

FLORIDA VIRTUAL SCHOOL BOARD OF TRUSTEES

NOTICE OF ADVERTISEMENT AND PUBLIC HEARING REGARDING ANTICIPATED ADOPTION OF NEW OR REVISED BOARD POLICIES

PROPOSED POLICIES AND POLICY REVISIONS

Exh.	Dept./Subject	Short Title	NEOLA #
1.	Administration	Benefits	po1420
2.	Students	Nonimmigrant Students and Foreign Exchange Programs	po5114
3.	Students	Wireless Communication Devices	po5136
4.	Students	Use of Medications	po5330
5.	Students	Self-Administered Medication and Epinephrine Use	po5330.01
6.	Students	Care of Students with Chronic Health Conditions	po5335
7.	Students	Student Accidents	po5340
8.	Students	Emergency Medical Authorization	po5341
9.	Students	Drug Prevention	po5530
10.	Students	Seclusion and Restraint of Students with Disabilities	po5630.01
11.	Students	Student Fund-Raising	po5830
12.	Students	School Social Events	po5850
13.	Students	Student Attendance at School Events	po5855
14.	Finance	Uniform Records and Accounts	po6100
15.	Finance	Authorization to Use Facsimile Signatures	po6105
16.	Finance	Authorization to Accept and Distribute Electronic Records, to Use Electronic Signature, and Make Electronic Fund Transfers	po6107
17.	Finance	Student Fees, Fines, and Charges	po6152
18.	Finance	Waiver of School Fees	po6152.01
19.	Finance	Fiscal Planning	po6210
20.	Finance	Budget Preparation	po6220
21.	Finance	FLVS Budget	po6223
22.	Finance	Use of Discretionary Lottery Funds	po6234
23.	Finance	Fund Balance	po6235
24.	Finance	Procurement Cards	po6424
25.	Finance	Payment of Invoices	po6470
26.	Finance	Expenditures	po6480
27.	Finance	Legal Services for Employees and Officers	po6490
28.	Finance	Travel and Per Diem	po6550
29.	Finance	Crowdfunding	po6605

30.	Finance	Trust and Agency Fund	po6670
31.	Finance	Funding for Promotion, Public Relations, and Hospitality	po6685
32.	Students	Homeless Students	po5111.01
33.	Operations	Bonding	po8740

PROPOSED REPEALS AND “STRIKE-THROUGHS”

Exh.	Dept./Subject	Short Title	FLVS #
34.	Finance	Benefits Beyond the Paycheck	B001
35.	Finance	Annual Budget	F001
36.	Finance	Budget Amendments	F002
37.	Finance	Banking Services	F003
38.	Finance	Financial Reports and Statements	F007
39.	Finance	Promotional Activities and Community Relations	F012
40.	Finance	Revenue and Fees	F016
41.	Finance	Travel/Entertainment Expenses	TR001

Notice of Approval to Advertise: The Florida Virtual School Board of Trustees (“Board”) has authorized and directed this Notice of Advertisement and Public Hearing regarding its anticipated consideration and adoption of new or revised Board Policies.

Purpose & Effect: It is the intention of the Board that the above-referenced new and revised policies simplify, update, streamline and ensure alignment of FLVS operations and Board Policies and Bylaws with applicable state and federal laws, rules, and regulations.

Access to Text of the New or Revised Policy(ies): Individuals seeking access to the hardcopy/printed version of the new or revised policy(ies) herein referenced may contact Mr. Bruce Moore, FLVS Board Clerk, at 5422 Carrier Drive, Suite 201, Orlando, Florida 32819. The Board Clerk may be reached by telephone at (407) 735-1191 or by email to bmoore@flvs.net. Individuals seeking access to the electronic version of the new or revised policy(ies) may do so via the internet by visiting the Florida Virtual School website at www.flvs.net (navigate to Board of Trustees – “Notice of Rulemaking” tabs/pages). Please be advised that the President and Chief Executive Officer (“CEO”) of the Florida Virtual School is authorized to correct technical, grammatical, and spelling errors, and to rearrange and renumber sections, paragraphs, designations, and cross-references in any new, revised, and existing Board Policy and Bylaw which—following consultation with the FLVS Office of General Counsel—the CEO deems reasonable and prudent to achieve and advance the purpose and effect of such policies and bylaws.

Rule Making Authority: The Board is authorized to adopt, amend, and delete Board Policies pursuant to section 1002.37 and applicable provisions of Chapter

120 of the Florida Statutes.

Laws Implemented: Section 1002.37 of the Florida Statutes and all such applicable laws expressed and/or referenced by the new or revised policy(ies) herein identified.

Person(s) Proposing/Initiating New or Revised Policy(ies): The new or revised policy(ies) herein identified were originated by and through the FLVS CEO in consultation with the FLVS Office of General Counsel and FLVS personnel with subject matter expertise pertinent to the new or revised policy.

Public Hearing: The Board intends to consider, adopt, or otherwise take formal/final action on the above-referenced new and revised policy(ies) following a public hearing on such matter(s). **The public hearing will be held during the course of a regular quarterly meeting of the Board of Trustees on Tuesday, September 27, 2022, which is scheduled to begin at 9:00 a.m. (EST).** The meeting will not be held in person. Rather, it will be held by video conference. Any person who wishes to present or register public comments during the public hearing should contact Mr. Bruce Moore, Board Clerk, 5422 Carrier Drive, Suite 201, Orlando, Florida, 32819, no later than 48 hours prior to the start of the Board meeting. The Board Clerk may be reached by telephone at (407) 735-1191 or by email to bmoore@flvs.net.

Any person requiring special accommodations to attend or participate in any meeting of the Board of Trustees should contact Mr. Bruce Moore, Board Clerk, at 5422 Carrier Drive, Suite 201, Orlando, Florida 32819, no later than 48 hours prior to the start of the Board meeting. The Board Clerk may be reached by telephone at (407) 735-1191 or by email to bmoore@flvs.net. Persons who are hearing or speech impaired are also urged to contact the Florida Relay Service at 1-800-955-8771 (TDD) or at 1-800-955-8770 (Voice).

If a person decides to appeal any decision made by the Board with respect to any matter considered at the meeting, he or she will need a record of the meeting/proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based.

EXHIBIT 1



FLORIDA VIRTUAL
SCHOOL

Book Clean
Section 1000 Administration
Title BENEFITS
Code po1420
Status From Neola

1420 - **BENEFITS**

FLVS provides an employer-sponsored group health and benefits plan to all full-time employees who are eligible for benefits. The FLVS Board of Trustees (Board) authorizes the establishment of the FLVS Insurance Committee for review and recommendations for FLVS benefits. The President and Chief Executive Officer (CEO) shall ensure that the membership of the Insurance Committee is representative of the organization. Employees are eligible effective the first of the month following thirty (30) days of full-time continuous employment. The following sets forth available benefits (whether employer or employee paid); however, any and all benefits provided to FLVS employees and/or costs thereof are subject to modification, change, or deletion at any time as determined by the CEO or authorized designee.

A. Life Insurance

FLVS shall offer eligible employees life insurance in an amount equal to the lesser of (a) the amount of their annual salary, rounded up to the nearest \$1,000, or (b) \$40,000. Additional life insurance and limited dependent coverage are options provided to eligible employees at group rates.

B. Medical Insurance

FLVS shall offer eligible employees medical insurance. All eligible employees who are enrolled, or who become enrolled, in an FLVS-sponsored medical insurance plan are required to acknowledge their tobacco use status, and may be charged a surcharge (where permissible pursuant to State law). Those employees who report the use of tobacco will be given the opportunity to enroll in a tobacco cessation program.

C. Employee Assistance Program

FLVS is authorized to offer an Employee Assistance Program which, through outside professional counseling, may provide help for eligible employees and their families in areas including, but not limited to, emotional disorders, chemical (alcohol or drug) abuse, and/or marital, financial, family, legal, or occupational problems.

D. Liability Coverage

Subject to the terms and conditions of the policy, FLVS will provide eligible employees insurance covering injury and property damage liability arising from the performance of assigned duties.

E. Workers' Compensation

Florida State law requires Workers' Compensation to be provided to all employees and volunteers of FLVS.

Employees who are eligible for Workers' Compensation may be paid earned sick leave benefits in addition to Workers' Compensation benefits. The sick leave amount is reduced by the amount of the Workers' Compensation benefit. In no case can total pay exceed the employee's regular at-work salary.

F. Other Insurance Employee Benefits

FLVS is authorized to offer supplemental benefits to eligible employees, including but not limited to dental, vision, short-term disability, long-term disability, accidental death and dismemberment group insurance plans, and legal identity/theft coverages.

G. Flexible Spending Accounts

FLVS is authorized to offer cafeteria-style flexible benefits plan accounts as an option for paying certain benefits with pre-tax dollars where permitted by applicable State law (including but not limited to medical, dental, vision, and child or elder care costs).

H. Terminal Pay

Employees are eligible for terminal pay as set forth in Policy 1430.06 - Annual Leave and in Policy 1430.03 - Sick Leave.

I. Holidays

Holidays will be designated by the Board at the time it adopts and amends the school calendar and the employee calendar. An employee who is on a pre-approved paid leave on the last workday prior to a holiday shall retain eligibility to continue in a paid status for the holiday(s). An employee who is on unpaid leave on the last workday prior to a holiday is not eligible to receive pay for the holiday(s).

J. Retirement

Retirement Options including, but not limited to regular disability, In-Line-of-Duty Disability, and the Deferred Retirement Option Program (DROP) are available to qualified employees. Retirement procedures and all Florida Retirement Service retirement guides published by the State of Florida, Department of Management Services, Division of Retirement are incorporated by reference and are part of this Board policy.

FLVS is authorized to provide sheltered annuity plans and accounts for employees, to be made available and administered in accordance with procedures established by the CEO.

© Neola 2016

© FLVS 2022

Legal F.S. 112.08
 F.S. Chapter 121
 F.S. 440.491
 F.S. 1002.37

EXHIBIT 2



Book	Clean
Section	5000 Students
Title	NONIMMIGRANT STUDENTS AND FOREIGN EXCHANGE PROGRAMS
Code	po5114
Status	From Neola

5114 - NONIMMIGRANT STUDENTS AND FOREIGN EXCHANGE PROGRAMS

I. Nonimmigrant Students with J-1 Visas

If FLVS establishes a nonimmigrant student and foreign exchange program, then FLVS will permit the admission of nonimmigrant students with citizenship in countries other than the United States as foreign exchange students if they are participating in a Student and Exchange Visitor Program (SEVP) that is offered in FLVS full-time schools that have petitioned for and received status as SEVP-certified by the U.S. Immigration and Customs Enforcement (ICE). Further, FLVS will require that foreign exchange students be selected and sponsored by a sponsoring exchange organization that has been so designated by the U.S. Department of State. These sponsoring exchange organizations, not FLVS, issue certificates of eligibility for J-1 Visas to nonimmigrant students with citizenship in countries other than the United States who meet the criteria established for participation in the SEVP by Federal law and this policy.

II. Other Nonimmigrant Students

This policy does not apply to nonimmigrant students with citizenship in countries other than the United States who are not participating in an approved student and exchange visitor program at a FLVS full-time school.

All other nonimmigrant students with citizenship in countries other than the United States who seek to enroll in the FLVS full-time schools are subject to State law and FLVS policies regarding enrollment, legal settlement, and tuition.

© Neola 2014

Legal	F.S. 1002.37 8 C.F.R. 214 et seq. 8 U.S.C. 1101 (Immigration Reform and Control Act)
-------	--

EXHIBIT 3



Book	Clean
Section	5000 Students
Title	WIRELESS COMMUNICATION DEVICES
Code	po5136
Status	From Neola

5136 - **WIRELESS COMMUNICATION DEVICES**

"Wireless communication devices" (WCDs) as used in this policy are defined to include computers, laptops, tablets, e-readers, cellular/mobile phones, smartphones, telephone paging devices (e.g., beepers and pagers), and/or other web-enabled devices of any type.

WCDs intended and actually used for instructional purposes (e.g., taking notes, recording classroom lectures, writing papers) will be permitted, as approved by the classroom teacher or the principal/instructional leader.

Students may not use WCDs on school property or at a school-sponsored activity to access and/or view internet websites that are otherwise blocked to students at the school.

Pursuant to State law, students shall not operate a motor vehicle owned or leased by FLVS on or off FLVS property, or personal motor vehicle on FLVS property, while manually typing or entering multiple letters, numbers, symbols, or other characters into a personal communication device or while sending or reading messages on such a device, for the purpose of non-voice interpersonal communication, including, but not limited to, communication methods known as texting, e-mailing, instant messaging, and snap chatting.

Except as authorized by a teacher, administrator, or IEP Team, students are prohibited from using WCDs during the school day, including while off-campus on a field trip, to capture, record, or transmit the words or sounds (i.e., audio) and/or images (i.e., pictures/video) of any student, staff member, or other person. Using a WCD to capture, record, and/or transmit audio and/or pictures/video of an individual without proper consent is considered an invasion of privacy and is not permitted. If the violation involves potentially illegal activity, the WCD may be confiscated and turned over to law enforcement. The prohibitions herein also include using a WCD or any other device to covertly listen-in or make a recording (audio or video) of any meeting or activity in school. This includes placing a WCD or other device with one- or two-way audio and video communication technology (i.e., technology that allows a person to listen to live conversations and sounds taking place in the location where the device is located), within a student's book bag or other property of the student or on the student's person without express written consent from an administrator, IEP Team, or Section 504 Team.

WCDs, including but not limited to those with cameras, may not be activated or utilized at any time in any school situation where a reasonable expectation of personal privacy exists. The principal/instructional leader is authorized to determine specific locations and situations where use of a WCD is absolutely prohibited.

Students shall have no expectation of confidentiality with respect to their use of WCDs on FLVS premises/property.

