

Juvenile Welfare Board Policies

Authority References	
Juvenile Welfare Board	
Juvenile Welfare Board Act of 1945 F.S. 2003-320	Bylaws

Florida Statutes

F.S.112 Public Officers and Employees	F.S.218 Financial Matters Pertaining to Political Subdivisions
F.S.104.31 Political Activities of Public Officers	F.S.286 Open Meetings Officers
F.S.119 Public Records	F.S.274 Tangible Personal Property Owned by Local Governments
F.S.163.01 Florida Interlocal Cooperation Act of 1969	F.S.435 Employment Screening
F.S.189 Uniform Special District Accountability Act	F.S.280.02 Security for Public Deposits Definitions

Other Authority References

Securities and Exchange Commission (SEC) Rule 15C3-1	Federal Investment Company Act of 1940 and operate in accordance with 17C.F.R.270.2a-7
Internal Revenue Service (IRS) standard mileage rates	

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Definitions

Action Plan – Identifies specific strategies and actions to resolve serious internal areas of non-compliance or areas that require improvement within an agency. The plan identifies the action to be taken within a specified timeframe.

Administrative Cost – Expense incurred in controlling and directing an organization, but not directly identifiable with program services. Salaries of senior executives and costs of general services (such as accounting) fall under this heading. Administrative costs are related to the organization as a whole, as opposed to expenses related to individual services.

Administrative Services Organization (ASO) – An organization that provides fiscal services and limited benefit administration for JWB funded agencies to meet their administrative needs.

Adopted Budget – The financial plan for the fiscal year beginning October 1, required by law to be approved by the Board at the second of two public hearings.

Advance – Agreed upon payment by JWB to agency prior to the actual receipt and delivery of the contracted goods or services. Payments may be for a stated amount or for a percentage of the purchase price.

Compliance – To meet or conform to the obligations stated within the JWB contract.

Conflict of Interest – Any situation in which an individual or corporation (either private or governmental) is in a position to exploit a professional or official capacity in some way for their personal financial benefit.

Contingency Budget – Funding available outside JWB’s annual competitive funding cycle for Emergency/Time Sensitive Requests.

Cooperative Purchasing – Cooperative or “piggyback” purchasing is the combining of requirements of two or more private or political entities in order to obtain the benefits of volume purchases and/or reduction in administrative expenses.

Direct Service – Services provided directly to a specific participant, collateral contacts on behalf of a participant, or services negotiated from other sources for a specific participant.

Emergency/Time Sensitive Requests - Funding requests based upon unforeseen and exigent needs.

Fiscal Year – The 12-month financial period that begins October 1 and ends September 30 of the following calendar year.

Fixed Rate – Payments that will remain constant over the term of a contract.

Florida Statutes (F.S.) – A permanent collection of state laws organized by subject area into a code made up of titles, chapters, parts, and sections. The Florida Statutes are updated annually by laws that create, amend, transfer, or repeal statutory material.

Fund – An accounting entity with a complete set of self-balancing accounts established to account for finances of a specific function or activity.

Invitation to Bid (ITB) – A written competitive solicitation used when the scope of work or specifications are precise and price is the only factor used to evaluate responsive and responsible bids. The terms and price of a bid cannot be negotiated and the lowest price bid must be selected.

Invitation to Negotiate (ITN) – A written competitive solicitation used to determine the best method for achieving a specific goal or solving a particular problem and identifies one or more responsive vendors who may be negotiated with in order to receive the best value. After negotiations are conducted, the contract is awarded to the responsible and responsive vendor that is determined will provide the best value to JWB, based on the selection criteria.

Lapse – Unspent funds remaining from a budgeted amount.

Policy – A definite course of action adopted by the Board after a review of information and directed at the realization of goals.

Protest – A complaint about an action or decision by JWB regarding the bidding process that a bidder submits with the intention of obtaining remedial action. Not to be confused with “dispute”, which refers to a protest of a contract decision by JWB, not a bidding decision. Protests predominately cover decisions of JWB dealing with the procurement process, the solicitation requirements, and the award of the contract.

Public Record – All documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of JWB official business (F.S.119).

Recover Pinellas – A group of representatives from Pinellas County funding agencies, government bodies, the school board, and health and human services agencies that may have a role in disaster recovery.

Reimbursement – Payment for incurred costs which are allowable and allocable under the terms of the contract and applicable laws and regulations.

Request for Applications (RFA) – A written competitive solicitation that provides a broad opportunity for JWB to receive need assessments and innovative solutions from the provider community that are in alignment with JWB’s Strategic Focus Areas and are evaluated based on the criteria included in the RFA. An RFA does not include a detailed scope of work. All terms can be negotiated, including price prior to contract award.

