval. These records should be maintained by the supervisor for five years.
B. POSITION DESCRIPTIONS - The implementation of the Personnel Activity Reporting system will require the position descriptions of participating employees be modified in accordance with the system. Current position descriptions list many responsibilities and break each responsibility down by percentage in divisions as small as 3%. The new position descriptions will more broadly base allocations of time and effort on grant objectives, rather than on the specific duties of the employee. Revised position descriptions will not specify a percentage breakdown of time associated with each cost objective, but will reference the percentages included in the Personnel Activity Report ALLOCATED EFFORT statement. In addition to the cost objectives associated with a specific grant, the position descriptions will utilize a number of aggregated cost objectives. Specifically, the label "supervisory activities" will be used to describe the appropriate duties of supervisors; "team activities" will encompass the various responsibilities of members of teams for vocational and adult education and school improvement; "clerical activities" will describe appropriate secretarial tasks; "consolidated administrative activities" will encompass activities to administer the multiple federal programs.

C. PERSONNEL ACTIVITY REPORT FORMS - Personnel Activity Report forms must be created for each participating employee. The supervisor will retain the original, and the Chief Financial Officer will retain a copy.

The Personnel Activity Report forms work in conjunction with an employee's position description. The section of the form entitled "ALLOCATED EFFORT" will briefly describe the employee's allocation of time and effort in specific percentages. This statement will be incorporated into the position descriptions by reference. Report forms must be customized to include the employee's name, social security number, and ALLOCATED EFFORT statement.

2. SUMMARY OF POSITION FUNDING

The Summary of Position Funding will be an after-the-fact analysis of the fund source for each employee position salary and related costs. The report will show the precise amount of dollars paid to each employee as salary and benefits, and will indicate whether that funding was generated from State general revenue or a specific category of Federal funding. This report must be generated following each reporting month—three times during the implementation year, and two times each successive year, assuming average deviations are 10% or less.

3. RECONCILIATION PROCESS

A. IN GENERAL - SDJC's personnel activity reporting system provides for the reconciliation between the personnel activity report form as completed by the employee and the summary of position funding. Thus, personnel activity reporting allows for a comparison between actual employee effort and employee funding. Employee funding as reflected on the position funding report must be consistent with the percentage breakdown
of the employee's actual time and effort. If the funding and actual effort is not consistent, then either the employee's activities must be redirected or the position funding schedule must be adjusted.

B. REPORT-BASED ADJUSTMENTS- Participating employees will complete personnel activity report forms for three month-long periods, October, February and May. Following the first year of implementation, these reports shall only be submitted for the months of October and February, provided that the average of the end of the year deviations are 10% or less. If average deviations exceed 10%, personnel activity report forms must be completed for three months (October, February and May) of the following year.

At the end of each work week, the supervisor is required to review each employee's time record. If the supervisor notices that the average percent allocation deviates from the allocated effort statement by greater than 10%, the supervisor must either redirect the effort of the employee or bring the deviation to the attention of the Chief Financial Officer to either adjust the funding source or justify not adjusting the funding source.

At the end of a designated reporting month, once personnel activity report forms are submitted to the Supervisor's Office, the Supervisor or designee must compare the employee's average monthly percent allocation, as reflected on the bottom of the personnel activity reporting form, with allocated effort. If allocated effort deviates from percent allocation by more than 10%, the administrators must again consider whether, during the next month following the reported month, to redirect the employee's efforts or alter the employee's advance allocation of time and effort.

C. RECONCILIATION TO FINANCIAL RECORDS- At the close of each reporting month year, the Supervisor's office makes a comparison between the total funding under each grant objective, as reported on the summary of position funding, and the total effort reported by participating employees under each grant objective on the personnel activity report forms. If the effort reported for any given grant objective is not sufficient to support the level of funding for that grant objective, then accounting adjustments must be made to ensure that grant objectives are properly charged. Thus, the reporting month reconciliation compares total funding reported with total effort reported for that year.