Students may not use a WCD in any way that might reasonably create in the mind of another person an impression of being threatened, humiliated, harassed, embarrassed, or intimidated. See Policy 5517.01 – Bullying and Harassment. In particular, students are prohibited from using WCDs to: (1) transmit material that is threatening, obscene, disruptive, or sexually explicit or that can be construed as harassment or disparagement of others based upon their race, national origin, sex (including sexual orientation/transgender identity), disability, age, religion, ancestry, or political beliefs; and (2) engage in "sexting" - i.e., sending, receiving, sharing, viewing, or possessing pictures, text messages, e-mails, or other materials of a sexual nature (i.e., sexting) in electronic or any other form. As set forth in State law, sexting is the knowing transmission or distribution to another minor by a computer or similar device any photograph or video of any person that depicts nudity and is harmful to minors. Sexting also includes possessing a photo of any person that was transmitted or distributed by another minor that depicts nudity and is harmful to minors. Violation of these prohibitions shall result in disciplinary action. Furthermore, such actions will be reported to local law enforcement and child services as required by law.

Students are also prohibited from using a WCD to capture, record, and/or transmit test information or any other information in a manner constituting fraud, theft, cheating, or academic dishonesty. Likewise, students are prohibited from using WCDs to receive such information.

Violations of this policy may result in disciplinary action and/or confiscation of the WCD. The principal/instructional leader may also refer the matter to law enforcement or child services if the violation involves an illegal activity. Discipline will be imposed on an escalating scale ranging from a warning to an expulsion based on the number of previous violations and/or the nature of or circumstances surrounding a particular violation. If the WCD is confiscated, it will be released/returned to the student's parent/guardian after the student complies with any other disciplinary consequences that are imposed, unless the violation involves potentially illegal activity in which case the WCD may be turned over to law enforcement. A confiscated device will be marked in a removable manner with the student's name and held in a secure location until it is retrieved by the parent/guardian or turned over to law enforcement. School officials will not search or otherwise tamper with WCDs in FLVS custody unless they reasonably suspect that the search is required to discover evidence of a violation of the law or other school rules. If multiple offenses occur, a student may lose his/her privilege to bring a WCD to school for a designated length of time or on a permanent basis.

A person who discovers a student using a WCD in violation of this policy is required to report the violation to the principal/instructional leader.

Students are personally and solely responsible for the care and security of their WCDs. FLVS assumes no responsibility for theft, loss, or damage to, or misuse or unauthorized use of WCDs as set forth in this policy.

© Neola 2017

Legal

F.S. 316.305
F.S. 847.0141
F.S. 1002.37
F.S. 1006.07

EXHIBIT 4



Book	Clean
Section	5000 Students
Title	USE OF MEDICATIONS
Code	po5330
Status	From Neola

5330 - **USE OF MEDICATIONS**

This policy is applicable if FLVS is responsible for the care and custody of students attending an in-person event held or sponsored by FLVS (for example, testing) (as used in this policy, an "FLVS Event"). This policy is not applicable for any in-person event held or sponsored by FLVS where the student is accompanied by a parent, legal guardian, or other person responsible for the care of the student.

FLVS shall not be responsible for the diagnosis and treatment of student illness. The administration of prescribed medication and/or medically-prescribed treatments to a student during an FLVS Event will be permitted only when failure to do so would jeopardize the health of the student, the student would not be able to attend the FLVS Event if the medication or treatment were not made available during the FLVS Event hours, or if the child is disabled and requires medication to benefit from his/her educational program as may be applicable for the FLVS Event.

For purposes of this policy, "medication" shall include all medicines including those prescribed by a physician and any nonprescribed (over-the-counter) drugs, preparations, and/or remedies. "Treatment" refers both to the manner in which a medication is administered and to health-care procedures which require special training, such as catheterization.

Approval and Use

Before any prescribed medication or treatment may be administered to any student during the FLVS Event hours, FLVS requires the following:

- A. a written prescription from the child's physician accompanied by the written authorization of the parent;
and
- B. a written statement from the parent which grants to the principal/instructional leader permission to assist in the administration of such medication and which explains the necessity for the medication to be provided during the FLVS Event.

The child's physician and the parent must also authorize in writing any self-medication by the student. Before any nonprescribed medication or treatment may be administered, the Board shall require the prior written consent of the parent along with a waiver of any liability of FLVS for the administration of the medication. Medication shall not be carried on a student's person at the FLVS Event except as approved by the principal/instructional leader. Furthermore, no student is allowed to provide or sell any type of over-the-counter medication to another student.

Violations of this rule will be considered violations of Policy 5530 - Drug Prevention and of the Student/Parent Handbook.

Only medication in its original container; labeled with the date (if a prescription); the student's name; and exact dosage will be administered.

Storage

The principal/instructional leader will designate the person(s) to be responsible for accepting, counting, and administering the medication. The designated person(s) will complete a medication log for each student when medication is administered. Medication will be counted and stored properly in the ORIGINAL CONTAINER under lock and key in a location designated by the principal/instructional leader. Proper disposal of unused medication shall be the responsibility of the principal/instructional leader.

With written consent from the healthcare provider and parent, a student with diabetes shall be allowed to carry and self-administer medication, supplies, and equipment based on the student's diabetes medical management plan.

Administration of Medication

For all types of medication, except those identified below, the principal/instructional leader or appropriately trained designee shall assist the student in the administration of the medication. Parents may administer medication or treatment.

FLVS shall permit the administration by a licensed nurse of any medication requiring intravenous or intramuscular injection or the insertion of a device into the body when both the medication and the procedure are prescribed by a physician and the staff member has completed any necessary training.

Nonmedical assistive personnel shall be allowed to perform health-related services upon successful completion of child-specific training by a registered nurse or advanced practice registered nurse licensed under F.S. Chapter 464, a physician licensed pursuant to F.S. Chapters 458 or 459, or a physician assistant licensed pursuant to F.S. Chapters 458 or 459. All procedures shall be monitored periodically by a nurse, advanced practice registered nurse, physician assistant, or physician, including, but not limited to:

- A. intermittent clean catheterization.
- B. gastrostomy tube feeding.
- C. monitoring blood glucose.
- D. administering emergency injectable medication.

For all other invasive medical services not listed in this subsection, a registered nurse or advanced practice registered nurse licensed under F.S. Chapter 464, a physician licensed pursuant to F.S. Chapters 458 or 459, or a physician assistant licensed pursuant to F.S. Chapters 458 or 459 shall determine if nonmedical FLVS personnel shall be allowed to perform such service.

Students who may require administration of an emergency medication may have such medication, identified as aforementioned, stored under lock and key in an FLVS office and administered in accord with this policy.

In-service programs directed by the school principal/instructional leader will be conducted for those authorized to administer medication.

Assignment of Certain Staff at FLVS Events with Enrolled Students with Diabetes

FLVS shall have a licensed nurse or trained FLVS personnel (i.e., unlicensed assistive personnel) assigned to any FLVS Event if an FLVS student with diabetes is in attendance. These individuals must be appropriately trained to provide the necessary diabetes care during the FLVS Event.

© Neola 2019

Legal

F.S. 1002.37
F.S. 1006.062
F.A.C. 6A-6.0253

EXHIBIT 5



Book	Clean
Section	5000 Students
Title	SELF-ADMINISTERED MEDICATION AND EPINEPHRINE USE
Code	po5330.01
Status	From Neola

5330.01 - **SELF-ADMINISTERED MEDICATION AND EPINEPHRINE USE**

This policy is applicable if FLVS is responsible for the care and custody of students attending an in-person event held or sponsored by FLVS (for example, testing) (as used in this policy, an “FLVS Event”). This policy is not applicable for any in-person event held or sponsored by FLVS where the student is accompanied by a parent, legal guardian, or other person responsible for the care of the student.

A student may carry and self-administer a metered dose inhaler, epinephrine auto-injector, prescribed pancreatic enzyme supplement and/or may carry diabetic supplies and equipment to manage and care for their diabetes provided the student’s parent or guardian provides the following:

- A. For self-administration of a metered dose inhaler, the parent or guardian must provide FLVS with a written authorization that is signed and dated by both the parent or guardian and physician. The written approval by the physician must include the following:
 - 1. name of the medication in the metered dose inhaler;
 - 2. the prescribed dosage;
 - 3. the times or the special circumstances under which the medication is to be administered; and
 - 4. any other special related information regarding the administration of the metered dose inhaler.

- B. For self-administration of an epinephrine auto-injector, the parent or guardian must provide FLVS with a written authorization that is signed and dated by both the parent or guardian and the physician. The written approval by the physician must include:
 - 1. the times or the special circumstances under which the medication is to be administered; and
 - 2. any other special related information regarding the administration of the epinephrine auto-injected.

- C. For self-administration of prescribed pancreatic enzyme supplements, the parent or guardian must provide FLVS with a written authorization that is signed and dated and provide the prescription label containing the following:
 - 1. name of the medication;

2. the prescribed dosage;
 3. the times or the special circumstances under which the medication is to be administered; and
 4. any other special related information regarding the administration of the medication.
- D. For the use of diabetic supplies and equipment, the parent or guardian must submit written authorization from the student's physician, containing the following:
1. an identification of the diabetic supplies and equipment the student is authorized to carry;
 2. a description of which activities the child is capable of performing without assistance;
 3. the times or the special circumstances under which the medication is to be administered;
 4. any other special related information regarding the administration of the medication.

When providing FLVS with written authorization that is signed and dated by both the parent or guardian and the physician as required by State law and this policy, that written authorization must also include indemnification by the parent or guardian of FLVS, county health department, public-private partner, and their employees and volunteers for any and all liability for a student who does any of the following:

- A. self-administer an epinephrine auto-injector;
- B. carries diabetic supplies and equipment on their person and attends to the management and care of their diabetes while at an FLVS Event, or in transit to or from an FLVS Event to the extent authorized by the parent and physician and within the parameters set forth by State Board of Education; or
- C. use prescribed pancreatic enzyme supplements.

Emergency Allergy Treatment Educational Training Programs

Educational training programs at FLVS pertaining to emergency allergy treatment required by State law must be conducted by a nationally recognized organization experienced in training laypersons in emergency health treatment or an entity or individual approved by the Department of Health. The curriculum must include at a minimum:

- A. recognition of the symptoms of systemic reactions to food, insect stings, and other allergens; and
- B. the proper administration of an epinephrine auto-injector.

© Neola 2015

Legal
F.S. 381.88
F.S. 1002.20
F.S. 1002.37
F.A.C. 6A-6.0251, Use of Epinephrine Auto-Injectors
F.A.C. 6A-6.0252, Use of Prescribed Pancreatic Enzyme Supplements
F.A.C. 6A-6.0253, Diabetes Management

EXHIBIT 6



Book	Clean
Section	5000 Students
Title	CARE OF STUDENTS WITH CHRONIC HEALTH CONDITIONS
Code	po5335
Status	From Neola

5335 - CARE OF STUDENTS WITH CHRONIC HEALTH CONDITIONS

This policy is applicable if FLVS is responsible for the care and custody of students attending an in-person event held or sponsored by FLVS (for example, testing) (as used in this policy, an “FLVS Event”). This policy is not applicable for any in-person event held or sponsored by FLVS where the student is accompanied by a parent, legal guardian, or other person responsible for the care of the student.

Students with chronic health conditions will be provided with a free appropriate public education. If their impairment does not require specially designed instruction for them to benefit educationally, they will be eligible for accommodations/modifications/interventions of the regular education program, curriculum, or activity (i.e. the school setting) so that they have the same access to an education as students without disabilities. Such accommodations/modifications/interventions may be provided pursuant to a Section 504 Plan.

All information regarding student identification, health care management, and emergency care shall be safeguarded as personally identifiable information in accordance with Policy 8330.

FLVS will coordinate school health practices for management of a chronic health condition and shall provide for:

- A. identification of students with chronic health conditions;
- B. development of individual health care action plans;
- C. coordination of health care management activities by FLVS staff;
- D. communication among FLVS staff who interact with children with chronic health conditions;
- E. development of protocols to prevent exposure/episodic reactions during an FLVS Event;
- F. awareness and training of FLVS staff regarding FLVS Board of Trustees policy on acute and routine management of chronic health conditions, information on signs and treatment of chronic health conditions, medication and administration, and emergency protocols for dealing with reactions during an FLVS Event.

School health practices shall provide students with chronic health conditions the opportunity for:

- A. full participation in physical activities during an FLVS Event when students are well;

- B. modified activities during an FLVS Event as indicated by the student's health care action plan, 504 plan, or Individualized Education Plan (IEP).

Healthcare management activities shall include:

- A. procedures to obtain, maintain, and utilize written health care action plans, signed by the child's parents and physician, for each student with a chronic health condition during an FLVS Event;
- B. a standard emergency protocol in place for students experiencing a distress reaction during an FLVS Event if they do not have a written health care action plan.

Staff will be trained about chronic health conditions and their control for an FLVS Event in which there is a student with a chronic health condition.

© Neola 2016

Legal

F.S. 381.88
F.S. 1002.37

EXHIBIT 7



Book	Clean
Section	5000 Students
Title	STUDENT ACCIDENTS
Code	po5340
Status	From Neola

5340 - **STUDENT ACCIDENTS**

FLVS believes that school personnel have certain responsibilities in case of accidents while a student is in the care and custody of an FLVS school. Said responsibilities extend to the administration of first aid by persons trained to do so, summoning of medical assistance, notification of administrative personnel, notification of parents, and the filing of accident reports.

Employees should administer first aid within the limits of their knowledge of recommended practices. All employees should make an effort to increase their understanding of the proper steps to be taken in the event of an accident.

The Board of Trustees desires that the staff make reasonable efforts to ensure a safe learning and working environment. To that end, all student accidents/incidents shall be reported immediately to the Office of Risk Management. The report shall include, but not be limited to, the date, time, and place of the accident/incident; the names of persons involved; the nature of the injury to the extent that it is known; and a description of all relevant circumstances. An employee's failure to comply with the reporting requirements outlined above may result in disciplinary action up to and including termination.

The President and Chief Executive Officer shall develop administrative procedures to include the reporting of student accidents, when appropriate.

© **Neola 2002**

Legal	F.S. 381.0056 F.S. 1002.37
-------	-------------------------------

Cross References:	8442 - REPORTING ACCIDENTS/INCIDENTS
-------------------	--------------------------------------

EXHIBIT 8



Book	Clean
Section	5000 Students
Title	EMERGENCY MEDICAL AUTHORIZATION
Code	po5341
Status	From Neola

5341 - **EMERGENCY MEDICAL AUTHORIZATION**

This policy is applicable if FLVS is responsible for the care and custody of students attending an in-person event held or sponsored by FLVS (for example, testing) (as used in this policy, an “FLVS Event”). This policy is not applicable for any in-person event held or sponsored by FLVS where the student is accompanied by a parent, legal guardian, or other person responsible for the care of the student.