Request for Proposal (RFP) – A written competitive solicitation used when the purposes and uses for which the commodity, group of commodities, or contractual service being sought can be specifically defined and the necessary deliverables are identified. Criteria that will be used for evaluation of proposals shall include factors other than price, such as experience and qualifications that are critical to obtain the best overall value for services specified in the scope of work. All terms can be negotiated, including price prior to contract award.

Request for Qualifications (RFQ) – An RFQ is a longer procurement process, as it is typically the first part of a two-part written competitive solicitation. An RFQ is a qualification-based selection, used for highly complex projects, to identify the highest qualified firm(s), according to the evaluation criteria, for a specific scope of work. Unlike a bid or RFP the level of detail provided in

the scope of work is not prescriptive. Instead, it provides a set of guidelines or expectations of the firm that will ultimately perform the services.

Reserve Fund – An account restricted for a specific purpose, or not available for appropriation and subsequent spending.

Resolution – A formal written statement that is adopted by the Board. Rules specifying what number of votes the resolution must have to be adopted may differ from the number of votes required to pass a motion.

Responsible – A responsible bidder has the capability, financial capacity, and integrity to perform the contract.

Responsive – A responsive bid addresses and commits the bidder to all of the material terms of the invitation to bid's requirements.

Special Conditions – Specific requirements in a contract which modify or waive the General Conditions of the contract or dictate additional performance by a program other than those generally required in all contracts.

State Board of Administration (SBA) – The pooled investment fund created by F.S.218.405 and known as the Local Government Surplus Funds Trust Fund.

Truth in Millage (TRIM) – establishes the statutory requirements that all taxing authorities levying a millage must follow, including notices and budget hearing requirements.

Vendor – Any person or company that sells goods or services to another person or company.

Section I: General Administration

I-1. Applicable Laws, Regulations, and Policies

The Board will conduct its affairs in keeping with the JWB Special Act, the Bylaws, the Board's Strategic Plan, these Board Policies, and all applicable laws, rules, and regulations.

Board members are governed by Florida Statutes, including but not limited to: F.S.112 Public Officers and Employees, F.S.189 Uniform Special District Accountability, F.S. 119 Public Records, F.S.286 Open Meetings, F.S.104.31 Political Activities of Public Officers, and all other laws applicable to the Board. Additionally, Board members must individually satisfy the annual obligation to file the Florida Commission on Ethics Form 1, the Statement of Financial Interest, with the Pinellas County Supervisor of Elections.

I-2. Conflict of Interest and Abstentions

In accordance with F.S.112.3143, Board members and members of any advisory body to the Board must abstain from voting on a matter in which he or she has a conflict of interest, and he or she must disclose the nature of the conflict. Furthermore, he or she may not attempt to influence a decision of a matter in which they have a conflict of interest prior to disclosing the nature of the conflict. In either case, he or she must delineate such conflict on the Florida Commission on Ethics Form 8B, Memorandum of Voting Conflict for County, Municipal, and other Local Public Officers, which is filed with the Board Secretary and shall be incorporated in the minutes of the appropriate Board or advisory body meeting. However, provided it does not violate conflict of interest laws, a member may vote on such a funding issue if it is a part of a general appropriation addressing multiple programs. In such cases the member will announce his or her affiliation with the entity affected.

During orientation, Board members are informed that JWB's legal counsel is available to advise members on conflict of interest protocol and requirements.

I-3. Financial Disclosure

In accordance with F.S.112, appointed Board members, the Chief Executive Officer and the Chief Financial Officer must annually file Form 1, the Statement of Financial Interest, and within 60 days of departure, must file Form 1F, the Final Statement of Financial Interest.

Ex-Officio Board members are required to annually file the financial disclosure form specific to their elective office and upon departure may be required to submit final financial disclosure forms.

I-4. Political Activity

Board members are governed by F.S.112.313 and F.S.104.31, as amended with regard to political activity. If an appointed member intends to become a candidate for elective office, the appointed member must request and secure an interpretation by the Florida Office of the Attorney General, regarding their eligibility to 1) run and serve as a Board member during the campaign; and 2) an interpretation on eligibility to remain on the JWB Board, if elected.

The interpretation will be brought to the Board, by the appointed member, at a regularly scheduled Board meeting, prior to submitting candidate qualification papers. The Board's discussion of the matter will become part of the JWB Board Minutes, and serves as notification of the appointed member's intentions.

