



FLORIDA CERTIFIED ORGANIC GROWERS & CONSUMERS, INC. (FOG)

FISCAL POLICIES AND PROCEDURES

Fiscal Year 2017

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INTRODUCTION

The mission of Florida Certified Organic Growers and Consumers, Inc. is to support and promote organic and sustainable agriculture, wherein; we educate consumers, farmers, future farmers (children & youth), businesses, policy makers and the general public.

FINANCE AND ACCOUNTING POLICY AND PROCEDURES

PURPOSE:

The Finance Policies & Procedures Manual has been designed to enhance the safeguarding of assets and the reliability of financial records of this organization. These procedures are for daily, weekly, monthly and annual use in the functioning activities of Florida Certified Organic Growers & Consumers, Inc. The organization operates various programs and projects and has used several DBA's (doing business as) for identification or marketing purposes. Registered DBA's include Florida Organic Growers (FOG), or "FOG" which will be utilized throughout this manual and Quality Certification Services (QCS).

The objectives of the procedures are as follows:

1. Provide an internal accounting control system, which outlines the plan of organization, procedures and records.
2. Provide information to improve the quality of performance and reduce the possibility of error, mismanagement and fraud.
3. Provide reasonable assurance that:
 - Transactions conform with management authorization.
 - Transactions are recorded in accordance with accounting conventions and accountability over assets maintained.

ELEMENTS OF AN EFFECTIVE INTERNAL ACCOUNTING CONTROL SYSTEM

1. Control environment -- program and administrative staff must understand the importance and philosophy of internal accounting control.
2. Director and management involvement -- control systems are more effective if those who authorize programs and execute transactions are involved in the day-to-day management of the organization.
3. Control objectives -- include control over authorization of transactions, recording of transactions, access to assets and asset accountability. Reflect the unique environment, attributes and risks inherent in the operation of this organization.
4. Organization structure and management controls -- facilitate establishment of control objectives and execution of control procedures. Include clear lines of authority, clear definition of responsibility, authority commensurate with responsibilities.
5. Key policies and procedures should be clearly communicated.

6. Segregation of duties -- responsibilities should be assigned to personnel in such a manner that no one individual controls all aspects of processing a transaction.
7. Management is expressly prohibited from overriding internal controls.
8. Record keeping and information systems -- collection, classification and accumulation of information.
9. Financial reporting system -- a concise, comprehensive and timely report detailing the financial activity of each major area of operation should be prepared.
10. Budgets -- allow effective monitoring of the flow of resources in and out of the organization.
11. Periodic review of the control system -- assures that control procedures in need of change are identified on a timely basis.
12. Cost-benefit analysis -- determines whether recommendations for improving the control system are cost-justified.

ACCOUNTS / GRANTS RECEIVABLE AND INVOICING

POLICY

To ensure that all services are billed and recorded at authorized rates, payments are received promptly and balance sheet assets are representative of unpaid accounts. To prudently engage control of all accounts receivable.

PROCEDURE

Invoices issued to outside agencies, customers, providers and other various resources are used for the sole purpose of collecting for services rendered on the basis of contractual promises of future payments. Accounts receivable are analyzed monthly for likelihood of being collected in full. Billing, collecting and reporting are the responsibilities of the Finance Department. All data pertaining to accounts receivable is kept by the Department.

To correctly invoice each grant/contract, a reference must be made to each individual file. The reimbursement terms, categories, conditions, applicable time frame of the grant/contract are spelled out within the body and budget sections of that grant/contract. These guidelines must be followed explicitly. Violation of these terms could result in termination of the grant/contract.

Copies of all data used for billing must be kept in each specific file (electronic or hard copy) until expiration or renewal date of the grant/contract. The year-end balances of the accounts receivable are confirmed by an independent accountant for accountability and accuracy.

The recording of the receivable amount is a debit to the appropriate fund balance sheet receivable account and a credit to the corresponding fund revenue account. The receivables are recorded in the general ledger in the month that they are measurable and available.

GRANTS RECEIVABLE

POLICY:

To account for all grants receivable earned each month and submit required reimbursement forms.

PROCEDURE:

1. The Finance Department will collect the necessary information for invoicing each funding source.
2. The Finance Department submits invoices to the appropriate funding source for each contract by the required date.

BANK ACCOUNTS

POLICY:

It shall be the policy of FOG to maintain bank accounts for all funds in accordance with generally accepted accounting practices and applicable state and federal guidelines.

PROCEDURE:

1. All accounts shall be authorized in advance by the Finance Committee of the Board of Directors and appropriate forms and resolutions completed as requested by the financial institution.
2. FOG's accounts shall require authorized signatures as follows:
 - A. For checks written in payment of operating expenditures up to \$5,000, the Executive Director and Accounting Supervisor may sign individually.
 - C. For checks outside the parameters outlined above, dual signatures are required from two of the following: Executive Director, Accounting Supervisor, Board Chair, Treasurer.
 - D. Electronic banking transactions are approved as follows:
 - Payroll documentation is reviewed and approved by the Accounting Supervisor prior to processing. Direct deposits are made to employee's individual bank accounts as documented in their personnel files.
 - Payments made by electronic funds transfer (EFT) to vendors for normal operating expenditures up to \$15,000 are authorized by the Executive Director and processed by the Accounting Supervisor through FOG's banking institution's system.
3. No checks may be made out to "cash."
4. Accounts shall be maintained within the community in which FOG's office is located. This will permit the local and timely deposit of funds.
5. The banking institution utilized by FOG must be a qualified public depository.
6. Checks will be prepared by the Accounting Supervisor.
7. All accounts shall be reconciled monthly.
 - A. The Accounting Supervisor shall reconcile each bank statement within five (5) working days after statement is received. Any discrepancies shall be called to the attention of the Executive Director and the Board Treasurer.

- B. The payee shall be contacted on all checks outstanding for ninety (90) days to clarify status. Checks outstanding after 180 days shall be voided and “STOP PAYMENT” procedures implemented in conjunction with FOG’s bank. In the event any payment is not reissued and the funds remain due and payable to the original payee, FOG will follow appropriate procedures as listed in Chapter 717 F.S. and Chapter 69I-20 F.A.C. (as applicable).
 - C. In order to avoid the possibility of fraudulent electronic banking transactions, the Accounting Supervisor will review FOG’s accounts periodically via internet banking and immediately inform the Executive Director and FOG’s Bank of any suspicious account activity.
7. In order to comply with federal and state requirements for the minimization of time between drawdowns of federal funds and subsequent disbursements, the Accounting Supervisor will schedule payments to service providers and/or vendors to ensure that cash balances held in FOG bank accounts adhere to the Grantor’s guidelines.