FLVS will distribute to parents or guardians of all students attending an FLVS Event the Emergency Medical Authorization Form. In the event emergency medical treatment for a student is necessary during an FLVS Event, FLVS will adhere to the instructions on the authorization form. The Emergency Medical Authorization Form will be easily accessible by FLVS staff during the FLVS Event.

Whenever it is necessary for staff members to use emergency procedures in order to care properly for a student during an FLVS Event, they are to follow the procedures described in FLVS administrative procedures.

© **Neola 2002**

Legal	F.S. 1002.37 F.S. 1006.062
-------	-------------------------------

EXHIBIT 9



Book	Clean
Section	5000 Students
Title	DRUG PREVENTION
Code	po5530
Status	From Neola

5530 - **DRUG PREVENTION**

FLVS recognizes that the misuse of drugs is a serious problem with legal, physical, and social implications for the whole school community.

For purposes of this policy, "drugs" shall mean:

- A. all dangerous controlled substances as so designated and prohibited by Florida statute;
- B. all chemicals which release toxic vapors;
- C. all alcoholic beverages;
- D. any prescription or patent drug, except those for which permission has been granted pursuant to FLVS Board of Trustees policy;
- E. anabolic steroids;
- F. any substance that is a "look-alike" to any of the above.

FLVS prohibits the use, possession, concealment, or distribution of any drug or any drug-related paraphernalia as the term is defined by law, or the misuse of a product containing a substance that can provide an intoxicating or mood-altering effect on FLVS property and at any FLVS sponsored event.

The President and Chief Executive Officer (CEO) shall prepare procedures for the identification, amelioration, and regulation of drug use in the schools. Such procedures shall:

- A. emphasize the prevention of drug use;

- B. provide for a comprehensive, age-appropriate, developmentally-based drug and alcohol education and prevention program which:
 - 1. addresses the legal, social, psychological, and health consequences of drug and alcohol use;
 - 2. provides information about effective techniques for resisting peer pressure to use illicit drugs and alcohol;
 - 3. assists students to develop skills to make responsible decisions about substance abuse and other important health issues;
 - 4. promotes positive emotional health, self-esteem, and respect for one's body;
 - 5. meets the minimal objectives as stated in the essential performance objectives for health education as established by the State Department of Education;
- C. include a statement to students that the use of illicit drugs and the unlawful possession and use of alcohol are wrong and harmful;
- D. provide standards of conduct that are applicable to all students and which clearly prohibit, at a minimum, the unlawful possession, use, or distribution of illicit drugs and alcohol by students on FLVS premises or as a part of any FLVS activity;
- E. include a clear statement that disciplinary sanctions, up to and including expulsion and referral for prosecution, will be imposed on students who violate the school standards of conduct and a description of those sanctions;
- F. provide information about any drug and alcohol counseling and rehabilitation and reentry programs available to students and provide procedures to direct students and their parents to the appropriate programs;
- G. require that all parents and students be given a copy of the standards of conduct regarding the unlawful possession, use, or distribution of illicit drugs and alcohol by students;
- H. require the notification to parents and students that compliance with the standards of conduct is mandatory.

The CEO shall establish administrative procedures necessary to implement this policy.

© Neola 2002

Legal

F.S. 1002.37
F.S. 1006.07
Public Law 101 - Drug-Free Schools and Communities Act of 1986
20 U.S.C. 3171 et seq.
20 U.S.C. 3224A

EXHIBIT 10



Book	Clean
Section	5000 Students
Title	SECLUSION AND RESTRAINT OF STUDENTS WITH DISABILITIES
Code	po5630.01
Status	From Neola

5630.01 - **SECLUSION AND RESTRAINT OF STUDENTS WITH DISABILITIES**

If FLVS engages in the care and custody of students attending an in-person FLVS event (for example, testing), then the use of seclusion and restraint in the education and discipline of students with disabilities is prohibited. All terms not defined herein shall have the definitions used in F.S. 1003.573.

Prohibition of Physical Seclusion

FLVS personnel are prohibited from using physical seclusion. Seclusion is defined as the involuntary confinement of a student in a room or area alone and preventing the student from leaving the room or area. The term does not include a time-out used as a behavior management technique intended to calm a student.

Prohibition of Restraint

FLVS personnel are prohibited from using physical or mechanical restraint. Physical restraint means the use of manual restraint techniques that involve significant physical force applied by a teacher or other staff member to restrict the movement of all or part of a student's body. The term does not include briefly holding a student in order to calm or comfort the student or physically escorting a student to a safe location. Mechanical restraint means the use of a device that restricts a student's freedom of movement.

A student with a disability shall not be subjected to physical or mechanical restraint. Restraint of any kind shall not be used in any instance.

Revisions to Policies and Procedures

Any revisions to policies and procedures, which must be prepared as part of the FLVS's special policies and procedures, must be filed with the bureau chief of the Bureau of Exceptional Education and Student Services no later than ninety (90) days after the revision.

Posting of Policy

At the beginning of each school year, FLVS shall publicly post on its website its policies and procedures on positive behavior interventions and supports.

Disciplinary Action for a Violation of This Policy

In addition to any penalty prescribed by law, the President and Chief Executive Officer is directed by this policy to see that any FLVS employee who intentionally, knowingly or recklessly violates this policy is subject to correction or disciplinary action as necessary to prevent a reoccurrence of the violation. An FLVS employee engages in conduct intentionally if, when s/he engages in the conduct, it is his/her conscious objective to do so. An FLVS employee engages in conduct knowingly if, when s/he engages in the conduct, s/he is aware of a high probability of a violation of this policy. An FLVS employee engages in conduct recklessly if s/he engages in conduct in violation of this policy in a plain, conscious, and unjustifiable disregard of harm that might result to a student with a disability and the disregard involves a substantial deviation from acceptable standards of conduct established by this policy.

Discipline of a staff member for violation of this policy shall take into account the degree to which the violation risked serious bodily injury to a student with a disability and the staff member's history of compliance with this policy and other FLVS policies.

Retaliation for Fully Implementing or Reporting Violations

No FLVS employee shall be permitted to retaliate against a person for reporting or objecting to actions in violation of this policy or providing information regarding a violation of this policy.

© Neola 2021

© FLVS 2022

Legal

F.S. 1002.37
F.S. 1003.32
F.S. 1003.573
F.S. 1006.11
F.S. 1012.75

EXHIBIT 11



Book	Clean
Section	5000 Students
Title	STUDENT FUND-RAISING
Code	po5830
Status	From Neola

5830 - **STUDENT FUND-RAISING**

For purposes of this policy "student fund-raising" means solicitation and collection of money by an FLVS student at or through FLVS for any purpose, including the collection of money in exchange for tickets, papers, or any other goods or services.

All student fundraising must be approved in advance by the principal/instructional leader.

Raffles and all games of chance are prohibited.

Use of the name, logo, or any assets of FLVS, including but not limited to facilities, technology, or communication networks, is prohibited without the specific permission of the President and Chief Executive Officer (CEO).

FLVS prohibits door-to-door student fundraising by elementary and middle school students. FLVS does not prohibit door-to-door student fundraising by high school students, so long as they work in groups of at least two (2) students or the student is accompanied by an adult.

© Neola 2016

Legal	F.S. 1002.37 F.S. 1011.07 F.A.C. 6A-1.001, District Financial Records Chapter 8, Financial and Program Cost Accounting and Reporting for Florida Schools, 2021
-------	--

EXHIBIT 12



Book	Clean
Section	5000 Students
Title	SCHOOL SOCIAL EVENTS
Code	po5850
Status	From Neola

5850 - **SCHOOL SOCIAL EVENTS**

FLVS recognizes the value of student social events in enhancing and enriching the school experience for its students.

FLVS will provide appropriate staff for the conduct of those social events that take place outside FLVS facilities, which have been approved by the President and Chief Executive Officer (CEO) or designee.

As voluntary participants in school social events, students shall be held responsible for compliance with rules set forth for their conduct, and infractions of those rules will be subject to the same disciplinary measures as are applied during the regular school program.

The CEO or designee shall develop administrative procedures for the conduct of student social events which shall include the provision of adequate chaperonage, adult supervision, or police protection as required by the circumstances of the event.

© **Neola 2002**

Legal	F.S. 1002.37
	F.S. 1006.15

EXHIBIT 13



Book	Clean
Section	5000 Students
Title	STUDENT ATTENDANCE AT SCHOOL EVENTS
Code	po5855
Status	From Neola

5855 - STUDENT ATTENDANCE AT SCHOOL EVENTS

FLVS encourages students to attend as many events as possible, without interfering with their schoolwork and home activities. However, in order to ensure that students attending as nonparticipants are properly safeguarded, FLVS requires that all students be accompanied by a parent or adult chaperone when they arrive at the event and throughout its duration. FLVS will not be responsible for students if they attend without an adult chaperone.

FLVS will continue to provide adequate supervision for all students who are participants in FLVS-sponsored events.

© **Neola 2002**

Legal	F.S. 1002.20 F.S. 1002.37
-------	------------------------------

EXHIBIT 14



Book	Clean
Section	6000 Finances
Title	UNIFORM RECORDS AND ACCOUNTS
Code	po6100
Status	From Neola

6100 - UNIFORM RECORDS AND ACCOUNTS

FLVS and the President and Chief Executive Officer (CEO) shall provide for keeping or having kept accurate records of all financial transactions and the making of all needed or required reports in the proper form as required by law (Federal and State), Administrative Rules of the State Board, and additional records and reports as approved by the FLVS Board of Trustees (Board). Sound business principles and procedures are to be observed. Additionally, the Board and CEO shall establish and maintain internal controls designed to:

- A. prevent and detect fraud, waste, and abuse as defined in F.S. 11.45(1);
- B. promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices;
- C. support economical and efficient operations;
- D. ensure reliability of financial records and reports; and
- E. safeguard assets.

Method of Accounting

All funds properly included in the FLVS and school budgets shall be recorded and accounted for on an annual basis as prescribed in *Financial and Program Cost Accounting and Reporting for Florida Schools (The Red Book)*. FLVS's system of accounting shall comply with all requirements of the Governmental Accounting Standards Board, Statement No. 54 (GASB 54). In accordance with GASB 54, FLVS will report its fund balance in the following categories:

- A. *Nonspendable fund balance* - that is, amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- B. *Restricted fund balance* - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

- C. *Committed fund balance* - amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- D. *Assigned fund balance* - amounts the Board intends to use for a specific purpose; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.
- E. *Unassigned fund balance* - amounts that are available for any purpose; these amounts are reported only in the general fund.

The Board authorizes the auditors and directs its administrative staff to take all steps necessary to comply with the requirements of GASB 54. All revenue and funds will be designated to one of the above categories.

Further, the Board delegates the responsibility of assigning funds to certain projects to the CEO. Assignments may occur subsequent to fiscal year-end.

The following spending order shall be utilized when assigning funds:

- A. Restricted
- B. Committed
- C. Assigned
- D. Unassigned

© Neola 2019

Legal F.S. 1002.37
 F.S. 1010.01

EXHIBIT 15



Book Clean
Section 6000 Finances
Title AUTHORIZATION TO USE FACSIMILE SIGNATURES
Code po6105
Status From Neola

6105 - AUTHORIZATION TO USE FACSIMILE SIGNATURES

The FLVS Board of Trustees (Board) authorizes the Board Chair, the Board Co-Chair, and the President and Chief Executive Officer (CEO), and authorized designee of the CEO, to prepare and utilize a facsimile signature, in lieu of their manual signature, in accordance with applicable law, and to affix such facsimile signature to the following:

- A. any public security or instrument of conveyance provided that at least one (1) signature required or permitted to be placed thereon shall be manually subscribed;
- B. any instrument of payment; and/or
- C. any official order, proclamation, or resolution of the Board.

For purposes of this policy, a facsimile signature is defined to include the reproduction by engraving, imprinting, stamping, or other means of the manual signature of an authorized officer.

Said instruments of payment include checks, drafts, warrants, or orders for the payment, transfer, or delivery of funds, and shall be drawn on or relate to the accounts of FLVS with various financial institutions (depositories/banks) with which FLVS conducts business.

Each payment, the sum of which is equal to or in excess of \$1,000,000, shall be reported to the CEO on a bi-weekly basis.

The actual facsimile signature(s) should be maintained under the care, custody, and control of the CEO or authorized designee.

© Neola 2013

Legal F.S. 116.34 (Uniform Facsimile Signature of Public Officials Act)
 F.S. 1002.37

EXHIBIT 16



Book	Clean
Section	6000 Finances
Title	AUTHORIZATION TO ACCEPT AND DISTRIBUTE ELECTRONIC RECORDS, TO USE ELECTRONIC SIGNATURE, AND MAKE ELECTRONIC FUND TRANSFERS
Code	po6107
Status	From Neola

6107 - AUTHORIZATION TO ACCEPT AND DISTRIBUTE ELECTRONIC RECORDS, TO USE ELECTRONIC SIGNATURE, AND MAKE ELECTRONIC FUND TRANSFERS

Electronic Records and Electronic Signatures

Unless a provision of law specifically prohibits the use of an electronic record for the specified purpose, the FLVS Board of Trustees (Board) hereby authorizes the acceptance and distribution of electronic records and electronic signatures to and from FLVS staff and other persons, as well as between FLVS staff members. Additionally, the Board further authorizes FLVS staff to create, generate, communicate, store, process, use, and rely upon electronic records and electronic signatures. The President and Chief Executive Officer (CEO) shall put in place measures to protect the integrity, security, and accessibility of electronic signatures and electronic records to comply with applicable federal and state laws and regulations.

All FLVS staff shall comply with all provisions of the Uniform Electronic Transaction Act when creating, generating, sending, communicating, receiving, storing, processing, using, and relying upon electronic records.

Electronic Fund Transfers

The Board authorizes electronic fund transfers (EFTs) for any purpose including direct deposit, wire transfer, withdrawal, investment, or payment, provided such EFTs are consistent with the provision of F.S. Chapter 668.

Written agreements with financial institutions with whom EFTs will be made shall be procured and approved pursuant to Board policies.