D. DETERMINATION OF FOLLOWING YEARS CYCLE- After the reconciliation is complete, a calculation must be made to determine the overall level of deviations and necessary adjustments. The overall level of deviations must be documented in order to determine whether or not the system required adjustments in excess of 10% overall. If average deviations are 10% or less for any given year, the following year will require the completion of personnel activity reports in the months of October and February only. If deviations exceed 10%, then personnel activity reports will be completed in October, February and May of the following year.
4. RECORD KEEPING REQUIREMENTS

Personnel activity report forms are to be maintained for a period of five years by the Supervisor and Chief Financial Officer.

5. SPECIAL ALLOCATIONS FOR CERTAIN EMPLOYEES

Certain employees of the SDJC have "blended" responsibilities that are not easily categorized as benefiting a specific federal grant award. For example, it would be burdensome to categorize the work conducted by supervisory employees who oversee many different grant objectives, employees working in divisions using a team approach, and clerical staff serving many individuals. Therefore, the time and effort of these employees will be recorded based on an aggregated cost objective, such as "supervisory activities," "clerical activities," "team activities," or "consolidated administrative activities."

Allocation of time and effort for these employees will be made on the following basis:

- **SUPERVISING EMPLOYEES** - The time spent by supervisory employees on purely supervision activities will be allocated based on the time allocations in the personnel activity reports of the supervised employees. For example, if a supervisor conducts only supervisory activities and oversees three employees, each of whom attribute 100% of their time and effort on their personnel activity reports to separate, single grant objectives, the supervisor's time and effort distribution will be attributed equally to each of the three grant objectives. The supervisors' personnel activity reports will indicate the time that the supervisors spent exclusively on supervision functions, and only this supervisory time may be allocated based on the time allocations of the supervised employees.

- **TEAM EMPLOYEES** - The time and effort of team employees will be determined based on the pro-rata contribution of each cost objective or grant toward the team activities.

- **CLERICAL EMPLOYEES** - Time and effort allocation for clerical employees who provide support for personnel working on many grant objectives will be allocated based on the percentage of reported time and effort for the employees for whom they work. The clerical employees personnel activity reports will indicate the time spent exclusively on clerical functions and only this time may be allocated based on the time allocations of the employees for whom they worked.

- **CONSOLIDATED ADMINISTRATIVE EMPLOYEES** - As part of the Improving America's Schools Act of 1994, state education agencies were permitted to consolidate funds made available for administration under specific "covered" programs: Title I, Part A - the Basic Grant; Title I, Part B. " Even Start; Title I, Part C - Migrant Education; Title I, Part D - Neglected & Delinquent; Title II (Eisenhower Professional Development); Title IV (Safe and Drug-Free Schools and Communities); Title VI innovative Educational Program Strategies); and Goals 2000.

If an employee works entirely on administrative functions under the "covered" programs, the percentage breakdown on the employee's position description should state "Administrative Consolidation - 100%,"
"without specifying individual programs. For the purposes of determining an employee's division of time and effort, administrative activities under the covered programs are considered to be a single cost objective.

6. EMPLOYEE LEAVE, TRAVEL AND HOLIDAYS

If an employee is on leave during a portion of a month when personnel activity reports are kept, the employee shall enter "0" in the time column for the days absent and mark "N/A" in the percent allocation column for those days. Furthermore, if any day during a reported month is a holiday for all SDJC employees, "0" shall be entered in the time column of the Report and "N/A" marked in the percent allocation column. If an employee worked on this holiday, then the hours and effort should be indicated as if a regular work day.

To properly allocate this time, if an employee marks a "0" on his or her report in the time column for less than two weeks during a reporting month, then the reported portion of his or her time will be used as the basis for that employee's time distribution for the full month. With regard to extended leave, if an employee marks a "0" on the report in the time column for more than two weeks of a reporting month, the most recently available reported month will be used as the basis for the employee's time and effort distribution. For example, if the employee is out during the month of February due to illness, then the Supervisor would look to October to determine the employee's distribution of time and effort. If the employee's responsibilities have changed significantly since the last reported month, the employee will complete a personnel activity report for the month following his or her return. For example, if an employee is out for the month of January only, and his duties have changed significantly since October, then the employee would fill out a PAR form for the month of March.
Section 5
Supplement, Not Supplant,
Maintenance of Effort,
Comparability

In accordance with program-specific authorizing laws and regulations implementing those laws, federal funds must generally be used to increase to the extent practical the level of nonfederal funds that would be available in the absence of federal funds, and in no case to replace these nonfederal funds.