BUDGET PREPARATION AND USE

POLICY:

Budgets translate the organization's strategic objectives into a financial plan of action that specifies how its resources will be utilized to accomplish these objectives. The purpose of an operating budget is to provide a financial guideline for management in overseeing revenues and services necessary for the attainment of stated goals and objectives of the organization for the current fiscal year.

PROCEDURE:

Operating budgets are prepared annually, utilizing fund accounting under the accrual basis of accounting. Revisions, if necessary, will be made subsequent to the beginning of the operating fiscal year. Budgets are prepared by the Accounting Supervisor and Executive Director, with input by department managers. Budgets are reviewed and approved by the Finance Committee and presented for final approval to the Board of Directors.

Although grouping line items is necessary due to budget formats of external revenue sources, internal detailed budget line items contain the same description and meaning as the current chart of accounts. Figures and calculations within these line items are based on specified details, including history and cost of operation increases *and/or decreases*. Any foreseen expansions or streamlining of Programs are reflected in the line items on the budget at this time. Some justification is based on a projection of current or subsequent year spending levels. These justifications will be determined by the Accounting Supervisor and the Executive Director.

The finalized budget is reviewed by the Finance Committee for accuracy, adherence to sound fiscal policy, adherence to FOG's stated policies and state and federal requirements.

The proposed version of the operating budget is presented to the Board of Directors before the end of the prior fiscal year. This allows the Accounting Supervisor, the Executive Director and the Finance Committee to use this approved budget for future reference for external grant and contract revenue application considerations.

The budget figures are compared to the actual revenue/expense activity on a monthly basis. A cumulative of each month's budget and financial activity is also compared in order to ensure that percentages are in line with the annual forecast. As necessary, budget amendments recommended by staff are presented to the Board of Directors for approval.

CHART OF ACCOUNTS

POLICY:

The General Ledger chart of accounts structure has been designed to provide the necessary level of detail for the production of accurate and understandable financial reports by grant, fund, program or contract.

PROCEDURE:

Utilizing accounting software, the Accounting Supervisor is responsible for the design and maintenance of the account code structure. A chart of accounts report can be accessed through the accounting software program.

General Ledger Account Categories

Assets	1000 - 1999
Liabilities	2000 - 2999
Capital and Fund Balance	3000 - 3999
Revenues	4000 - 6000
Operating Expenses	7000 – 8999

Departments

Quality Certification Services	100
Education & Outreach	200
Management	500

Class Codes

In addition to the chart of accounts structure, class codes are utilized for all revenue and expense entries made in order to provide the most detailed level of reporting available.

CREDIT CARDS

POLICY:

To establish procedures for the use and security of FOG credit cards.

PROCEDURE:

FOG currently utilizes credit cards issued by Wells Fargo Bank

Credit cards are used for FOG business operating expenditures and business-related travel. Cards are issued to the Executive Director, Chief Operating Officer, department managers and others as necessary, based on necessity to carry out job requirements.

Receipts for purchases made with credit cards are submitted to the Accounting Supervisor for reconciliation with the monthly billing statements.

DEPRECIATION/AMORTIZATION

POLICY

Depreciation is the allocation/expiration of the service life/cost or other carrying value of physical assets over their estimated useful lives attributable to wear and tear, deterioration, reaction to the physical elements, inadequacy and obsolescence. Amortization is a gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. Provision for depreciation or amortization is an accounting process intended to spread the cost of such assets over the period of time during which their use benefits the program or supporting activities of FOG.

PROCEDURE:

A computerized depreciation schedule of assets is maintained by the Accounting Supervisor. This schedule is updated annually and follows all governmental requirements. Adjustments to accumulated depreciation for new/disposed assets are made annually for appropriate allocation of costs.

Additions will come from donations made throughout the year or from purchases. Deletions will be those items that no longer impact FOG assets.

ENDOWMENTS, SECURITIES AND INVESTMENTS

POLICY:

To ensure that endowments, securities and investment assets are properly recorded, adequately safeguarded and managed in accordance with any related restrictions and prudent investment management practices and that all investment income due is promptly collected and deposited and properly recorded.

PROCEDURE:

All investment decisions are made by the Finance Committee and the Executive Director, approved by the Board of Directors and executed by the Accounting Supervisor.

FEDERAL TAX RETURN

POLICY:

It is the policy of FOG to contract for preparation of the annual federal tax return (IRS Form 990) in accordance with applicable laws and funding source requirements.

PROCEDURE:

1. Preparation of the federal tax return including all required schedules and attachments will be included in the contract for services awarded to a Certified Public Accounting firm with no ties to FOG or any of its major funding sources.
2. Upon conclusion, the completed Form 990 will be delivered to FOG for presentation to the Finance Committee and the Board of Directors ensuring sufficient time for filing within the timeframe prescribed by the Internal Revenue Service.
3. Once approved, the tax return will be filed according to the process specified by the Internal Revenue Service.
4. Copy of the return will be maintained.
5. Any member of the Board of Directors may review the completed tax return upon request.

FINANCIAL REPORTS

POLICY:

The primary purpose of financial statements is to provide relevant information to meet the common interests of donors, members, creditors and others who provide resources to FOG. The external users of the financial statements have common interests in assessing the services the organization provides, its ability to continue to provide those services and also, how Directors discharge their responsibilities and other aspects of their performance.

A complete set of financial statements shall include; a Balance Sheet as of the end of a month, a project-based Income Statement, Budget vs. Actual Comparison, Cash Flow Analysis, Accounts Receivable Aging, Accounts Payable Aging and any necessary notes to financial statements for the reporting period.

PROCEDURE:

Financial Statements and reports are prepared by the Accounting Supervisor, under the supervision of the Finance Committee of the Board of Directors. These reports should be prepared by the 25th day of the following month. These reports are prepared every month of the year. They must follow the standards of Generally Accepted Accounting Principles and audited in accordance with Generally Accepted Auditing Standards and any applicable laws.

FOG's financial statements are examined at the close of each fiscal year by an independent auditing firm of Certified Public Accountants approved by the Board of Directors.

These statements and their back-up schedules and documentation are utilized by the Executive Director, Chief Operating Officer and Accounting Supervisor to closely monitor the financial status of FOG. Monthly review of revenues and expenditures ensure that operations are proceeding according to the approved line item budget.