Such agreements shall set forth internal controls that will provide adequate integrity, security, confidentiality, and auditability of business transactions conducted by electronic commerce, including, but not limited to, the following:

- A. the official title of the bank account(s) subject to the agreement and each type of transaction approved, such as deposits, disbursements or transfers, shall be specified;

- B. the manual signatures of the Board Chair, CEO, and FLVS personnel authorized to initiate EFTs shall be contained therein;
- C. a requirement that FLVS maintain documentation signed by the initiator and authorizer of the EFTs to confirm the authenticity of the EFTs;
- D. a requirement that, when funds are properly delivered to the receiving institution, that institution agrees to become responsible for prompt and diligent processing of the funds;
- E. a requirement that written or printed documentation from the financial institution acknowledging such transactions, including but not limited to deposit slips, debit and credit memos, trust receipts, transfer acknowledgments, or canceled warrants, shall be provided so that it may be kept in the official files of FLVS, which shall be maintained in a manner which facilitates easy review and validation of transactions.

© Neola 2020

Legal

F.S. 668.01 et seq.
F.S. 668.50
F.S. 1002.37
F.S. 1010.11
F.A.C. 6A-1.0012
15 U.S.C. 7001 et seq.

EXHIBIT 17



Book	Clean
Section	6000 Finances
Title	STUDENT FEES, FINES, AND CHARGES
Code	po6152
Status	From Neola

6152 - STUDENT FEES, FINES, AND CHARGES

FLVS will provide the necessary instructional materials required by the course of study free of charge for its students. FLVS may need to levy certain charges to students to facilitate the utilization of other appropriate materials for extra-curricular or noncredit activities. Any waiver of fees shall be made pursuant to Policy 6152.01.

Fees

For the purposes of this policy, "school fees" or "fees" means any monetary charge collected by FLVS from a student or the parent(s) or guardian of a student as a prerequisite for the student's participation in any extra-curricular or noncredit program of FLVS.

- A. "School fees" include, but are not limited to, the following:
 - 1. all charges and deposits collected by FLVS for use of FLVS property
 - 2. charges for field trips
 - 3. charges or rental fees for uniforms or equipment related to varsity and intramural sports, or to fine arts programs
 - 4. charges to participate in extra-curricular activities
 - 5. graduation fees
 - 6. school records fees
- B. "School fees" do not include:

1. fines and other charges made for the loss, misuse, or destruction of FLVS property;
2. charges for the purchase of class rings, yearbooks, pictures, diploma covers, or similar items;
3. charges for optional travel undertaken by an FLVS club or group of students outside;
4. charges for admission to dances, athletic events, or other social events;
5. optional community service programs for which fees are charged.

A charge shall not exceed the combined cost of the outside service provided or material used, freight and/or handling charges. Money received from the resale of such material, if any, shall be remitted to the Chief Financial Officer (CFO) or designee with an accurate accounting of all transactions.

Fines

When FLVS property, equipment, or supplies are damaged, lost, or taken by a student, a fine will be assessed. The fine will be reasonable, seeking only to compensate FLVS for the expense or loss incurred.

Any fees, fines, and/or other charges collected by members of the FLVS staff shall be remitted to the CFO or designee within one (1) business day after collection.

Failure to pay fees and fines may result in the denial of participation in the graduation ceremony, and appropriate legal proceedings at the discretion of the President and Chief Executive Officer.

Nothing in this policy restricts the right of access of a parent or student to school records or to receive copies of such records, as required by federal and State laws.

© Neola 2021

Legal

F.S. 1002.37

EXHIBIT 18



Book	Clean
Section	6000 Finances
Title	WAIVER OF SCHOOL FEES
Code	po6152.01
Status	From Neola

6152.01 - WAIVER OF SCHOOL FEES

FLVS shall waive fees assessed in Policy 6152 only for FLVS full-time and FLVS flex-students whose parent(s) or guardian are unable to afford them. The President and Chief Executive Officer (CEO) may, as deemed necessary, establish additional procedures to supplement the procedures established in this policy regarding the requests for the waiver of fees.

Eligibility Standards

Students eligible for a waiver of school fees include, but are not limited to, the following:

- A. Students who qualify for free lunches or breakfasts under the School Free Lunch Program Act.
- B. Students whose families have suffered very significant losses of income due to severe illness or injury in the family or unusual expenses including, but not limited to, fire, flood, or storm damage.
- C. Other lawful reasons as determined by the CEO in consultation with the Office of General Counsel.

Notification to Parents

- A. Annually the substance of this policy shall be communicated in writing in the FLVS student handbook.
- B. The first bill or notice sent to parents or guardians who owe fees shall state:
 1. FLVS will waive fees for persons unable to afford them in accordance with its policy.
 2. The procedure for applying for a fee waiver, and the name, address and telephone number of the person to contact for information concerning a fee waiver.

Procedures for Resolution of Disputes

A. A parent(s) or guardian who cannot pay school fees may write a letter requesting a waiver of fees to the CEO. The letter must contain the following:

1. name(s) of student(s)
2. name of parent(s) or guardian(s)
3. address of parent(s) or guardian(s)
4. phone number of parent(s) or guardian(s)
5. school where child(ren) attend(s)
6. reason for request for waiver of fees

The CEO shall have the authority to review the waiver request and request such further information, if any, as s/he deems necessary in order to make a decision on that request.

B. No fee shall be collected from any parent(s) or guardian who is seeking a fee waiver in accordance with FLVS's policy until FLVS has acted on the initial request or appeal (if any is made), and the parent(s) or guardian have been notified of the decision.

C. If the CEO denies a request for fee waiver, then a copy of the decision shall be mailed to the parent(s) or guardian within fifteen (15) business days of receipt of the request. The decision shall state the reason for the denial and shall inform the parent(s) or guardian of the right to appeal, including the process and timelines for that action. The denial notice shall also include a statement informing the parent(s) or guardian that reapplication may be made for a waiver any time during the school year if circumstances change.

D. The decision of the CEO is final.

Nondiscrimination

FLVS expects all staff members to exercise the utmost care to see that, as a result of their actions or comments, students cannot differentiate between those students whose parents are unable to purchase required instructional materials or pay required fees and those whose parents can.

© Neola 2021

EXHIBIT 19



Book Clean
Section 6000 Finances
Title FISCAL PLANNING
Code po6210
Status From Neola

6210 - FISCAL PLANNING

FLVS shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of FLVS and to plan for the financial needs of the educational program. FLVS shall also maintain both short and long-range projections of FLVS financial requirements.

The President and Chief Executive Officer (CEO) shall be responsible for appropriately establishing fees for services and products as approved by the FLVS Board of Trustees (Board). The annual budget shall include a budget by fund of the estimated annual revenues to be generated from all fees, as well as the related appropriations detailing the use of the funds by expenditure categories.

Pursuant to Florida statutes and Policy 6220, the Board shall develop and then approve a budget for each fiscal year. In addition, FLVS shall also develop a Five (5) Year Long-Range Budget Projection.

Costs shall be contained, where possible, so that annual expenditures do not exceed the annual resources. Furthermore, FLVS shall strive to maintain a fund balance of fifteen percent (15%) of the operating revenues.

Any use of such funds to satisfy projected FLVS obligations shall be approved by the Board. Therefore, recurring revenue estimates from existing sources shall serve as the ceiling for the CEO's recommended annual budget.

As required by Florida statutes, all records related to the annual budget, and the Five (5) Year Long Range Budget Projection shall be open to the public for inspection.

The CEO shall develop, update as needed, the administrative procedures necessary to provide for an equitable distribution of resources within FLVS and for the regular review of the fiscal budget, and the Five (5) Year Long-Range Budget Projection.

© Neola 2013

Legal F.S. 11.45
 F.S. 218.39
 F.S. 1002.37
 F.S. 1010.30

Cross References po6233 – FLVS BUDGET

EXHIBIT 20



FLORIDA VIRTUAL
SCHOOL

Book Clean
Section 6000 Finances
Title BUDGET PREPARATION
Code po6220
Status From Neola

6220 – **BUDGET PREPARATION**

The President and Chief Executive Officer (CEO) shall present the budget for review and adoption annually. The budget recommended by the CEO shall include budgeted reserves in unassigned funds as required by Policy 6210 - Fiscal Planning.

The FLVS Board of Trustees shall adopt an annual budget, as required by an in conformance with State law.

Adjustments to the approved budget shall be made in accordance with Florida statutes and the rules of the State Board of Education.

The financial activities of FLVS shall be carried out in accordance with the budget recommended by the CEO and adopted by the Board.

The Board shall adhere to a policy of full and open public disclosure of its financial activities.

© **Neola 2013**

Legal F.S. 1002.37
 F.S. 1011.01
 F.A.C. 6A-1.004
 F.A.C. 6A-1.007

EXHIBIT 21



Book Clean
Section 6000 Finances
Title FLVS BUDGET
Code po6233
Status From Neola

6233 - **FLVS BUDGET**

A. Preparation

FLVS will operate under a balanced budget, which shall be prepared and administered in accordance with Florida statutes and with Policy 6220.

B. Implementation of Budget

Implementation of the official budget shall give appropriations and reserves therein the force and effect of fixed appropriations and reserves, and the same shall not be altered, amended, or exceeded except as authorized. FLVS will not establish any petty cash fund or change fund.

The FLVS Board of Trustees (Board) shall monitor the budget on a quarterly basis.

Expenditures may exceed the amount budgeted by function or object provided the Board approves the expenditures and amends the budget no later than the annual due date established for submitting FLVS's annual financial report.

Pursuant to State law, if the Board finds and declares in a resolution adopted at a regular meeting of the Board that the funds received for any of the following categorical appropriations are urgently needed to maintain Board specified academic classroom instruction or improve school safety, the Board may consider and approve an amendment to the operating budget transferring the identified amount of the categorical funds to the appropriate account for expenditure:

1. funds for research-based reading instruction, but only if the required additional hour of instruction beyond the normal school day for each day of the entire school year has been provided for the students in any FLVS low-performing elementary school pursuant to F.S. 1011.62(8)(a);
2. funds for instructional materials;

3. funds for the guaranteed allocation related to exceptional education students as provided in F.S. 1011.62(1)(e)2;
4. funds for the supplemental academic instruction allocation as provided in F.S. 1011.62(1)(f);
5. funds for the Florida digital classrooms allocation as provided in F.S. 1011.62(10);
6. funds for the Federally connected student supplement as provided in F.S. 1011.62(11); and
7. funds for the class size reduction as provided in F.S. 1011.685.

C. General Fund Ending Fund Balance

As required by Florida statute, the Board shall maintain a General Fund ending fund balance not classified as restricted, committed, or nonspendable in the approved operating budget that is sufficient to address normal contingencies.

1. Any time the portion of the General Fund's ending fund balance not classified as restricted, committed, or nonspendable in the approved operating budget is projected to fall below five percent (5%) of projected General Fund revenues during the current fiscal year, the President and Chief Executive Officer (CEO) shall develop and submit to the Board for approval a plan to restore the ending fund balance to five percent (5%) of projected General Fund revenues.
2. The CEO shall provide written notification to the Board if at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the operating budget is projected to fall below projected revenues as prescribed by law.

© Neola 2020

Legal F.S. 1002.37
 F.S. 1011.01
 F.S. 1011.035
 F.S. 1011.051
 F.S. 1011.62

EXHIBIT 22



Book Clean
Section 6000 Finances
Title USE OF DISCRETIONARY LOTTERY FUNDS
Code po6234
Status From Neola

6234 - USE OF DISCRETIONARY LOTTERY FUNDS

In the event that FLVS receives an appropriation of discretionary lottery funds, this policy is adopted in order to define "enhancement" and identify the types of expenditures that will be considered consistent with the definition of "enhancement" pursuant to the proviso language of the annual General Appropriations Act.

DEFINITION

"Enhancement" shall be defined as the expenditure of funds to increase the instructional opportunities and to improve the behavioral patterns of students in Early Learning through 20 public school system as well as to preserve these activities within limited funding sources.

EXAMPLES OF QUALIFYING EXPENDITURES

The following items are intended to represent, but not limit, the types of expenditures that are consistent with the definition of enhancement:

- A. funds appropriated to schools for school improvement initiatives
- B. school-level personnel positions supplemented
- C. personnel involved with attendance and discipline
- D. supplemental funding for instructional technology
- E. maintenance of the ratio of students to certified professionals
- F. any other program or position consistent with the definition

PROCEDURE

The FLVS Board of Trustees (Board) shall annually appropriate any lottery funds it receives from the State consistent with the above-referenced definition and examples and shall comply with all reporting requirements of the State. Nothing contained in this policy shall be construed to limit the authority of the Board to apply lottery funds to any expenditure consistent with the definition.

© Neola 2009

Legal F.S. 1002.37

EXHIBIT 23



Book Clean
Section 6000 Finances
Title FUND BALANCE
Code po6235
Status From Neola

6235 - FUND BALANCE

The President and Chief Executive Officer (CEO) has the responsibility of administering the budget, once adopted by the FLVS Board of Trustees (Board). The CEO shall monitor the fund balances and shall report the balances to the Board quarterly. As required by State law and Board Policy 6233 – FLVS Budget, the Board shall maintain a general fund ending fund balance that is sufficient to address normal contingencies.

Fund balances will be reported in the annual financial report in the categories established by the Government Accounting Standards Board Statement 54 (GASB 54). Upon the recommendation of the CEO, the Board will impose constraints on any funds placed in the committed and assigned classifications.

The applicable categories for fund balance designations are:

- A. Nonspendable Fund Balance
- B. Restricted Fund Balance
- C. Committed Fund Balance
- D. Assigned Fund Balance
- E. Unassigned Fund Balance

If during the fiscal year, it appears to the CEO that the fund balance will be less than estimated, the CEO will bring forward for the Board's consideration recommendations that will protect the fund balances. Such recommendations shall be in accordance with the requirements of the law.

If at any time during the school year, the portion of the general fund's ending fund balance not classified as restricted, committed, or non-spendable in FLVS's operating budget is projected to fall below projected revenues as prescribed by State law, the CEO shall provide written notification to the Board, as required by State law and Policy 6233 – FLVS Budget.