Also based on program-specific requirements, district staff will monitor expenditures and staff allocations to ensure compliance with maintenance of effort and comparability requirements.
Section 6

Federal Program Cash Management

Financial Procedures in relation to Federal Grants

The Jefferson County School Board uses the FOCUS Financial Software to record its financial activities. It uses the Farmers and Merchant’s bank based in Monticello to hold all of its bank accounts.

Expenditure Schedules

Before any expenditures can be made, a purchase order has to be initiated setting out the items being purchased, the unit costs, the total cost, the coding strip the items are to be charged to and the grant project to be charged. This is then approved by the grants manager. It is subsequently passed to a fiscal specialist who rechecks the purchase order and also determines that the grant has approved funds available to make the purchase. It is then approved by the Chief Financial Officer and lastly by the Superintendent.

Accounts payable checks are cut every Thursday and payroll is run once a month and paid on the last work day of every month. As expenditures are incurred, General Fund deposits money into the Federal Bank Account at Farmers and Merchants to cover the costs of checks cut and the total cost of payroll.

Reimbursement of Federal Expenditures

At least twice a month an expenditure report is run for each of the District’s approved Federal Grant projects. The expenditures are matched to the grant amounts already drawn down in the FLAGS system.

Amounts due are recorded on a spreadsheet which shows total expenditures to date by project and an amount is entered into the Florida Grants System (FLAGS) to meet the shortfall in expenditures. The date of this entry is also recorded on the spreadsheet. The expenditure report is attached to the FLAGS drawdown notification.

Advance draws from FLAGS are made prior to the end of the month to cover forthcoming payroll costs from a payroll summary sheet printout which is attached to the FLAGS drawdown notification.

Year End Procedure

A cash advance and reporting of disbursements reconciliation (DOE 026) showing cash advances in transit and program expenditures also in transit is completed, thus reconciling FLAGS to the agency’s cash on hand. This is to be completed no later than November 1st of each year.
Completion of DOE 399

District staff run an expenditure report for each of the District’s approved Federal Grant projects prior to August 20, or other prescribed date that may be relevant on the grant notification. The grant expenditures are entered onto the 399 as are the approved grant budgets. Undisbursed balances are recorded as are current disbursements.

Completed forms are checked and signed by the Chief Financial Officer.

Personnel Activity Reporting System

The personnel activity reports are compiled by a fiscal specialist and recorded for all employees that are paid from federal funds. They are sent to either the principal of the school where the staff are employed or the grant manager under whose control the staff members work. The forms are signed by the individual employees and the school principal or grant manager after the period of notification and returned to finance specialist.

For those employees who are paid out of only one grant fund, these forms are completed and collected on a six (6) monthly basis. For those employees who are paid out of more than one grant fund or a grant fund and other fund, those forms are completed and collected on a monthly basis.

All the above procedures are subject to changes made in the Green Book administered by the Florida Department of Education.
Jefferson County school District
Contracted Services Agreement
For Professional Services

Consultant Information

_______________________________
Name of Person Providing Services

SSN or FEIN

Please select one of the following:

□
All agreements must contain the following, in writing or by reference (from State of Florida Contract and Grant User Guide):