IN KIND CONTRIBUTIONS

POLICY:

Gifts and/or donations of goods and services made to FOG will be recorded according to the methods outlined in Generally Accepted Accounting Procedures. Gifts or donations received by FOG in excess of \$100.00 fair market value will be posted to the General Ledger as an In Kind. Those entries will only include those items FOG may have found necessary to purchase or were not authorized by funding sources throughout the accounting period.

PROCEDURE:

- An In Kind Donation Form will be completed by FOG staff member receiving the donation and signed by the donor. A copy will be provided to the donor if requested and the original submitted to the Accounting Supervisor.
- The Accounting Supervisor will record a journal entry for donations over \$100.00 and which have an estimated fair market value. The records are maintained in the Accounting Supervisor's office.
- Staff may not purchase donations intended for FOG use, or be given donations.
- In-kind donations will be acknowledged by a thank you letter to the donor.

INCENTIVE COMPENSATION

POLICY:

To establish guidelines for incentives and bonuses to employees of the FOG which comply with OMB Circular A-122.

PROCEDURE:

According to Circular A-122, Attachment B (Selected Items of Cost), Section 8j, which reads:

“Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., are allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the organization and the employees before the services were rendered, or pursuant to an established plan followed by the organization so consistently as to imply, in effect, an agreement to make such payment.”

The Executive Director and Chief Operating Officer have been granted the authority to award probationary and annual salary increases based on individual employee evaluations and merit. The total dollar amount of these increases is based on a percentage of combined staff salaries approved by the Board of Directors as part of the annual budget.

The Executive Director shall have the discretion to award incentives or bonuses to employees for exemplary performance during that fiscal year. Exemplary performance shall be determined by a special evaluation of criteria, including but not limited to, each employee’s level of commitment to the mission of FOG, participation in and completion of projects, achievement of goals, teamwork and other areas of performance as rated by the Executive Director and Chief Operating Officer.

INSURANCE AND BONDING

POLICY:

Insurance is the business of insuring persons and/or property by contract whereby one party agrees to indemnify or guarantee another against loss by a specified contingent event or peril for a sum or premium. The cost is allocated to the appropriate programs use for the insurance coverage.

PROCEDURE:

1. General (*public*) liability insurance shall be provided for all FOG facilities and staff.
 - A. Coverage shall be maintained, as a minimum, at the \$1,000,000 level. Additional coverage shall be provided when available and economically feasible.
 - B. Coverage shall extend to the activities of all FOG staff, volunteers, and Board members acting on FOG business.
2. FOG shall maintain a \$500,000 bond covering potential loss sustained by the agency through fraudulent or dishonest acts committed by an employee or Board member.
 - A. The bond shall cover by position those primarily involved in handling cash or FOG accounts, and/or FOG assets.
 - B. The bond shall provide blanket coverage to all other employees or Board members.
3. FOG maintains Insurance coverage in the following categories:
 - Liability and Property Insurance
 - Umbrella Policy
 - Worker's Compensation
 - Director's and Officer's Liability Insurance & Employment Related Claims
 - Professional Liability
4. The Operations Coordinator shall maintain an insurance register listing the insuring agent, type of policy, policy number, facility or program included and renewal date for all insurance policies of FOG.
5. The Executive Director shall be responsible to insure that the Accounting Supervisor keeps policies renewed and premiums paid on a timely basis.

6. Management will review levels of insurance coverage annually to ensure appropriate levels are maintained at the most reasonable costs.

PROCUREMENT & CONTRACTING

POLICY:

To delineate procedures for acquisition and contracting of services or commodities for FOG which comply with Federal and State requirements. To mitigate risk to FOG of potential questioned costs during monitoring and inadvertent staff errors related to procurement and contracts-related processes. To convey to FOG staff the intent of federal regulations related to cost and/or price analysis processes.

PROCUREMENT PROCEDURE:

The procurement procedure conforms to Chapter 287.057 of Florida Statutes, Procurement of Commodities or Contractual Services and additional requirements and, as applicable, Office of Management and Budget (OMB) Circulars. Procedures vary dependent upon the amount of the purchase of goods or services. Fair competition for procurement is encouraged in each level of purchasing. In compliance with United States Code 45 CFR Part 74.45, Cost and price analysis:

“Some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability.”

FOG staff will obtain the required number of formal quotes, based on the total cost of the proposed purchase/contract. For example, three separate cost quotes from three different vendors for the same type/class of equipment, as applicable, on the one model selected.

FOG shall document the conditions and circumstances used to determine the method of procurement and may choose any of the following: Invitation to Bid (ITB); Request for Proposal (RFP) or Invitation to Negotiate (ITN).

If the amount is under \$1,500.00, the goods and/or services will be purchased at a reasonable price, which may include written or verbal quotations to be maintained in purchasing records.

If the amount is between \$1,500.00 and \$14,999, two or more written quotes are required with written documentation of verbal quotations including the name and address of the vendor to be maintained in the purchasing records.

If the amount is between \$15,000.00 and \$34,999.99, two or more written quotations will be obtained, or a bid process may be utilized.

If the amount is over \$35,000.00 solicitations will be advertised in a local newspaper of general circulation a minimum of 10 calendar days prior to the opening.

A “sole source” procurement may be utilized if there is only one interested vendor, or if conditions warrant negotiation on the best terms and conditions. The following Procurement Standard code of conduct has been added to the FOG purchasing policies to avoid a conflict of interest in procurement.

Florida Certified Organic Growers & Consumers, Inc. will purchase from a sole source only if the sole source offers the best price on the items being purchased. Purchases will be made from small and/or minority businesses if their prices are lower than other businesses. The Executive Director, Board of Directors, and employees will ensure that any procurements or purchases will not be made from family members or friends.

FOG may choose to utilize one of three procurement methods in soliciting services or commodities: Invitation to Bid (ITB); Request for Proposal (RFP) or Invitation to Negotiate (ITN). Responses will be due at the specified time as indicated in the solicitation. FOG must document the conditions and circumstances used to determine the method of procurement.

A noncompetitive contract may be utilized if only one responsible vendor applies by the stated deadline.

A committee will be chosen to evaluate the responses to solicitation for procurement if an RFP or ITN is utilized. Anyone who contributes to the formulation or evaluation of the solicitation must not have a conflict of interest through benefit either personally or professionally from the transaction.

INVITATION TO BID

An Invitation to Bid is to be utilized when the scope of work or the actual commodity can be clearly defined and price is the most important aspect of the procurement and the services or commodity can be based on a fixed price.