© Neola 2012

Legal F.S. 1002.37
 F.S. 1011.051
 Government Accounting Standards Board Statement 54

Cross References po6233 - FLVS BUDGET

EXHIBIT 24



Book	Clean
Section	6000 Finances
Title	PROCUREMENT CARDS
Code	po6424
Status	From Neola

6424 - **PROCUREMENT CARDS**

FLVS recognizes that procurement cards (“PCards”) offer an alternative to existing procurement processes and provide a convenient, efficient method of purchasing goods and services. The FLVS Board of Trustees (Board) authorizes the use of PCards by the President and Chief Executive Officer (CEO) and FLVS personnel designated by the CEO in accordance with this policy and applicable administrative procedures. Capital assets, or items exceeding \$1,000 that are inventoried, should not be purchased on an individual PCard. PCards shall not be used to circumvent the general purchasing procedures required by Florida law and FLVS Board of Trustees policy.

All transactions must be made by the individual to whom the PCard is issued (Cardholder) or his/her authorized designee. Cardholders will immediately surrender their PCards upon request of FLVS for administrative reasons and shall surrender their PCards upon separation from employment.

The PCard shall not be used for personal items or services, and shall not be used for payment of Florida sales taxes. The personal gain of credit card rewards such as bonus points, frequent flyer miles, or any other affinity program reward is not permitted under any circumstances.

The CEO or authorized designee(s) of the CEO shall conduct independent reviews of each Cardholder’s activity to verify that the PCard is being used in accordance with this policy and administrative procedures.

© **Neola 2005**

Legal F.S. 1002.37

EXHIBIT 25



FLORIDA VIRTUAL
SCHOOL

Book Clean
Section 6000 Finances
Title PAYMENT OF INVOICES
Code po6470
Status From Neola

6470 - PAYMENT OF INVOICES

Payment of invoices shall be made by warrants or wire transfers. Authorization for such payments shall be deemed approved by FLVS if within amounts approved in the annual budget or amendment thereto. In cases of expenditures exceeding approved purchasing limits, Board approval is required.

Payments for supplies, equipment, and services will be made on invoices submitted by the vendors. Invoices will be checked and compared with receiving reports for accuracy in billing. The originator of the purchase order shall verify that acceptable goods were received or satisfactory services were rendered and the date of receipt.

All invoices for supplies, equipment, and services will be approved for payment by a designated member of the finance department before payment is made.

The FLVS finance department shall pay promptly all properly authorized accounts payable which are ready for payment. All warrants are to be signed by the Chair of the FLVS Board of Trustees and the CEO, and facsimile signatures may be used.

Payments to contractors will comply with State law and shall be governed by the respective contract.

© **Neola 2002**

Legal Florida Local Government Prompt Payment Act
 F.S. 1002.37

EXHIBIT 26



Book Clean
Section 6000 Finances
Title EXPENDITURES
Code po6480
Status From Neola

6480 - EXPENDITURES

Expenditures from FLVS and all other funds available for the public school program shall be authorized by law and procedures prescribed by the FLVS Board of Trustees (Board). The Board may permit expenditures to exceed the amount budgeted by function and object, provided the expenditure complies with F.S. 1011.09(2). 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, FLVS, or any person acting on behalf of FLVS, may not expend public funds (that is, any funds under the jurisdiction or control of FLVS) 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. Any exception must be approved by the President and Chief Executive Officer (CEO) or his/her designated representative in writing.

5. Principals/instructional leaders 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, unless precluded by applicable law or regulation.

C. Overtime Payment

Authorization to work overtime must be by prior approval as set forth in Policy 6700 Fair Labor Standards Act (FLSA).

© Neola 2019

Legal

F.S. 1002.37
F.S. 1011.051
F.S. 1011.06
F.S. 1011.09
F.A.C. 6A-1.014

EXHIBIT 27



Book Clean
Section 6000 Finances
Title LEGAL SERVICES FOR EMPLOYEES AND OFFICERS
Code po6490
Status From Neola

6490 - LEGAL SERVICES FOR EMPLOYEES AND OFFICERS

FLVS may provide legal services for FLVS officers and employees who are charged with civil or criminal actions that are determined by the President and Chief Executive Officer (CEO), in consultation with the General Counsel, to arise from or out of the course of the performance of assigned duties and responsibilities of such officers and employees. If the CEO is charged with a civil or criminal action, then such determination shall be made by the Chair of the Board of Trustees (Chair) in consultation with the General Counsel. If the General Counsel is charged with a civil or criminal action, then such determination shall be made by the CEO in consultation with the Chair.

FLVS shall provide for reimbursement of reasonable expenses for legal services for FLVS officers and employees who are charged with civil or criminal actions arising out of and in the course of the performance of assigned duties and responsibilities upon successful defense by the employee or officer.

The provision of such legal services or reimbursement under the conditions described above is declared to be a public school purpose for which FLVS funds may be expended. The CEO shall regularly report to the Board each expenditure by FLVS for legal defense of an officer or employee, or for reimbursement pursuant to this section, and such reports shall be made at a public meeting with notice.

© Neola 2017

Legal F.S. 1002.37
 F.S. 1012.26

EXHIBIT 28



Book	Clean
Section	6000 Finances
Title	TRAVEL AND PER DIEM
Code	po6550
Status	From Neola

6550 - TRAVEL AND PER DIEM

All travel shall be approved by the President and Chief Executive Officer (CEO) or designee.

Travel Reimbursement Policy

Reimbursements for approved travel will be based on the per diem, subsistence, and mileage rate established by F.S. 112.061.

The CEO or designee shall establish procedures for the approval of travel and the submission of expenses for reimbursement.

The approval of travel shall include the consideration of the most cost-effective method of travel. When approved in advance, expenses for business-related travel for FLVS employees and authorized representatives shall be paid at the rate allowed by State law. Copies of detailed receipts for lodging, transportation, tolls, registration fees, parking, and all other expenses must be attached to the traveler's request for reimbursement.

When the traveler uses his/her personal automobile, then the traveler's reimbursement shall not exceed the estimated cost of a rental vehicle. When travel includes an overnight stay, FLVS staff are expected to share accommodations unless (1) a medical exemption is on file, or (2) as approved by the CEO or designee. When more than one (1) employee is going to the same destination, travel should be pooled when such is practical.

Employees shall be reimbursed for travel expenses for a meeting or conference away from their official headquarters, and may qualify for accommodations, consistent with F.S. 112.061.

Meals claimed for authorized day travel (no overnight stay) will be reimbursed through payroll as taxable income to the employee.

Prohibited Expenditures

Any fines or fees or additional costs (such as parking tickets, moving violations, upgrade or cleaning charges, and similar fines or fees or costs) are not reimbursable.

Valet parking expenses are not reimbursable unless the traveler submits documentation affirming it was the only available option.

Travel Costs Paid or Reimbursed from Federal Funds

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with FLVS's travel policy and administrative guidelines. For travel paid for with federal funds, the travel authorization must include documentation that demonstrates that (1) the participation in the event by the individual traveling is necessary to the federal award; and (2) the costs are reasonable and consistent with FLVS's travel policy.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would (1) require circuitous routing; (2) require travel during unreasonable hours; (3) excessively prolong travel; (4) result in additional costs that would offset the transportation savings; or (5) offer accommodations not reasonably adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

To the extent that FLVS's policy does not establish the allowability of a particular type of travel cost, the rates, and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the administrator of general services, or by the president (or his/her designee), must apply to travel under federal awards.

© Neola 2019

Legal

F.S. 112.061
F.S. 1002.37
F.A.C. 6A-1.056
2 C.F.R. 200.475

EXHIBIT 29



Book	Clean
Section	6000 Finances
Title	CROWDFUNDING
Code	po6605
Status	From Neola

6605 - CROWDFUNDING

For purposes of this policy, “crowdfunding” is defined as the solicitation of resources from individuals and/or organizations to support identified activities or projects that enhance the educational program or a specific cause for FLVS. The solicitation is typically from a large number of individuals or organizations utilizing internet-based technologies.

FLVS does not permit or sanction the use of crowdfunding for FLVS or specific school programs or activities, including co-curricular or extra-curricular activities. Nothing herein, however, shall apply to any fundraising activities approved by FLVS Foundation, Inc.

© Neola 2019

Legal F.S. 1002.37

EXHIBIT 30



FLORIDA VIRTUAL
SCHOOL

Book	Clean
Section	6000 Finances
Title	TRUST AND AGENCY FUND
Code	po6670
Status	From Neola

6670 – TRUST AND AGENCY FUND

The FLVS Board of Trustees may establish a Trust and Agency Fund for the financial administration of scholarship and other trusts operated for the benefit of students.

The President and Chief Executive Officer or designee shall be responsible for the administration of the Trust and Agency Fund. The Fund will be audited annually and will be administered under appropriate accounting controls. The books of account will record income and expenses separately for each approved area.

© Neola 2002

Legal	F.S. 1002.37 F.S. 1009.53
-------	------------------------------

EXHIBIT 31



Book Clean
Section 6000 Finances
Title **FUNDING FOR PROMOTION, PUBLIC RELATIONS, AND HOSPITALITY**
Code po6685
Status From Neola

6685 – FUNDING FOR PROMOTION, PUBLIC RELATIONS, AND HOSPITALITY

The FLVS Board of Trustees authorizes the expenditure of funds that are derived from auxiliary enterprises and undesignated gifts, up to the limit set by the State Board of Education Regulations, for the purpose of promotion, public relations, and hospitality of business guests provided such purpose is designed to be directly beneficial to and in the best interest of FLVS.

Such activities may include but not be limited to:

- A. activities involving graduation;
- B. visiting committees;
- C. orientation and work conferences;
- D. recruitment of employees;
- E. official meetings and receptions;
- F. guest speakers;
- G. accreditation studies; and
- H. other developmental activities, awards or other types of recognition for meritorious performance.

Pursuant to State Board of Education regulations, funds from auxiliary enterprises will be defined as profits from enterprise-type activities of FLVS, which may include other internal account funds profits not specifically designated for student or school-level purposes.

Prohibitions on Expenditures

The Board prohibits the expenditure of general funds for any purchases that are not directly related to students. Any expenditures of Board funds must be authorized by law.

© Neola 2017

Legal F.S. 1002.37
 F.A.C. 6A-1.0143

EXHIBIT 32



Book Policy Manual
Section 5000 Students
Title HOMELESS STUDENTS
Code po5111.01
Status Active
Adopted March 29, 2022

[Amended](#)

5111.01 - HOMELESS STUDENTS

Definitions

Children who are identified as meeting the Federal definition of "homeless" will be provided a free appropriate public education (FAPE) in the same manner as all other students of FLVS and other services needed to ensure an opportunity to meet the same challenging State academic standards to which all students are held and to fully participate in FLVS's academic and extracurricular activities. To that end, homeless students will not be stigmatized or segregated on the basis of their status as homeless. FLVS shall establish safeguards that protect homeless students from discrimination on the basis of their homelessness. FLVS shall regularly review and revise its policies, including school discipline policies that impact homeless students, including those who may be a member of any of the protected classes (Policy 2260).

Homeless children and youth, including "certified homeless youth" under State law, are defined as individuals who lack a fixed, regular, and adequate nighttime residence, and include children and youth who meet any of the following criteria:

- A. share the housing of other persons due to loss of housing, economic hardship, or similar reason
- B. live in motels, hotels, trailer parks, or camping grounds due to a lack of alternative adequate accommodations
- C. live in emergency or transitional shelters
- D. are abandoned in hospitals
- E. have a primary nighttime residence that is a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings, or
- F. live in a car, park, public space, abandoned building, substandard housing, bus or train station, or similar setting.

NOTE: According to nonregulatory guidance from the U.S. Department of Education (ED), standards for adequate housing may vary by locality. Please see *Education for Homeless Children and Youth Programs, Non-Regulatory Guidance*, U.S. Department of Education (ED), for factors to consider when determining whether a child or youth is living in "substandard housing".

Pursuant to the McKinney-Vento Act, an unaccompanied youth includes a homeless child or youth not in the physical custody of a parent or guardian. Under State law an unaccompanied homeless youth who is sixteen (16) years of age or older and found to be an unaccompanied homeless youth eligible for services under Federal law shall be issued a certificate by FLVS's Liaison for Homeless Children ~~on FLVS letterhead~~ documenting his/her status on the Department of Children and Families Certified Unaccompanied Homeless Youth (UHY) form, which the certified UHY may use to access health services or to obtain a state identification card or birth certificate at no cost to the certified UHY. which is to be accepted by medical providers and the courts.

The term eligible school is the school of origin, the school zoned for the address where the student is temporarily residing, or another school, which student's residing in that attendance zone are eligible to attend.

The terms enroll and enrollment include attending classes and participating fully in school activities.

Additionally, pursuant to Federal and State law, children or youth who are experiencing homelessness also include migratory children who are living in circumstances described in A-F above.

Identification

The liaison, in collaboration with the FLVS Full Time enrollment team, school advocates, and school personnel, will identify homeless children who seek enrollment in our schools. The liaison will train the school advocates and school personnel on possible indicators of homelessness, sensitivity in identifying families and youth in transition, and procedures for forwarding information indicating homelessness to the liaison. FLVS Full Time will utilize the enrollment document on Student Residency Declaration form to identify homeless students to ensure barriers to identifying, enrolling, and retaining homeless children and youth in school are removed [s.722(g)(1)(J)]

The liaison will maintain data on the number of homeless children and youth in school, where they are living, their academic achievement (including performance on statewide and district-wide assessments), and the reasons for any enrollment delays, interruptions in their education, or school transfers. The liaison will collaborate with the school counselors to ensure no barriers exist for receiving credit for full or partial coursework satisfactorily completed by homeless children and youth while attending a prior school [s.722(g)(1)(F)(ii)].

Services to Homeless Children and Youth

FLVS will provide services to homeless students that are comparable to other students at FLVS, including other educational programs and services, if any for which the homeless student meets eligibility criteria including:

- A. Title I, Part A
- B. public preschool programs and other educational programs and services for which the homeless student meets eligibility criteria
- C. programs for children with disabilities
- D. programs for English learners (ELs) (i.e., students with Limited English Proficiency (LEP))

- E. programs in career and technical education
- F. programs for gifted and talented students
- G. before - and after-school programs (if any)

In addition, unaccompanied homeless high school youth will receive counseling to prepare and improve their readiness for postsecondary education [s. 722(g)(1)(K)].

The President and Chief Executive Officer (CEO) will appoint a Liaison for Homeless Children who will perform the duties as assigned by the CEO. Additionally, the Liaison will coordinate and collaborate with the State Coordinator for the Education of Homeless Children and Youth as well as with community and school personnel responsible for the provision of education and related services to homeless children and youths.