- All terms and conditions necessary to govern the relationship between the agency and the provider. These terms and conditions provide the legal basis for enforcing the agreement;
- A specific and clearly defined scope of work that identifies all tasks the provider is to perform and should include specific instructions on how these tasks are to be accomplished if necessary;
- Specific deliverables (quantifiable, measurable, and directly related to the scope of work). Each task identified in the scope of work should be tied to a deliverable. Remember, deliverables are the events that trigger payment;
- Specific language that makes all records available for inspection;
- Specific remedies for noncompliance/nonperformance of required services;
- Remedies should be identified for each area of noncompliance/nonperformance;
- Specific steps for pro-rating invoice amounts if minimum performance standards are not met. Remember, cost reimbursement and fixed price agreements should include minimum performance standards that ensure an adequate level of services are provided;
- Sub-contracting/sub-granting terms, if applicable;
- The provider should be required to use a competitive procurement method or provide a detailed cost analysis for services obtained from subs;
- If the agreement is a cost reimbursement agreement, any sub-contract should also be a cost reimbursement agreement;
- The timing, nature, and substance of all reports the provider is required to prepare, Note: Reports are a means of conveying information regarding the actual service delivered and are usually not a deliverable or the event that triggers payment;
- A provision for the disposition of property purchased with Federal funds. If the agreement is for contractual services and the property has a useful life greater than one year and costs $1,000 or more, it should be returned to the Federal program upon agreement termination (SB Policy 6.518); and
- Payment terms (e.g., frequency of payments, method of payment and required documentation).
A purchase order shall be issued to encumber the funds and the contract shall be attached to the request for the purchase order to the Finance Department. The contract shall provide that any disputes arising between the parties to the contract shall be litigated in the State of Florida.

The grant administrator is to maintain proper oversight of the performance of the contractor. This oversight process must be properly documented to ensure that required services have been delivered. Notwithstanding the status of the contractor as a non-employee, the grant administrator may establish a sign-in sheet for a contractor at the applicable locations to document service provided to a student or staff. If an electronic system is used to monitor services performed, sufficient documentation must be reviewed and maintained from that system to verify that proper services were performed and proper oversight was made.

Review of invoices by the grant administrator shall consider the terms within the contract. A schedule of submitting invoices may be agreed upon as well.

A performance assessment shall be completed annually on each professional services contract. This assessment will be used to determine the need for continuation of the specific professional services and/or as a component in the selection process for future professional services.
Jefferson County School District
Desktop Procedures
Maintenance of Effort - IDEA

- **May/June** – The district will utilize actual data to identify ESE instructional staff and ESE FTEs for the following fiscal year. The district refers to the threshold from the previous year as a basis for establishing the tentative budget.
  
  - The Chief Financial Officer will gather the needed data from the IT system. The Chief Financial Officer will report any threshold shortfalls to the Director of Community Relations & ESE. The Director of Community Relations & ESE will make program adjustments needed to meet the threshold. These adjustments will be incorporated into the tentative budget by the Chief Financial Officer.

- **September** – The district will revisit the expense projections and compare to the previous year’s threshold in the final budget.
  
  - The Chief Financial Officer will report any threshold shortfalls to the Director of Community Relations & ESE. The Director of Community Relations & ESE will make program adjustments needed to meet the threshold. These adjustments will be incorporated into the final budget by the Chief Financial Officer.

- **October/November** – The district will monitor and adjust (if needed) the expense projections after Survey 2 FTE data is available.
  
  - The Chief Finance Officer will obtain the needed data on ESE FTE, staffing and ESE expenditure levels and compare to the previous year at the same point in time. If adjustments are needed that are outside of the capacity of the finance department, the Chief Financial Officer will meet with the Director of Community Relations & ESE to review the needed adjustments and to begin the required approval process to implement changes.

- **March/April** - The district will monitor and adjust (if needed) the expense projections after Survey 3 FTE data is available.
  
  - The Chief Finance Officer will obtain the needed data on ESE FTE, staffing and ESE expenditure levels and compare to the previous year at the same point in time. If adjustments are needed that are outside of the capacity of the finance department, the Chief Financial Officer will meet with the Director of Community Relations & ESE to review the needed adjustments and to begin the required approval process to implement changes.
• **June** – The district will finalize the maintenance of effort monitoring for the current school year.

*Implemented as of October 2016*