If the FOG Board determines that the contract should be a competitive contract issued through ITB the following procedures shall apply:

1. An Invitation to Bid shall be prepared to include, but not limited to the following sections:
 - Introduction
 - Process (including contact person, schedule of events and deadlines, time and date for receipt of proposals, acceptance of bid)
 - Minimum Services or Commodities Desired
 - Financial Specifications (costs, invoicing and payment of invoices)
 - Instructions for submission of the ITB
 - Bid Evaluation and Bid Tabulation Sheet
 - Contract Provisions

An ITB over \$1,000 will be advertised in a local newspaper of general circulation and copies made available to the public by request, via the website at www.foginfo.org and at FOG meetings held during the appropriate time period.

REQUEST FOR PROPOSAL

If the FOG Board determines that the contract should be a competitive contract issued through RFP the following procedures shall apply:

1. A Request for Proposal (RFP) shall be prepared, to include, but not limited to the following sections:
 - Introduction
 - Process (including contact person, schedule of events and deadlines, time and date for receipt of proposal, acceptance of proposal)
 - Services or Commodities Desired/Programmatic Requirements (e.g.: scope of services, client eligibility/determination, staffing levels/qualifications, service time and location, reports, records and documentation, performance measures, coordination with other agencies/entities)
 - Financial Specifications (including costs, funding source, invoicing and payment of invoices)
 - Evaluation Criteria and Rating Sheet
 - Contract Provisions

The RFP must be approved by the FOG board prior to distribution. The RFP availability will be advertised in a local newspaper of general circulation and copies made available to the public by request via the website at www.foginfo.org and at FOG meetings held during the appropriate time period.

2. An ad hoc committee of FOG board members who are familiar with the types of services or commodities being sought who do not have a conflict of interest will review the responses and rate them according to the evaluation criteria and rating sheet prepared as part of the RFP. The ad hoc committee will make a recommendation to the Board regarding contract award.

3. The successful responsive and responsible vendor will be sent a Letter of Intent to Contract after determination by FOG.

INVITATION TO NEGOTIATE

The Board must determine in writing that an Invitation to Bid (ITB) or Request for Proposal (RFP) is either not practicable or will not result in the best value to FOG. The Invitation to Negotiate (ITN), a written solicitation for competitive sealed response, with which to commence negotiations is to be utilized under the following conditions:

- The scope of the work cannot be accurately defined by FOG
- The commodities or services could be provided in a variety of acceptable ways

- Contractor qualifications and the quality of the commodities/services to be delivered can be considered more important than the price
- The responses may contain innovative solutions, which may otherwise not receive consideration.
- Negotiation is the best way to insure price or services to match available contract funds or provide most efficient economical services. Award would be made based on the best combination of services and price.

If the FOG Board determines that the contract should be a competitive contract issued through ITN the following procedures shall apply:

1. An Invitation to Negotiate shall be prepared to include, but not limited to the following sections:
 - Introduction
 - Process (including contact person, schedule of events and deadlines, time and date for receipt of proposals, acceptance of proposal)
 - Minimum Services Desired/Programmatic Requirements
 - Financial Specifications (including costs, invoicing and payment of invoices)
 - Instructions to Prospective Applicants
 - Evaluation Criteria and Rating Sheet
 - Negotiation Methodology

The ITN must be approved by the FOG board prior to distribution. The ITN availability will be advertised in the local newspaper of general circulation and copies made available to the public by request via the website at www.foginfo.org and at FOG meetings held during the appropriate time period.

2. An ad hoc committee of FOG members who are familiar with the types of services or commodities being sought who do not have a conflict of interest will review the responses and rate them according to the evaluation criteria and rating sheet prepared as part of the RFP. The ad hoc committee will make a recommendation to the Executive Director those vendors for negotiation.
3. Negotiations may start with any or all of the potential responsible and responsive vendors after the results of the evaluation have been posted for 72 hours. The negotiation methodology will be outlined in the ITN. All negotiations must be documented in the solicitation file.
4. At the conclusion of the negotiations, the Executive Director will recommend a vendor to the Board of Directors for their approval and the final decision must be posted for 72 hours prior to contracting with the chosen vendor(s).

CONTRACT PROCEDURES:

1. The following provisions and contract elements will apply and be included and made a part of executed contracts/agreements:
 - a. Contract provisions documenting the responsibilities of the parties to the contract; specifying a scope of work that clearly establishes all the tasks the contractor is required to perform.
 - b. Contract provisions for identification of quantifiable, measurable, and verifiable deliverables.
 - c. Contract provisions that address access rights to any documentation or other materials received by the contractor in conjunction with the contract.
 - d. Contractors will execute and submit a Debarment and Suspension Certification as provided by FOG.
 - e. Contracts may be cancelled in the event a contractor refuses to allow public access to applicable documents.
 - f. Financial consequences may be levied should a contractor fail to perform in accordance with contract specifications.
 - g. Contracts may be renewed for a period that may not exceed 3 years or the term of the original contract, whichever period is longer.
 - h. Renewal prices for the contractual service remain as set forth in the bid, proposal, or reply.
 - i. Costs for renewals may not be charged.
 - j. Renewals shall be contingent upon satisfactory performance evaluations by the agency.
 - k. Renewals are subject to the availability of funds.
 - l. The Executive Director of FOG is authorized to execute Contracts on behalf of FOG except those which, under the terms of the Procurement Policy, must be advertised in a local newspaper of general circulation, which will be approved by the Board of Directors.

PROPERTY & EQUIPMENT

POLICY:

Property and equipment (tangible personal property) generally include the assets used in this organization's activities and programs that have an estimated useful life of longer than one year. The following is a listing of items that may be included:

- Land
- Buildings
- Leasehold improvements
- Automobiles and other transportation vehicles
- Office furniture and other administrative equipment
- Computer hardware and software

PROCEDURE:

Property with an acquisition cost of \$2,500 or more will be capitalized and recorded as a fixed asset. Purchased property and equipment is capitalized at cost and donated property should be capitalized at its fair value on the date of donation. Acquisition cost includes all costs necessary to bring the asset to its location in working condition, such as the following:

- Freight
- Installation costs

All property designated as a fixed asset is to be labeled with FOG assigned asset number, funding source, manufacturer, model, serial number and location. The asset number is determined as follows:

Month/year of acquisition, funding source, number of asset

For example, a computer costing over \$2,500 in June 2016 purchased with USDA funds would be added to the asset schedule as the 31st piece of equipment purchased by FOG. The computer would be labeled:

0616USDA31

Assets are to be labeled and added to the property schedule within 60 days of acquisition.

All electronic/computer related property is to be labeled and added to the property schedule whether or not it meets the capitalization threshold.

A physical inventory of assets will be conducted annually by staff appointed by the Executive Director during the period between July 1st and October 1st and maintained on the FOG server.