FLVS coordinates district programs and collaborates with other school districts, community service providers and organizations, including: local social services and other community agencies to provide support to homeless students and their families, [s.722(g)(5)(A)(i)]; other school districts regarding homeless student-related transportation, transfer of school records, and other inter-district activities, as needed, [s.722(g)(5)(A)(ii)]; housing authorities, and [s.722(g)(5)(B)]; and ESE [s.722(g)(5)(D)].

School Stability

Maintaining a stable school environment is crucial to a homeless student's success in school. To ensure stability, FLVS must make school placement determinations based on the "best interest" of the homeless child or youth based on student-centered factors. FLVS must:

- A. continue the student's education in the school of origin for the duration of homelessness when a family becomes homeless between academic years or during an academic year; and for the remainder of the academic year even if the child or youth becomes permanently housed during an academic year; or
- B. enroll the student in any public school that non-homeless students who live in the attendance area in which the child or youth, or the family of the child or youth, is actually living are eligible to attend.

When determining a child or youth's best interest, FLVS must assume that keeping the homeless student in the school of origin is in that student's best interest, except when doing so is contrary to the request of the student's parent or guardian, or the student if he or she is an unaccompanied youth. The school of origin is the school the student attended ~~or enrolled in~~ when permanently housed or the school in which the child or youth was last enrolled, including a public preschool. The school of origin also includes the designated receiving school at the next level for feeder school patterns, when the student completes the final grade level at the school of origin.

When determining the student's best interest, FLVS must also consider student-centered factors, including the impact of mobility on achievement, education, health, and safety of homeless students and give priority to the request of the student's parent or guardian, or youth (if an unaccompanied youth). FLVS also considers the school placement of siblings when making this determination.

If FLVS finds that it is not in the student's best interest to attend the school of origin or the school requested by the parent or guardian, or unaccompanied youth, FLVS must provide the individual with a written explanation and reason for the determination in a manner and form understandable to the parent, guardian or unaccompanied youth. This written explanation will include appeal rights and be provided in a timely manner.

Immediate Enrollment

FLVS has an obligation to remove barriers to the identification, enrollment, and retention of homeless students. If a school other than the student's school of origin is chosen on the basis of a best interest determination, the homeless student must be immediately enrolled, even if the student does not have the documentation typically necessary for enrollment, such as immunization and other required health records, proof of residency, proof of guardianship, birth certificate, or previous academic records. The homeless student must also be enrolled immediately regardless of whether the student missed application or enrollment deadlines during the period of homelessness, fails to meet uniform or dress code requirements, has outstanding fines or fees, or absences, or other required documentation.

The enrolling school must immediately contact the school last attended by the homeless student to obtain relevant academic or other records. If the student needs immunization or other health records, the enrolling school must immediately refer the parent, guardian or unaccompanied youth to the Liaison, who will help obtain the immunizations, screenings or other required health records. Records usually maintained by the school must be kept so that they are available in a timely fashion if the child enters a new school or district. These records include immunization or other required health records, academic records, birth certificates, guardianship records, and evaluations for special services or programs. Procedures for inter-State records transfer between schools should be taken into account in order to facilitate immediate enrollment.

In addition, it shall be FLVS's responsibility to make sure that, once identified for services, the homeless student is attending classes and not facing barriers to accessing academic and extracurricular activities, including summer school, career and technical education, and advanced placement (if available).

Dispute Resolution

Homeless families and youths have the right to challenge placement and enrollment decisions. If a dispute arises between a school and a parent, guardian or unaccompanied youth regarding eligibility, school selection, or enrollment of a homeless student, FLVS must follow its dispute resolution procedures, consistent with the State's procedures. If such a dispute occurs, FLVS will immediately enroll the homeless student in the school in which enrollment is sought pending final resolution of the dispute, including all appeals. The student will receive all services for which they are eligible until all disputes and appeals are resolved. In the case of an unaccompanied youth, the liaison shall ensure that the youth is immediately enrolled in the school in which the youth seeks enrollment pending resolution of such dispute. [s. 722(g)(3)(E)(iv)]

Pursuant to Federal and State law, State Board rule, and this policy, FLVS will provide the parent, guardian, or unaccompanied youth with a written explanation of all decisions regarding school selection and enrollment made by FLVS, along with a written explanation of appeal rights.

FLVS's notice and written explanation about the reason for its decision will include, at a minimum, an explanation of how the school reached its decision regarding eligibility, school selection, or enrollment, including the following:

- A. a description of the proposed or refused action by the school;
- B. an explanation of why the action is proposed or refused;
- C. a description of other options the school considered and why those options were rejected;
- D. a description of any other relevant factors to the school's decision and information related to the eligibility or best interest determination such as the facts, witnesses, and evidence relied upon and their sources; and
- E. an appropriate timeline to ensure deadlines are not missed.

FLVS's notice and written explanation shall include contact information for the Liaison and the State Coordinator, and a brief description of the roles of each. FLVS's notice and written explanation shall also inform the parent, guardian, or unaccompanied youth that the Liaison is responsible for providing information describing the State-level dispute resolution process and distributing the appropriate forms to all parties wanting to file an appeal.

To initiate the State-level appeals process, within ten (10) working days after receiving written notification of FLVS-level or inter-district decision, the parent, guardian, or unaccompanied youth may file an appeal with the Liaison, who must provide it to FLDOE. Upon receipt of an appeal, the Liaison is required to notify FLDOE of the State-level appeal and provide that appeal to the FLDOE. The local liaison also must log incidents of State-level appeals in the FLDOE Online Dispute Resolution Tracking System.

The FLDOE and the Commissioner of Education will render a decision on any appeal and provide a copy of such decision to the parties.

All decisions and notices shall be drafted in a language and format appropriate for low-literacy, limited vision readers, and individuals with disabilities.

For children and youth and/or parents or guardians who are English learners or whose dominate language is not English, FLVS will provide translation and interpretation services in connection with all phases of the dispute resolution process pursuant to federal laws.

FLVS will also provide electronic notices via email if the parent, guardian or unaccompanied youth has access to email followed by a written notice provided in person or sent by mail.

Homeless Children in Preschool

Homeless preschool-aged children and their families shall be provided equal access to the educational services for which they are eligible, including preschool programs, including Head Start programs, administered by FLVS. Additionally, the homeless child must remain in the public preschool of origin, unless a determination is made that it is not in the child's best interest. When making such a decision on the student's best interest, FLVS takes into account the same factors as it does for any student, regardless of age. It also considers pre-school age specific factors, such as 1) the child's attachment to preschool teachers and staff; 2) the impact of school climate on the child, including school safety; the quality and availability of services to meet the child's needs, including health, developmental, and social-emotional needs; and 3) travel time to and from school.

Public Notice

In addition to notifying the parent or guardian of the homeless student or the unaccompanied youth of the applicable rights described above, FLVS shall post public notice on the FLVS website of educational rights of children and youth experiencing homelessness in a manner and form understandable to the parents and guardians and unaccompanied youths.

Records

The local liaison will assist the homeless students and their parent(s) or guardian(s) or unaccompanied homeless students in their efforts to provide documentation to meet State and local requirements for entry into school.

All records for homeless students shall be maintained, subject to the protections of the Family Educational Rights and Privacy Act (FERPA), and in such a manner so that they are available in a timely fashion and can be transferred promptly to the appropriate parties, as required. Pursuant to the McKinney-Vento Act, information regarding a homeless student's living situation is not considered directory information (under section 444 of the General Education Provisions Act (20. U.S.C. 1232g) and must be provided the same protections as other non-directory personally identifiable information (PII) contained in student education

records under FERPA. FLVS shall incorporate practices to protect student privacy as described in any of its administrative procedures and in accordance with the provisions of the Violence Against Women Act (VAWA) and the Family Violence Prevention and Services Act (FVPSA). Records are also held confidential in a manner consistent with section 444 of the General Education Provision Act (20 U.S.C. 1232g)

No FLVS Board of Trustees policy, or FLVS administrative procedure, or practice will be interpreted or applied in such a way as to inhibit the enrollment, attendance, or school success of homeless children.

© Neola 2017

Legal	F.S. 743.067
	F.S. 1002.37
	F.S. 1003.01
	F.S. 1003.21
	F.S. 1003.22
	F.S. 1009.21
	F.S. 1009.25
	42 U.S.C. 11431 et seq.

EXHIBIT 33



FLORIDA VIRTUAL
SCHOOL

Book Policy Manual
Section 8000 Operations
Title BONDING
Code po8740
Status Active
Adopted June 22, 2021

[Amended](#)

8740 - BONDING

The [FLVS](#) Board of Trustees ("Board") recognizes that prudent trusteeship of the financial resources and assets of ~~the Florida Virtual School ("FLVS")~~ dictate that [officials and](#) employees responsible for the safekeeping of FLVS monies be [appropriately](#) bonded.

~~FLVS~~[The Board](#) shall be indemnified against loss of money by bonding ~~of~~[officials and](#) employees holding ~~thesuch~~ positions ~~and~~ in ~~thesuch~~ amounts determined by the Board.

All other employees handling money shall be covered under a blanket bond in an amount determined by the Board.

~~The Board~~[FLVS](#) shall bear the cost of bonding each [official and](#) employee [who is](#) required to be bonded by this policy.

© Neola 2002

Legal [F.S. 1001.42](#)
[F.S. 1002.37](#)
[F.S. 1010.40](#)
[F.S. 1010.41](#)
[F.S. 1010.07](#)

EXHIBIT 34

B001 – BENEFITS BEYOND THE PAYCHECK

Policy Issue Date: 7/1/2018

POLICY:

FLVS provides an employer-sponsored group health and benefits plan to all full-time employees who are eligible for benefits. Full-time employees working 40 hours per week are entitled to the benefits cited below. All benefit offerings are reviewed by the FLVS Insurance Committee and authorized by the FLVS Board of Trustees or their designees. All benefits provided to FLVS employees and/or costs thereof are subject to modification, change, or deletion at any time as determined by the FLVS Board of Trustees or their designees.

Employees are eligible effective the first of the month following 60 days of full-time contiguous employment. A Benefits Orientation is offered during the new employee orientation phase of employment.

GROUP INSURANCE

FLVS Board paid benefits include:

- Medical Coverage (approx. 85 percent for employee only, 75 percent towards dependent coverage)
- Dental Coverage (100 percent for employee in Low PPO Dental Program)
- Basic Life and Accidental Death and Dismemberment Benefits (100 percent)
- Short-term Disability and Long-term Disability (100 percent)
- Employee Assistance Program (100 percent)

PROCEDURE:

For details and official terms of the FLVS Board approved paid plans, refer to the benefits tab in Workday.

**FLVS reserves the right to modify its benefits for employees at any time.*

The Board offers the following as part of the benefits package:

MEDICAL COVERAGE

- FLVS pays approximately 85 percent of eligible employee-only medical tier, and approximately 75 percent towards any employee plus dependent tier.
- A Prescription Plan is included in the medical coverage.
- The employee's portion of the premiums will be paid through payroll deduction on a pre-tax basis*
- Options are provided for medical plan selection.
 - » See your current Medical Policy Entitlements

TOBACCO USE

- All employees who are enrolled, or who become enrolled, in employer-sponsored medical coverage are required to acknowledge their tobacco use status. Those who report the use of tobacco will be given the opportunity to enroll in a tobacco cessation program.

- ~~Employees who designate themselves as “non-tobacco users” must inform the Benefits Department within three business days of using a tobacco product.~~
- ~~Covered employees who certify that they have used tobacco in the preceding 90 days, and who do not choose to enroll in a tobacco cessation program, will be issued a bi-weekly surcharge.~~
- ~~Surcharge will not exceed 20 percent of the total annual cost for employee-only coverage.~~
- ~~All covered employees will be given the opportunity on at least an annual basis to recertify their tobacco use status and have the surcharge waived if they have met the requirements to be designated a “non-tobacco user.”~~
- ~~Covered employees may be tested at any time. Employees who have falsely claimed the “non-tobacco user” designation, or who failed to report their current tobacco use within the allotted timeframe, may be charged retroactive for the “current tobacco user” surcharge, and may be subject to corrective disciplinary action, up to and including termination.~~

~~WAIVERS~~

- ~~For some employees it may be considered unreasonably difficult due to a medical condition to achieve the standards for the surcharge waiver under this program, or it may be medically inadvisable to attempt to achieve the standards for the surcharge waiver under this program. In such cases, it is the employee’s responsibility to contact the Benefits Department, which will assist in developing a reasonable alternative standard in which to qualify for the surcharge waiver.~~

~~Currently, there are several states with “smoker’s protection laws.” Covered employees in these states may be exempt from mandatory participation in this program and should contact Benefits Department for more information.~~

~~DENTAL COVERAGE FOR EMPLOYEES AND DEPENDENTS~~

- ~~Low PPO Dental coverage is available as an employer-paid benefit to eligible employees.~~
- ~~Employees may buy up coverage for themselves and may also purchase coverage for their eligible dependents.~~
- ~~Employee premiums will be deducted from their paychecks on a pre-tax basis*~~

~~VISION COVERAGE FOR EMPLOYEES AND DEPENDENTS~~

- ~~Vision coverage is available as an employee-paid benefit to eligible employees.~~
- ~~Employees may buy coverage for eligible dependents.~~
- ~~Employee premiums will be deducted from their paychecks on a pre-tax basis*~~

~~FLEXIBLE SPENDING ACCOUNTS~~

- ~~Employees may elect and participate in a medical FSA for eligible health care expenses.~~
- ~~Employees may elect and participate in a dependent care FSA for child/elder care expenses.~~
- ~~FSA plans are an employee-paid benefit.~~
- ~~FSA election amounts will be deducted from employees’ paychecks on a pre-tax basis*~~

~~BASIC LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT (AD&D) INSURANCE~~

- ~~Basic Life and AD&D coverage is available as an employer-paid benefit to eligible employees.~~
- ~~Employees receive a basic \$40,000.00 life insurance policy. The policy is doubled in the event of accidental death or dismemberment.~~
- ~~This is a portable insurance benefit that can be converted and maintained post-FLVS employment.~~

~~VOLUNTARY LIFE INSURANCE~~

- ~~Voluntary life insurance is available as an employee-paid benefit to eligible employees.~~
- ~~Employees may buy coverage on eligible dependents.~~
- ~~Employee premiums will be deducted from their paychecks on a post-tax basis.~~
- ~~This is a portable insurance benefit that can be converted and maintained post-FLVS employment.~~