DISPOSITION OF SURPLUS PROPERTY:

FOG complies with F.S. 274.05. Annually, FOG staff will present this information to the FOG Board of Directors for inclusion in their meeting minutes, per F.S. 274.07.

PROTEST POLICY

POLICY:

Appeals/Protests may be submitted for formal procurements only.

PROCEDURE:

Parties wishing to protest the FOG’s decision concerning a procurement solicitation or Contract Award shall file a written protest in compliance with Florida Statutes 120.57(3), and Rule 60A1-1.006(6) Florida Administrative Code within three business days of FOG’s action. Such protest should include the basis of the protest and any other pertinent materials which the party wishes to have considered as justification for its protest.

Letters of protest should be hand-delivered or sent Certified mail to:

Board Chair
Florida Certified Organic Growers & Consumers, Inc.
P.O. Box 12311
Gainesville, FL 32604

Upon receipt of a protest, the Chair will convene a meeting of the FOG Finance Committee to hear and consider issues raised by the protesting party. All parties involved in the protest will be notified of the meeting and the time and place of the hearing of the protest by the Finance Committee. Any affected party may present, in writing, a response to the protest for consideration by the Finance Committee. The decision of the Finance Committee is final.

Failure to file a protest within the time prescribed in Florida Statutes Section 120.57(3), shall constitute a waiver of proceedings under Chapter 120, Florida Statutes.

PURCHASING /ACCOUNTS PAYABLE / CASH DISBURSEMENTS

POLICY:

All purchases require pre-authorization for expenditure by the Executive Director or Chief Operating Officer. Proper protocol with substantiated documentation must be adhered to. It is the policy of FOG to receive the best costs on products or services, and the best quality for costs incurred. Every effort will be made to include the Certified Minority Business Vendors as listed on their website to ensure they have an opportunity to submit a bid. Purchases will be made in compliance with procurement policy.

PROCEDURE:

1. For purchases made prior to receipt of a vendor invoice or not on a purchase order, a Check Request Form must be submitted containing adequate information regarding purchases for FOG, to the Accounting Supervisor.
2. Purchase Orders will be used for those purchases that are ordered and billed on account to FOG. The Purchase Order is filled out listing each item to be ordered, submitted to the Executive Director for approval, then assigned a P.O. number. Once the purchase has been authorized, the order may be placed.
3. Upon receipt of purchased item(s), the recipient will sign the packing slip or invoice and forward to the Accounting Supervisor. The Accounting Supervisor will compare the Check Requisition Form or Purchase Order with the packing slip and/or invoice. If there are no discrepancies, the Accounting Supervisor will prepare the invoice for payment.
4. Purchase orders and check requests are not required for recurring invoices or contracted expenditures (rent, alarm monitoring, etc.)
5. The Accounting Supervisor will be responsible for all blank checks, which will be kept in a locked cabinet in the Accounting Supervisor's office.
6. No checks will be signed blank.
7. All invoices will be entered into the computerized accounting software by the Accounting Supervisor and disbursement checks printed prior to their due dates.
8. All invoices or back-up documentation will be coded with a General Ledger number and have the date of payment and check number used for payment prior to check signature.
9. The Accounting Supervisor will initial the invoice or check request to verify that the disbursement has been reviewed and recorded.
10. VOID Checks will be voided in the computer, clearly marked "Void" and kept with banking files.
11. All bank accounts will be reconciled monthly in preparation for the Financial Statements presented to the Finance Committee and Board of Directors.

12. Substantiating documentation to confirm the costs are required to be attached to the Check Request or Purchase Order prior to approval.

RECEIPT OF FUNDS

POLICY:

To ensure that all funds intended for FOG are received, promptly deposited, properly recorded, reconciled and kept under adequate security. Also, that compliance with the terms of any related restrictions on grants, gifts and contributions are adequately monitored.

PROCEDURE:

The following will be the general practice of FOG with regard to cash receipts:

1. All revenues received in the mail will be forwarded to the Operations Coordinator or Operations Assistant upon receipt. Payments delivered to the office by an individual or received off premises by FOG staff will be forwarded to the Operations Coordinator or Operations Assistant on a daily basis.
2. All checks will be marked with the words "FOR DEPOSIT ONLY" and FOG's bank account number by the Operations Coordinator or Operations Assistant when received.
3. The Accounting Supervisor will prepare the bank deposit slip
4. The Accounting Supervisor will record the deposit in FOG's computerized accounting program.
6. The Operations Coordinator will make the bank deposits as required.
7. No post-dated checks shall be accepted.
8. In the event a check or electronic payment is returned unpaid due to insufficient funds, a \$20.00 service charge may be assessed by FOG, at the discretion of the Executive Director, to offset any bank charges incurred.

RECORDS MANAGEMENT POLICY AND PROCEDURE

Chapter 1 -- General Information

1-1 Purpose

This chapter explains records management and requirements and responsibilities.

1-2 Scope

The policies outlined in this operating procedure apply to all offices of FOG and to all individuals and business entities that contract with Fog and act on behalf of FOG.

1-3 References

Chapter 119, Florida Statutes

1-4 Definitions

- A. FOG: Florida Certified Organic Growers & Consumers, Inc.
- B. Confidential Public Records: Public records which are declared confidential by law and which are not available for public inspection except in those instances specified by applicable law.
- C. Deputy Custodian: The person authorized by the FOG Board to maintain public records and to supervise access (review and or duplication) of public records, as assigned by the Executive Director.
- D. Public Records: Chapter 119.011, Florida Statutes, defines public records as “all documents, papers, letters, maps, books, tapes, photographs, forms, sound recording or other material (excluding blank forms and library books) regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of business by the department.”
- E. Record Copy: The copy kept as the official record of FOG in accordance with the retention schedule.
- F. Retention Schedule: The minimum amount of time a record must be maintained by FOG.

1-5 Requirement to Maintain Public Record:

All records will be maintained according to FOG’s approved retention schedule.

- A. No public record may be mutilated, destroyed, sold, recycled, loaned or otherwise disposed of without the approval of the FOG Board.
- B. Confidential Records will be maintained in accordance with the following policy:
 - a. Hard copy records will be maintained in a safe, secure and locked filing system.
 - b. Electronic records will be maintained on FOG’s network server.
 - c. Only persons having a need to consult or handle records (either hard copy or electronic, as applicable) will be authorized to access records.
 - d. Officials will be restricted to gathering information on participants/applicants to the extent provided for in Chapter 119, F.S.
 - e. Officials will be allowed access to records (either hard copy or electronic, as applicable) as provided for in law, rule, or official policy and information contained in records (either hard copy or electronic, as applicable) will be disclosed to properly authorized officials as provided for in the law.
 - f. Records (either hard copy or electronic, as applicable) will be released to unauthorized or unofficial parties only:

- i. Under a court issued subpoena or lawful order as part of a court proceeding or as part of an investigation; or
- ii. At the request of, and on the express written consent of, the participant/applicant, notwithstanding provisions of Chapter 119, Florida Statutes.