~~EMPLOYEE ASSISTANCE PROGRAM~~

- ~~Employee Assistance Program coverage is available as an employer-paid benefit to eligible employees.~~
- ~~Information on accessing the employee assistance program can be found on the Benefits section of FLVSConnect or by contacting the Benefits Department.~~

~~ALLSTATE SUPPLEMENTAL INSURANCE~~

- ~~AllState supplemental insurance is an employee-paid benefit.~~
- ~~These policies pay cash directly to the employee under qualifying circumstances, regardless of any other insurance.~~
- ~~Employee premiums will be deducted from their paychecks on a pre-tax basis.~~
- ~~This is a portable insurance benefit that can be maintained post-FLVS employment.~~

~~ACCIDENT INSURANCE~~

- ~~These policies pay cash directly to the employee in the event of a qualifying accident, regardless of any other insurance.~~
- ~~Accident coverage is available as an employer-paid benefit to eligible employees.~~
- ~~Employee premiums will be deducted from their paychecks on a pre-tax basis.~~

~~SHORT-TERM DISABILITY~~

- ~~Basic short-term disability coverage is available as an employer-paid benefit to eligible employees. Employees receive 66.75 percent of weekly salary coverage, up to a max of \$250.00 per week.~~
- ~~There is an eight-day wait period (non-reimbursable period) for illnesses and a one-day wait period for accident claims.~~
- ~~The maximum duration for short-term disability payments is 26 weeks from disability date.~~
- ~~Employees must exhaust their accrued sick and annual leave prior to receiving a short-term disability payment to ensure no more than 100 percent salary continuance.~~

~~SHORT-TERM DISABILITY BUY-UP~~

- ~~• Short-term disability buy-up coverage is available as an employee-paid benefit to eligible employees. Employee paid premiums will be deducted from their paychecks on a post-tax basis.~~
- ~~• Employees electing this coverage receive 66.75 percent of weekly salary coverage, up to a max of \$1,000.00 per week.~~

~~LONG-TERM DISABILITY~~

- ~~• Long-term disability coverage is available as an employer-paid benefit to eligible employees.~~
- ~~• Employees receive 60 percent of monthly salary, up to a max of \$6,000.00 monthly.~~
- ~~• Benefits begin after 180 days of disability.~~

~~LEGAL PROTECTION~~

- ~~• Legal and Identity Theft coverage is available as an employee-paid benefit to eligible employees.~~
- ~~• Employee premiums will be deducted from their paychecks on a post-tax basis.~~

~~*Note: Currently NJ is the only state in which Florida Virtual School operates that does not follow Section 125 Benefit Tax Code, therefore, these payroll deductions are NJ Taxable.~~

EXHIBIT 35

F001 — ANNUAL BUDGET

Policy Issue Date: 7/1/2018

POLICY:

~~The President/CEO shall prepare an annual budget in accordance with Florida law. In formulating the budget, the President/CEO shall:~~

- ~~▪ Utilize a system of cost effectiveness analysis for making management decisions and developing the school's mission and goals.~~
- ~~▪ Consider the immediate and long range needs of the school and student achievement data obtained pursuant to Section 1008.22 and 1008.34, Florida Statutes.~~

~~The President/CEO shall submit the proposed annual budget to the Board of Trustees for review and approval. The Board of Trustees shall adopt a balanced budget.~~

EXHIBIT 36

F002—BUDGET AMENDMENTS

Policy Issue Date: 7/1/2018

POLICY:

The President/CEO shall ensure that all school obligations and expenditures are within the appropriation allowed in the school budget. In addition, the President/CEO shall propose a budget amendment for the Board of Trustees consideration whenever:

- ~~The total appropriations previously authorized by the Board of Trustees for the General Fund in the current fiscal year need to be increased.~~
- ~~The total individual project appropriations previously authorized by the Board of Trustees for the current fiscal year for the Special Revenue Fund need to be increased.~~
- ~~The total appropriations previously authorized by the Board of Trustees for any Enterprise Funds need to be increased.~~
- ~~The total appropriations previously authorized by the Board of Trustees for any Internal Service Funds need to be increased.~~

~~Budget amendments shall be aggregated and presented in the form of an agenda item in the monthly Board meeting after the need is recognized.~~

EXHIBIT 37

F003—BANKING SERVICES

Policy Issue Date: 7/1/2018

POLICY: DEPOSITORIES

The Board of Trustees shall approve a list of financial institutions as depositories of Board funds. The Board shall select financial institutions that are approved by the Florida Department of Insurance and the Office of the Treasurer as qualified public depositories.

DEPOSITING AND WITHDRAWING FUNDS

Funds may be received, disbursed, or transferred by electronic or other medium or drawn from any school depository, by warrant to, from, or within its accounts in Board approved financial institutions. Adequate internal control measures shall be established and maintained on the authority of the Board, as prescribed by Florida Statutes or State Board of Education Rules.

TRANSFER OF FUNDS

The President/CEO or designee may be authorized by a Board resolution to enter into authorizing agreements with financial institutions for monetary transactions through electronic or other medium, from one county depository to another, or within a county depository for financial purposes. All monetary transactions shall be confirmed in writing and signed by the President/CEO or designee.

AUTHORIZED SIGNATURES FACSIMILE SIGNATURES

The facsimile signature of the Board Chairman and the President/CEO may be affixed to warrants as authorized by Board resolution. The facsimile signature of the Board Chairman may be used on contracts with staff members and warrants.

- As used herein, facsimile signature shall mean a reproduction by engraving, imprinting, stamping, or other source of the manual signature.
- Designated personnel in Financial Services are authorized to use the facsimile signature of the Board Chairman and the President/CEO.
- The facsimile signature shall be kept secured at all times.

EXHIBIT 38

F007—FINANCIAL REPORTS AND STATEMENTS

Policy Issue Date: 7/1/2018

POLICY:

~~The financial records and accounts of the Board shall be kept by the President/CEO and shall be reported on forms prescribed by State Board of Education Rules. Financial records shall be maintained pursuant to accounting methods described in State Board of Education Rule 6A-1.001.~~

~~If such forms are not prescribed by State Board of Education Rules or Florida Statutes, a uniform system shall be established by the Board.~~

EXHIBIT 39

F012 – PROMOTIONAL ACTIVITIES AND COMMUNITY RELATIONS

Policy Issue Date:

7/1/2018 Page 1 of 1

POLICY:

Funds derived from auxiliary enterprises and undesignated gifts may be used for the purpose of promotion, public relations, and hospitality of business guests provided that such purpose will directly benefit or be in the best interest of the Board. Promotions and public relations activities may include, but are not limited to, activities involving visiting committees, orientations and work conferences, recruitment of employees, official meetings and receptions, business guests, guest speakers, accreditation studies, and other developmental activities, awards, or other types of recognition for meritorious performance.

Disbursements for any fiscal year for hospitality of business guests shall not exceed the amounts set out in State Board of Education rules.

Funds used for purposes described above shall be expended from the fund which generated the revenue.

EXHIBIT 40

F016 – REVENUE AND FEES

Policy Issue Date: 7/1/2018

Page 1 of 1

POLICY:

The Florida Virtual School Board of Trustees requires that all revenue generated by Florida Virtual School be used in accordance with Florida law for the benefit of Florida Virtual School and its students. The Florida Virtual School Board of Trustees requires the following:

- All revenue generated by Florida Virtual School shall be accounted for in accordance with applicable law and accounting standards. A separate accounting shall be maintained for all legally restricted funding.
- The various types of revenue generated by Florida Virtual School shall be accounted for as required by State Board of Education rules and the manual titled “Financial and Program Cost Accounting for Florida Schools,” as well as applicable governmental accounting standards. All costs associated with Florida Virtual School enterprise operations (Business Development, Global School, and Franchises) shall be borne by those operations.
- The Florida Virtual School President/CEO shall be responsible for establishing and revising Florida Virtual School fees for services and products as appropriate based upon market conditions or other factors and is approved by the FLVS Board of Trustees. The Florida Virtual School annual budget shall include a budget by fund of the estimated annual revenues to be generated from all Florida Virtual School fees, as well as the related appropriations detailing the use of the funds by expenditure categories. A schedule of the established fees shall be included in the annual budget submitted to the Florida Virtual School Board of Trustees.
- All Florida Virtual School revenue shall be used in accordance with the budget adopted by the Florida Virtual School Board of Trustees.

EXHIBIT 41

~~TR001 – TRAVEL/ENTERTAINMENT EXPENSES~~

Policy Issue Date: 7/1/2018

POLICY:

The Florida Virtual School Board of Trustees recognizes that travel by the Board of Trustees and employees of Florida Virtual School is necessary to the successful operation of Florida Virtual School. Travel shall be reimbursed in accordance with applicable Florida law. The Florida Virtual School Board of Trustees delegates to the President/CEO and his/her designees the authority to approve travel in accordance with Florida law for the benefit of Florida Virtual School. A report on the operating budget travel of the Florida Virtual School Board of Trustees and employees for each month shall be included with the monthly financial report submitted to the Board of Trustees.

In compliance with 112.061, Florida Statutes, FLVS will reimburse regular employees for ordinary, necessary, and reasonable expenses incurred in the course of business-related travel in compliance with Florida State Law, based upon the rates established in sections 112.061 (3), (6), (7), Florida Statutes. Travel expenses must be supported by receipts and an authorization request form pre-approved by a manager is always required for FLVS business travel. Expense reports must be submitted to Finance within 14 business days of the employee's last day of travel for single reports, or within 14 business days of the close of the month for monthly reports.

Although these procedures establish guidelines, it is the responsibility of each traveler to comply with Section 112.061(7) (a), Florida Statutes. This statute requires each employee to travel by the most economical means and states, in part, that all travel must be by a usually traveled route. The [FLVS Travel Worksheet](#) must be used to determine the least expensive method of travel. Any fraudulent claim is subject to criminal prosecution and immediate dismissal from employment with FLVS.

In all cases, when travel includes an overnight stay, FLVS staff are expected to share accommodations unless a medical exemption is on file and approved by the senior manager, Benefits and Compensation. Exceptions may be allowed as determined by the President/CEO or his/her designee. At the President/CEO's discretion, the employee's post-of-duty can be changed for specific business functions.

PROCEDURE:

TRAVEL AUTHORIZATION

Staff will enter a Request in the Concur Travel and Expense system for ALL travel including their projected travel expenses. An expense reimbursement request will not be processed for travel without this pre-approval attached. This is an automated system providing FLVS with an audit trail showing manager approval.

A request must be submitted and approved by the manager for all business travel expenses, whether they are personally paid and requiring reimbursement, company paid, or a combination of the two. This includes any purchases made on a FLVS issued Purchasing Card. A statement of benefits accrued to the organization because of the employee's travel must also be included on the Request.

Reservations for all airline travel, rental vehicles and lodging shall be obtained by using Concur Travel and Expense. Concur Travel and Expense is an online booking tool that limits staffs' out of pocket expenses while guiding staff to adhere to FLVS travel policy. Reservations made outside of Concur Travel and Expense should be an exception and may require department director or department leader approval. An exception is made for lodging when a conference hotel rate is less than the State Government rate in Concur. If this occurs, please use the conference site to make your hotel reservations and add a comment of explanation to your request and expense report. A credit card is always required to make a lodging reservation whether you make the reservation inside of Concur or on a conference site.

A benefit provided by FLVS is a traveler's ability to earn and keep personal travel program rewards. This information must be entered and maintained within the traveler's Concur profile by the traveler or his/her delegate.

IN-STATE

In-state travel must be approved by the manager, provided there are dollars budgeted, following the process below:

Unless otherwise stated, the Request in Concur should be submitted at least thirty (30) days prior to a conference and at least seven (7) days prior to a local training/meeting.

OUT-OF-STATE

Out-of-state travel for conferences and trainings should be approved by the department leader, prior to being entered into Concur. When possible, the **Conference Travel Request** Form should be submitted for review at least sixty (60) days prior to travel, and the approved form must accompany the travel request when submitted into Concur thirty, (30) days prior to travel. Dollars must be budgeted, and the travel should yield a benefit to FLVS (thought leadership, sales, etc.). Participants will be required to debrief with their teams, sharing what they learned.

Any exceptions to this process for conference travel must be approved by a department leader. All other out-of-state meetings should be requested seven days (7) prior to travel.

EXPENSE REPORTING

Expenses must be appropriately documented and submitted for approval with an Expense Report that can be obtained online at: <https://www.concursolutions.com/default.asp>.

Include all travel expenses on the expense report, both personally paid and company paid. Travel and Expense report titles should be descriptive and informative.

Expense reports are to be reviewed and approved by the Expense Team for proper documentation and reasonableness prior to reimbursement. All submitted expenses are subject to review by the employee's manager, director, and/or department leader.

Expenses must be submitted within 14 business days after the last day of business travel or a business purchase. Expenses submitted beyond this timeframe are subject to denial of reimbursement by a manager. An exception to this procedure shall be given to frequent travelers who may wish to submit their expenses on a monthly basis. In this instance, expenses shall be submitted within 14 business days of the close of the previous month.

Employees must reside more than 50 miles away from a conference/ meeting location to qualify for lodging reimbursement. Employees residing less than 50 miles away from the VLC or a conference/meeting location are expected to commute daily, unless prior approval has been obtained by their department leader. Employees residing less than 50 miles away from the VLC or a conference/meeting location are expected to commute daily, unless prior approval has been obtained by their department leader.

Employees are either provided work space within the VLC or are expected to work from an alternative location, generally their home office. Employees not assigned to the VLC, living more than 50 miles away, will calculate mileage for business travel from their home office, which is their post-of-duty. Employees working virtually and living less than 50 miles from VLC are not eligible for mileage reimbursement to and from the VLC.

When traveling to a meeting or conference outside of the VLC, the employee is reimbursed for mileage as determined by the mileage calculator in Concur. As stated in Section 112.061, the most economical means of travel must always be considered and the lowest cost choice will be reimbursed.

When traveling on FLVS business, mileage and tolls will not be reimbursed for vicinity mileage incurred while staying at the temporary location.

A copy of an itemized agenda showing dates, times, purpose, location, and meals provided, must be attached for per diems to be processed. A copy of a calendar invitation substantiating the reason for travel showing dates, times, purpose, location, and meals provided should be added to all travel expense requests that do not include an official agenda.

PERSONAL AUTO MILEAGE

The President/CEO may authorize the use of privately owned vehicles for official travel in lieu of publicly owned vehicles or common carriers. The traveler is entitled to a mileage allowance at a fixed rate 44.5 cents per mile. Reimbursement for expenditures relating to the operation, maintenance, and ownership of a vehicle, to include gasoline, shall not be allowed when privately owned vehicles are used on public business.

All personal car mileage is calculated by the mileage calculator built into the Concur system. The calculator utilizes Google Maps as the official mapping tool. In case a person travels by an indirect route for his own convenience, any extra costs shall be borne by the traveler; and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route.

Employees are expected to choose the most cost-effective method of travel, be it personal vehicle or rental vehicle, determined by the [FLVS Travel Worksheet](#). Employees will be reimbursed for the lesser amount, regardless of the method selected.

Employees may be asked, and are encouraged, to share commuting expenses and carpool when traveling to FLVS meetings or trainings.

Mileage incurred by independent contractors for routine travel to and from the VLC is not reimbursed. Independent contractors should follow the same policies and procedures as FLVS employees, unless their contract dictates otherwise.

RENTAL OF AUTOMOBILES

Rental vehicles must be booked via the Concur system and billed directly to FLVS. Employees traveling in a rental vehicle are permitted to submit for reimbursement of gasoline and toll expenses incurred.

The preferred provider for FLVS is EAN Services, LLC (Enterprise or National), currently under contract with the State of Florida. Travelers should utilize Enterprise Rent A Car or National Car Rental if available and not prohibitively far away.

Economy, Intermediate or Full Class automobiles are to be used unless traveling with three or more staff; carrying large amounts of collateral; or if preapproved by the traveler's manager, in which case a larger vehicle may be selected. Only FLVS staff, business associates, or a staff member's immediate family member are permitted as passengers in the rental car.

Before renting a vehicle, obtaining an electronic copy of an [FLVS insurance identification card](#) is required and can be found on the Expense Management intranet page. Employees frequently using rentals should obtain a business-size insurance card to use when renting vehicles. These insurance cards are available from your Expense Management team.

The rental vehicle contract includes an insurance override agreement that reads:

The State shall have the right and privilege to allow Business Associates and Personal Associates of the Renter to drive the rented vehicle while traveling for business purposes, even though the Business Associate or Personal Associate is not an employee of the Eligible User or the State, and has not signed the rental agreement. Any Business Associate or Personal Associate granted such permission shall be entitled to receive all insurance and other benefits of the rental agreement to the same extent as if the Business Associate or Personal Associate had signed the rental agreement.

A Business Associate is defined as a duly licensed driver who is an employee of the same or another Eligible User, an employee of a state contractor, vendor, or supplier, or a volunteer performing an official state function, and who is traveling with the Renter for the purpose of conducting state business or performing official duties.

A Personal Associate is defined as a duly licensed driver traveling in the rental vehicle with the Renter who has one of the following relationships to the Renter: spouse, life partner, and children above the age of 25 living at Renter's home.

The entire EAN Services, LLC contract with the current pricing and insurance provisions is available on the [State of Florida website here](#).

An additional layer of primary insurance protection is provided for the FLVS traveler if renting through the State of Florida contract with Enterprise Rent A Car or National Car Rental. The secondary insurance protections of FLVS (NEFEC) only apply to employees of the Florida Virtual school district that are conducting business for the district. Others must rely on their personal car insurance coverage secondary to the insurance offered by the Vendor. Additional costs for insurance on all rentals are at the expense of the renter and not covered by FLVS. In the state of Florida, a person's PIP coverage is primary regardless of the car he/she is driving.

Prior to returning the rental vehicle, renters should refill the vehicle with regular gasoline to the fuel level at the time of the pickup. It is always less expensive to fill up prior to returning the vehicle to the rental agency. The current state contract with EAN Services, LLC provides for fuel prices to be set the first Monday of each month by the Energy Information Administration. This makes it acceptable to fill up on site at Enterprise Rent A Car or National Car Rental when necessary.

The purchase of gasoline or reimbursement of a gasoline purchase on an FLVS purchasing card is only permitted when a rental car is used for FLVS purposes. The business purpose for the travel must be noted on the purchasing card transaction in the system of record. The final purchase receipt is required to document the expense. In the event that gas is prepaid (paid prior to pumping), the traveler must obtain the final (second) receipt showing the final sale amount for the transaction.

Tolls will be reimbursed for actual expenses incurred. Receipts are required for all tolls exceeding \$10.00 per day.

The addition of a GPS/Navigation System or any additional services in a rental car is a personal expense and will not be reimbursed by FLVS. FLVS will not pay fines or fees related to traffic violations, toll violations, or assessed by the rental agency while an employee is traveling in a business rental or leased vehicle.

LODGING EXPENSES

A traveler may not claim per diem or lodging reimbursement for overnight travel within 50 miles (one-way) of his/her post-of-duty or residence, as determined by the default route on Google Maps, unless the circumstances necessitating the overnight stay are fully explained by the traveler and approved by the President/CEO or his/her designee. Please refer to the "Personal Auto Mileage" section of this manual for the full mileage policy.

When travel includes an overnight stay, FLVS staff will be expected to share accommodations, aligning with the commitment to ensure that the most cost effective methods of travel are utilized. Exceptions may be allowed as determined by the President/CEO or his/her designee. FLVS will

provide single accommodations when the employee is on record as having a recurring medical condition or disability and the employee provides a medical statement to the Human Resources Department. The doctor's statement must acknowledge the employee's requirement of a single room and HR must approve the single room request.

Employees who request a room of their own and do not have a medical statement on file with HR, will generally be responsible for making that reservation, and must arrange for the payment of accommodation. The department sponsoring the meeting should notify individuals requesting a single room and Financial Services of the amount that will be reimbursed by FLVS. The amount eligible for reimbursement is the standard amount FLVS would incur for the individual had the room been shared.

Any additional charge the employee incurs above what FLVS has negotiated is the responsibility of the employee. Extended hotel accommodations; additional services or costs; and changes are the financial responsibility of the traveler.

In some instances (staff-wide conferences, Transformations, school visits, etc.) FLVS has contracts in place with hotels to reduce costs and eliminate sales tax. When this is the case, the employee is required to use the hotel under contract if there is availability. This requirement ensures fulfillment of our contract with the hotels. Should an employee choose to stay elsewhere, it is their responsibility to pay for his/her own accommodations. Exceptions may be made when the cost is reviewed and deemed reasonable by the Expense Team and then approved by the employee's manager. No sales tax will be reimbursed to the traveler when a contract is in place at his/her lodging choice.

Itemized motel or hotel receipts must be attached regardless of the method of reimbursement. Receipts must show the name and address of the establishment, the name of the traveler, the daily rate(s) paid, the dates checked in and out, and the number of persons who occupied the room.

If the traveler stayed at a home of friends or relatives, a statement to that effect, noting the names and addresses, must be attached or noted in the expense report remarks.

MEAL EXPENSES

CLASS A AND B TRAVEL

While on an overnight pre-approved business trip (Class A/B Travel), employees are authorized to receive per diem for meals. Meals included in the agenda of a conference/training/meeting are not reimbursed. When breakfast is provided by a hotel, unless there is a medical reason or special circumstance, employees will not be reimbursed for breakfast per diem.

Florida Statute 112.061 (11) (a) requires a copy of the program or agenda of a convention or conference, itemizing registration fees, meals, or lodging included in the registration fee, be attached to, and filed with, the copy of the travel expense authorization.

Reimbursement is based on time of arrival and time of departure:

- Breakfast: \$6.00 Travel begins before 6 a.m. and extends beyond 8 a.m.
- Lunch: \$11.00 Travel begins before 12 p.m. and extends beyond 2 p.m.
- Dinner: \$19.00 Travel begins before 6 p.m. and extends beyond 8 p.m.

A traveler may not claim per diem or lodging reimbursement for overnight travel within 50 miles (one way) of his/her post of duty or residence unless the circumstances necessitating the overnight stay are fully explained by the traveler and approved by the President/CEO or his/her designee.

CLASS C TRAVEL

A traveler shall not be reimbursed for Daily Allowance for Class C travel (day trips), but shall receive meals as provided in this section. The allowance for meals shall be based on the following schedule:

- Breakfast: \$6.00 Travel begins before 6 a.m. and extends beyond 8 a.m.
- Lunch: \$11.00 Travel begins before 12 p.m. and extends beyond 2 p.m.
- Dinner: \$19.00 Travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

No allowance shall be made for meals when travel is confined to the immediate vicinity of the employee's post of duty; except assignments of official business outside the traveler's regular place of employment if travel expenses are approved.

The **Class C meal allowance** authorized by Section 112.061(6)(b), Florida Statutes, **is defined as taxable income** by the Internal Revenue Service and is subject to withholding of income and social security taxes. It is required to be reported as wages on the traveler's W-2 form. Class C meal allowances must be shown on the traveler's travel voucher, deducted from the total claimed, and submitted to Payroll for payment through the payroll system. All Class C meal allowances are paid by non-state funds.

PER DIEM IN LIEU OF ACTUAL HOTEL AND MEAL EXPENSES (DAILY ALLOWANCE)

For overnight trips, an employee shall be entitled to a daily allowance rate of \$80 per day, payable for any portion of each six (6) hour period of any day for which travel is incurred. This per diem amount is in lieu of reimbursement for actual hotel expenses and the meal per diem amounts. An appropriate reduction in the stipend amount shall be made for meals included in the agenda of a conference, training, or meeting.

PER DIEMS FOR INTERNATIONAL TRAVEL

Rates for international travel shall not begin until the date and time of arrival in the country from the United States. Rates for international travel shall terminate on the date and time of departure from the foreign country to the United States. Rates for international travel shall not be claimed for any quarter in which meal allowances or per diem is claimed. When a traveler goes from one geographic location to another within the same quarterly period, reimbursement shall be calculated at the applicable rate where the majority of the quarter was spent regardless of which area has a higher reimbursement rate. Pursuant to Section 112.061 (3)(f), Florida Statutes,

reimbursement rates for international travel can be found at https://aoprals.state.gov/web920/per_diem.asp.

~~PHONE, FAX, AND POSTAGE EXPENSES~~

Expenses incurred for business communications while traveling on business are normally reimbursable. Personal calls or faxes made during travel are **NOT** reimbursable.

Internet charges should be minimized. When an employee has an air card provided by FLVS, the air card should be used rather than paying for Internet services at the hotel. Wireless Internet is available at all contracted hotels in the Orlando area as well as other locations.

In-flight computer usage is only permitted when the employee has included the expense on a Request; is working on FLVS business; and the flight is more than 2 ½ hours in duration.

~~TRANSPORTATION AND PARKING~~

Bus fare, taxis, and public transportation for business purposes are reimbursable, with receipts.

No valet parking will be reimbursed unless there is a medical reason or a special circumstance. Documentation must be provided.

~~OTHER FEES~~

Any expense that exceeds \$10.00, aside from meal per diems, requires a receipt be submitted for reimbursement.

Paid registration receipts must be attached. FLVS does not accept credit card statements or cancelled checks. They do not provide the detail necessary to verify the employee's expense report.

All other receipts for parking, etc. must be attached to the expense report with an explanation of the expense.

~~IRS GUIDELINES FOR DOCUMENTING EXPENSES~~

FLVS complies with the Internal Revenue Service (IRS) rules governing travel, entertainment, and gift expenses. See available rules at http://www.irs.gov/irm/part1/irm_01-032-001.html#d0e429.

~~DEFINITIONS~~

Agenda— Documentation showing dates, times, location, purpose, and any meals provided at a conference or meeting attended.

Authorized Person—

- ~~1. A person other than a public officer or employee who is authorized by an agency to incur travel expenses in the performance of official duties.~~
- ~~2. A person who is called upon to contribute time and services as a consultant or advisor.~~
- ~~3. A person who is a candidate for an executive or professional position.~~

~~**Class A Travel**—Continuous travel of 24 hours or more away from official post-of-duty.~~

~~**Class B Travel**—Continuous travel of less than 24 hours, which involves overnight absence from official post-of-duty.~~

~~**Class C Travel**—Travel for short or day trips where the traveler is not away from his official post-of-duty overnight.~~

~~**Common Carrier**—Train, bus, and commercial airline operating scheduled flights, rental cars of an established rental car firm, state motor pool, state aircraft, or private aircraft.~~

~~**Conference**—The coming together of persons with a common interest or interests for the purpose of deliberation, interchange of views, or for the removal of differences or disputes and for discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops which are large formal group meetings that are programmed and supervised to accomplish intensive research, study, discussion, and work in some specific field or on a governmental problem or problems. A conference does not mean the coming together of agency or interagency personnel.~~

~~**Convention**—The assembly of representative groups or persons coming together for the accomplishment of a purpose of interest to a larger group or persons. A convention does not mean the coming together of agency or interagency personnel.~~

~~**Daily Allowance**—Per diem in lieu of actual hotel and meal expenses, formerly “Stayed with Family/Friends.”~~

~~**Employee**—An individual, other than an officer or authorized person as defined, who is filling a regular or full-time authorized position and is responsible to the agency head.~~

~~**Most Economical Method of Travel**—The mode of transportation (privately owned vehicle, common carrier, etc.) designated by an agency head in accordance with criteria prescribed by Section 112.061, Florida Statutes.~~

~~**Officer or Public Officer**—An individual who, in the performance of his official duties, is vested by law with sovereign powers of government and who is either elected by the people or commissioned by the Governor and has jurisdiction extending throughout the state, or any person lawfully serving instead of either of the foregoing two classes of individuals as initial designee or successor.~~

~~**Post of Duty**—The official headquarters as assigned by an employee’s manager and/or the Talent Management Department~~

~~**Travel Day**—A period of 24 hours (midnight to midnight) consisting of four quarters of six hours each.~~

Travel Expense— Necessary expenses while traveling; actual expenses while traveling; the usual, ordinary, and incidental expenditures necessarily incurred by the traveler.

Travel Period— A period of time between the time of departure and time of return.

Traveler— Public officer, public employee, or authorized person when performing authorized travel.

VLC— Virtual Learning Center; the administrative office of Florida Virtual School.