1-6 Responsibilities:

The deputy custodian is responsible to:

- A. Ensure compliance with FOG's records management policies, standards and procedures .
- B. Provide training and technical assistance to staff.
- C. Review and submit records disposition request to FOG, and act on requests when approved.
- D. Coordinate the disposition of records in accordance with approved records retention schedules and approved records disposition requests.
- E. Arrange for the placement and retrieval of records from an off-site records management storage facility(ies), as necessary.

Chapter 2 -- Records Retention Schedule

2-1 Purpose:

This chapter explains record retention schedules and the process to establish a schedule.

2-1 Retention of Records:

- A. FOG and all contractors will retain all records, either hard copy or electronically, pertinent to the receipt of funds including financial, statistical, property, participant, and supporting documentation as follows:
 - (1) For five (5) fiscal years following submission of the final expenditure report for that funding period.
 - (2) For five (5) fiscal years following final disposition of nonexpendable property.
 - (3) If any litigation, audit or claim remains unresolved at the expiration of the longest of the hereinabove stated periods, then the records will be retained until all outstanding issues have been resolved.
- B. The deputy custodian will develop a retention schedule for any public records that require longer retention periods stated in paragraph A., and present it to the FOG Board for approval.
- C. If the Contractor will not be able to retain the necessary participant and financial records they shall transfer such records to the FOG. Such records shall be transmitted to FOG for acceptance in an orderly fashion, with documents properly labeled and filed and in an acceptable condition for storage.

Chapter 3 -- Disposal of records

3-1 Purpose:

This chapter provides information and detailed instructions for obtaining permission to destroy records.

3-2 Request to Destroy Records:

The following instructions are provided to assist the deputy custodian in obtaining permission to destroy records.

- A. A request (in writing) from the appropriate staff to the deputy custodian is required by FOG to request authorization to destroy records.
- B. The request must identify the records to be destroyed including the title and description of the record.
- C. The request must indicate FOG's mechanism to certify that all applicable audits (if any) have been released.

3-3 Disposition of Records Authorized for Disposal:

The deputy custodian will ensure that the following FOG standards of disposal are strictly adhered to:

- A. Public records will be disposed of by shredding, recycling or using a landfill. The deputy custodian must ensure that a reputable, bonded recycling company is used if that method is chosen. Landfills must be fenced and supervised if that method of disposal is chosen.
- B. Public records which contain confidential information or contain client-specific identifying information must be disposed of by shredding. The deputy custodian is in charge of disposing of the records and must ensure that reasonable safeguards are taken to maintain confidentiality.
- C. After records have been disposed of, the original, approved records disposition request must be maintained by the deputy custodian as a permanent record for audit and monitoring purposes.

3-4 Lost records or records destroyed without approval:

In the event public records are missing due to being inadvertently destroyed, deliberately destroyed, destroyed by disaster (flood, hurricane, fire, etc.) or lost (cannot be found after diligent search) the deputy custodian must notify the Executive Director, providing an explanation of the circumstances which resulted in the records no longer being available for public inspection.

Chapter 4 -- Records Storage

4-1 Purpose:

This chapter provides information on how to transfer records (either hard copy or electronic, as applicable) into, or retrieve them from storage.

4-2 Storing Paper and Electronic Messages and Electronic Documents:

- A. The requirements for retaining and disposing of electronic records are the same as the requirements for retaining and disposing of paper records. Retention period are based on a record's information content, not its format.
- B. Whether a record is a paper copy or an electronic file, the record must be retained for the retention period specified.
- C. If applicable, paper records must be stored in an organized and easily accessible manner. Paper records may be transferred to off-site storage units at the completion of the fiscal year in which the

documents were acquired, as necessary, or scanned and retained electronically for the retention period specified.

D. E-mail messages and attached documents can be stored by doing the following:

1. Print the electronic messages and attached documents, and store the paper copies in the relevant subject matter file(s) just like any other paper copy. The e-mail messages and attached documents can then be deleted from the system.
2. Save electronic messages and attached documents to an external media device.
3. External media devices or printed electronic messages and attached documents can be transferred to off-site storage units at the completion of the fiscal year in which the documents were acquired, as necessary, or scanned and retained electronically for the retention period specified.

4-3 Retrieving Records from Storage

The deputy custodian is responsible for retrieving public records from storage. The requestor must submit a written request of the document to be retrieved. The request must provide the following information:

- A. Document file and description.
- B. Fiscal Year the document was established.

Chapter 5 -- Responding to Requests for Public Records

5-1 Purpose:

This policy provides staff with the procedures for responding to requests for public records.

5-2 Requirement to Maintain Public Records:

No public records may be mutilated, destroyed, sold, recycled, loaned or otherwise disposed of without the approval of the Board of Directors of FOG.

5-3 Policy for Providing Requested Records:

It is the policy of FOG that all employees will comply with Florida's public records law and state retention schedules for public records, including electronic mail (e-mail). Florida's public records law, listed in Chapter 119, Florida Statutes, states: "The Legislature funds that providing access to public records is a duty of each agency..."

5-4 What is a Public Record:

- A. Public records are all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software or other materials, regardless of physical form, or characteristics, or means of transmission, made or received by FOG.
- B. The Florida Supreme Court interprets the definition of public records very broadly to encompass all materials made or received by an agency in connection with official business which are used to perpetuate, communicate or formalize knowledge.
 - (1) Personnel records are open to inspection unless exempted by law. This includes applications, resumes, third-party communications (e.g., references), salary

information, grievance records, and travel vouchers. The courts have rejected claims that release information that constitutes an invasion of the employee's privacy. Those items which are deemed confidential are redacted and the document is released.

- (2) There is no "unfinished business" exceptions to public records inspection and copying requirements. Any agency document circulated for review, comment, or information (including memoranda, drafts, or proposals) is a public record regardless of whether it is marked "preliminary" or "working draft". A non-final document need not be communicated to anyone in order to constitute a public record; your "personal" notes are public records if they perpetuate or formalize knowledge of some type.
- (3) Section 119.01 F.S., notes that, "...automation of public records must not erode the right of access to those records." One Florida court has held that "information stored in a computer is as much a public record as a written page in a book or a tabulation in a filed stored in a filing cabinet." In answering a question as to whether e-mail messages are public records, a recent attorney general opinion states: "...the fact that information made or received...in connection with official business is electronically made or received would not appear to alter its character as a public record..." Therefore, all materials, regardless of form, are open for public inspection unless the legislature has specifically exempted them from disclosure.

C. Exemptions to the Public Records Law.

- (1) State and federal law exempts certain categories of documents from disclosure under the public records law. The exemptions recognized by Florida law are found in F.S. 119.07. Exemptions include, but are not limited to: Social security numbers contained in employment records, home addresses and telephone number, photographs, and family information of certain personnel, medical information (except with written permission), reports of abuse of children, and materials generated as a result of the report document prepared for collective bargaining negotiations. Records identifying participants in annuity or custodial accounts, or deferred compensation plans, drug test results, employee assistance program records, internal investigations, whistle-blower investigations, or discrimination complaints (until investigation is completed and a finding made); examination questions and answer sheets for the purpose of licensure, certification, or employment (except an individual may review, but not copy, the individual's own exam questions and answers); ridesharing information; data processing software (under licensing agreement or, if produced by the agency, "sensitive"); sealed bids of proposals (until notice of a decision or no later than ten days from opening).
- (2) Before any document is released pursuant to a public records request, any exempt information must be redacted or deleted. If there is any doubt as to whether a record is exempt, refer to section 119.07 F.S.

Section 119.01 (1), Florida Statutes, declares: (i)t is the policy of this state that all...state records shall be open for personal inspection by any person” (emphasis added). Reporters, attorneys, union representatives, public employees, and other citizens all have the same right of access to public records. A person need not give a reason for making a public records request and need not have a “legitimate” reason to access a public record.

5-6 Procedure for Responding to Requests:

Requests may be made in writing. All public records requests should be referred to the Executive Director of FOG. The Executive Director, or designee is responsible for gathering the requested documents and then either arranging for a time for inspection of the documents or making copies available to the requester. Documents, including e-mail, that do not fall within the definition of a public record need not be produced. Records, in whatever form, which are public records but contain exempt information must be produced, but the exempt information must first be deleted or redacted. If in doubt as to whether a document or e-mail message is a public record or contains exempt information, the Executive Director should contact FOG’s attorney.

5-7 Availability of Records:

Public records (either hard copy or electronic, as applicable) will be available for inspection or copying during FOG’s operating hours. Public records which are exempt from the provisions of section 119.07 (1), F.S., will be available only as specified by applicable state and federal laws and rules.

5-8 Charges for providing copies of FOG records or publications:

This operating procedure prescribes the procedures for the assessment and collection of fees when providing a copy of a public record (either hard copy or electronic, as applicable) to a client or the general public. This operating procedure does not apply to copies of records for which fees have been established or waived by state or federal law or existing negotiated contracts.

A. Fees for providing copies:

- (1) When providing a copy of a public record (either hard copy or electronic, as applicable) to a client or the general public, the fee which may be charged is the fee prescribed by law, or, if not prescribed by law, the fee is:
 - a. 15 cents per one- or two-sided copy for photocopies/print-outs no larger than 14 inches by 8 ½ inches.
 - b. The actual cost of duplicating the requested material for copies larger than 14 inches by 8 ½ inches, or the actual cost of duplicating the requested material for copies (regardless of size) which are duplicated by some means other than photocopying.
- (2) The cost of mailing or shipping the requested material may also be added to the fee for duplicating the requested material, if the requester asks that the material be delivered (instead of the requester, or representative, picking up the material in person).
- (3) The “actual cost of duplicating” means the cost of the goods and supplies used to duplicate the requested material, but does not include the labor cost or overhead cost associated with such duplication.

- (4) A special service charge (if applicable pursuant to section 119.07 91) (b), F.S.) may be added to the fee for duplicating the requested material. A special service charge for “extensive assistance by FOG staff” may not be assessed unless FOG staff spend at least 15 minutes to retrieve, copy and re-file, or redact (if applicable) the requested material. Upon request, documentation supporting the assessment of the charge will be provided to the requester.
- (5) No sales tax may be added to the cost of providing requested material.
- (6) Media Other than Hardcopy. Media other than hardcopy may consist of microfilm, microfiche, photographs, slides, films, tapes, and videotapes. The fee which may be assessed for providing media other than hardcopy will be based upon the actual cost to FOG for producing the media. (If applicable, a special service charge may be added.)
- (7) Computer Generated Information. The fee for providing information which is already contained in a computer generated report will be based upon the actual cost to FOG for providing the report. The fee for providing information which requires the use of the computer to generate the requested information will be based upon:
 - a. The labor cost of the employees who write programs and operate the computer and its peripheral equipment to generate the requested information.
 - b. The fee schedule by which FOG is charged for using other agencies’ or organizations’ computer systems.
- (8) In addition to the fees described above, an additional charge of \$1.00 per page may be assessed if the requester requests a certified copy (signed by the Executive Director in the presence of a Notary Public) of a public record.
 - a. Payment of Fees. Fees are payable by cashier’s check, money order, or personal check and must be collected prior to delivery of the requested material. Checks and money orders must be made payable to Florida Certified Organic Growers & Consumers, Inc.
 - b. Processing Collected Fees. Fees received will be processed according to FOG’s “Receipt of Funds” policy.
 - c. Requests for Total Records. Requests for copies of a complete file or record should be examined closely in order to minimize costs to the requester. The Executive Director should suggest that the requester review the file or record and select only useful information for photocopying. A requester still wanting photocopies of a complete file or record will be provided copies with fees assessed as stated above. Ensure that “confidential” information is excluded from a file or record that otherwise is open for inspection.

TRAVEL ALLOWANCES

POLICY:

To establish a policy for authorizing and obtaining reimbursement for official travel by FOG employees and members of the Board of Directors. It is the responsibility of each traveler to select the most economical method of travel for each trip. Every effort must be made to obtain the lowest hotel rate.

AUTHORITY:

The authority for this policy is contained in Section 112.061; Florida Statutes, which prescribes per diem and travel expenses of public officers, employees and other authorized persons.

DEFINITIONS:

FOG: Florida Certified Organic Growers & Consumers, Inc.

Common Carrier: Train, bus, commercial airline operating scheduled flights and rental car agencies.

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.

Convention: An assembly of a group of persons representing persons and groups, coming together for the accomplishment of a purpose of interest to a larger group or groups.

Official Headquarters: For all travel on behalf of FOG, the FOG office shall be considered the official headquarters of the traveler.

Routine Travel: Travel which is performed on a day-to-day basis within a specified geographical area, as a part of the traveler's normal work assignment.

Travel Day: A part of twenty-four (24) hours, consisting of four (4) quarters of six (6) hours each.

Travel Period: The period of time between the time of departure and time of return.

Types of Travel:

Class A Travel: Continuous travel of more than 24 hours away from the official headquarters.

Class B Travel: Continuous travel of exactly 24 hours or less that involves overnight absences from official headquarters.

Class C Travel: Travel for short day trips where the traveler is not away from official headquarters overnight.

FORMS:

The Travel Expense Reimbursement form shall be used by all travelers (including Board Members) when requesting claims for reimbursement of travel expenses and shall be prepared in compliance with this policy.

CONFERENCES AND CONVENTIONS:

No FOG funds shall be expended for attendance at conferences or conventions unless:

The main purpose of the conference or convention is in connection with the official business of FOG and directly related to the performance of the duties and responsibilities of the individual participating.

The activity provides a direct educational or other benefit supporting the work and public purpose of the person attending.

The duties and responsibilities of the traveler attending such meetings are compatible with the objectives of the particular conference or convention.

The request for payment of travel expenses is otherwise in compliance with this policy.

Prepayment of registration fees and lodging is allowed when approved by the Executive Director or Chief Operating Officer. The traveler should provide a copy of the registration fee or lodging and attach original invoices, which clearly show whom to pay and the amount.

A copy of the program or agenda of the conference or convention itemizing the registration fees and any meals or lodging included in the registration fee must be attached to the Travel Expense Reimbursement form and submitted for payment. If meals are included in the registration fee, indicate this on the form and show zero for the meal allowance.

TRAVEL ADVANCES:

Travel advances shall not exceed 80% of the estimated travel expenses, which will ultimately be reimbursed to the traveler.

Upon return, the traveler shall promptly complete the Travel Expense Reimbursement form for the travel period for which the advance was received. The traveler shall complete all pertinent sections of the form, including the portion of the form relating to the travel advance. If a traveler was advanced funds in excess of the travel expenses allowed for a particular travel period, the traveler shall refund said excess to FOG when the form is submitted.

By requesting an advance, the traveler certifies that the estimated expenses are anticipated to be incurred as necessary traveling expenses in the performance of official duties; attendance at a conference or convention is directly related to the official duties of FOG; any meals or lodging included in the prepaid registration fee or prepayment of lodging have been deducted from this travel advance request.

COMPUTATION OF TRAVEL TIME:

For purposes of calculating reimbursement for travel, the following methods are established:

Class A and B Travel: The traveler will be reimbursed for lodging and Class C meal allowances, if applicable.

Class C Travel: The traveler will receive an allowance for meals based upon the following schedule:

Breakfast: When travel begins before 6:00 AM and extends beyond 8:00 AM.

Lunch: When travel begins before 12:00 Noon and extends beyond 2:00 PM.

Dinner: When travel begins before 6:00 PM and extends beyond 8:00 PM.

LODGING:

Traveler will receive the necessary and reasonable expenses for lodging at a single occupancy rate to be sustained by paid bills, plus the class C meal allowance. Expenses for lodging should be shown as incidental expenses on the Travel Expense Reimbursement form.

*** SUBSTANCE ALLOWANCE:**

Employees, Board members or other authorized individuals performing Class C Travel will be allowed subsistence up to the maximum amounts shown below:

Breakfast	\$ 6.00
Lunch	\$11.00
Dinner	\$19.00

No allowance will be made for meals for routine travel when the travel is confined to Alachua County.

*F.S 112.061 (15) states “Moneys appropriated from the State Treasury may not be used to pay per diem or subsistence related to Class C travel.”

INCIDENTAL EXPENSES:

The following documentation shall be attached to the traveler's Travel Expense Reimbursement form when the traveler is claiming reimbursement for incidental travel expenses:

Receipts for taxi fares or public conveyance.

Receipts for storage, parking fees or tolls in excess of \$5.00 per occurrence.

A statement that communication expenses being claimed were for FOG business. Communication expenses to contact the traveler's family or other non-business purposes are not eligible for reimbursement.

Receipts for FAX charges for sending and receiving on FOG business, if not already included on hotel bill.

Other FOG business related expenses. These are normally reimbursable if related to purpose of trip. Any expenditure in excess of \$10.00 must have prior approval from the Executive Director.

Hotel bills.

MILEAGE:

Mileage may be claimed for personal vehicle use.

All mileage must be shown from point of origin to destination and return. Time of departure and time of return must also be shown. *In determining the point of origin and destination, the departure and arrival times are necessary. If the departure or arrival time falls before or after the employee's regularly scheduled work hours, mileage should be computed using the employee's home address. If the departure or arrival time falls during the employee's regular work schedule, the FOG office address is used.*

For example:

- *"A" works from 7 AM – 3:30 PM and is scheduled to attend a meeting in Tallahassee at 9 AM. Since "A" lives in Citra, it is necessary for "A" to leave before 7 AM. Mileage is computed from "A's" home address to the meeting location in Tallahassee. The meeting ends at noon, so "A's" return travel time is before 3:30 PM. Mileage is computed from Tallahassee to the FOG office.*
- *"B" is also attending a meeting in Tallahassee, works from 9 AM – 5:30 PM and lives in Dunnellon. This meeting is scheduled from 2 PM – 5 PM. Starting mileage is computed from the FOG office because "B" would not have to leave for Tallahassee until after 9 AM. Return mileage would end at "B's" home address, since "B" would arrive after 5:30 PM.*

When an individual is in travel status, vicinity mileage necessary for the conducting of official business is allowable.

Mileage is reimbursed at the rate of 53.5 cents per mile.

Mileage reimbursement requests must be submitted within fifteen (15) days following the end of the month in which the travel occurred. Anyone not adhering to this may forfeit their reimbursement, as determined by the Executive Director.

SUBMISSION OF OUT-OF-TOWN TRAVEL REPORTS:

A separate travel expense report for out-of-town travel must be completed and submitted for approval within five (5) days after the employee's return from a trip. The following should be attached:

- Signed approval for out-of-town travel
- Copy of training/conference/meeting agenda (if applicable)
- FL Dept. of Transportation website mileage printouts (for long distance travel)
- Website (i.e. Mapquest, Rand McNally, etc., as determined by FOG) mileage printouts (for vicinity mileage, if applicable)
- Any toll or hotel receipts for which reimbursement is claimed