I-5. Meeting Notice and Open Meetings

Board notice and open meetings policies comply with F.S.189 and F.S.286 which include, but are

not limited to, informing the public of JWB regular Board meetings, special Board meetings, and committee meetings; holding meetings in a publicly accessible building in Pinellas County; and allowing the public to speak on any item prior to the Board taking action.

I-6. Records Management

In accordance with F.S.257.36(5), JWB maintains an organization-wide records management program that maintains, protects, retains, and disposes of records in accordance with statutory compliance, operational needs, fiscal and legal requirements, and historical or reference purposes.

I-7. Public Records Request

In accordance with F.S.119, any item that meets the definition of a Public Record will be retained in accordance with the records retention schedule required by law, and upon request, made available to the public unless the information is confidential or exempt from disclosure.

I-8. Line of Authority

There will be complete separation between the policy-making activities of the Board and the administration of the agency. The Board will adopt policies that govern the agency and hold the Chief Executive Officer responsible for all aspects of JWB operations. This authority includes the execution of contracts, agreements, and budgeted allocations for services approved through specific Board action. The Chief Executive Officer is responsible to provide the Board with adequate and timely background and supporting information regarding agenda items, the operation of the agency, and new matters that may affect the operation of the agency.

The Board will make all requests for services from staff through the Chief Executive Officer. Individual Board members should not give directions to the staff. Individual Board members who need additional information from the staff will make such requests through the Chief Executive Officer.

I-9. Attendance

In order to conduct regular Board meetings, a quorum of six members is required. The JWB regular board meetings are typically held the second Thursday of each month. The Board approves the full year of meetings in September, prior to the start of the new fiscal year. If known, Board members should identify any dates that present a schedule conflict. After the regular board meeting schedule is approved, Board members should inform the JWB Chief Executive Officer, as soon as possible, if they will be unable to attend a future Board meeting.

Board members who are unable to attend a scheduled meeting, but wish to make their positions known on a specific agenda item, or have a question regarding an item, should contact the Chief Executive Officer regarding the matter and submit in advance of the meeting written statements addressing their positions on a specific agenda items.

Section II: General Operations

II-1. Staff Affiliation with Other Agencies

No member of the JWB staff will serve as a Board member of any agency funded by JWB. Staff may serve as non-voting consultants to such agencies with the approval of the JWB Chief Executive Officer for the purpose of providing technical assistance. Staff serving on governing bodies of agencies which make application for JWB funding will take a leave of absence from the governing body of the agency until a decision is made regarding the application. If funding is approved, the staff member concerned must resign membership of the governing authority. No staff member will accept any compensation from an agency funded by JWB.

II-2. Endorsements

The JWB Chief Executive Officer or his/her designee shall have the authority to issue endorsements or letters of support to agencies or individuals that are in alignment with the focus and priorities of the Board.

Section III: Program Funding

III-1. Purpose

Funds shall be allocated in accordance with the intent of the Juvenile Welfare Board of Pinellas County Special Act, Chapter 23, 483, Special Act of 1945, as amended and codified as F.S.2003-320, Laws of Florida.

The Board, thereby created, has the powers and duties to provide, maintain, manage, and allocate funds to agencies providing services that are operated for the benefit of Pinellas County children and families as determined or directed by the Board in accordance with the Strategic Plan and Adopted Budget.

III-2. Funding Process

JWB funds programs through its Adopted Budget, subject to the Truth in Millage (TRIM) process and adherence to JWB's funding policies. Generally, JWB awards new funding through competitive solicitations. JWB may consider out-of-cycle funding for Emergency/Time Sensitive Requests through JWB's approved Contingency Budget.

Funding may be reduced or terminated based on changes in JWB priorities, a reduction in revenues, or when program monitoring reveals a compliance infraction or poor performance.

III-3. Eligible Recipients

In order to qualify as a recipient of JWB programmatic funds an agency must:

- a) provide services that align with JWB's Strategic Plan and focus areas
- b) serve children below the age of 18, or beyond as indicated in state and federal law, and their families residing in Pinellas County
- c) target programs to at-risk youth and families or to strengthen neighborhoods and communities
- d) provide for adequate protection of youth and must comply with all applicable laws and implementing regulations, including, but not limited to F.S. 435. All program staff and agency staff (including employees, independent contractors and staff of subcontractors), volunteers, and those who may have access to youth participants supported through JWB funding are required to undergo and pass a national Level 2 background screening that complies with Level 2 standards set forth in F.S. 435.04
- e) demonstrate organizational capacity and prior outcome attainment through evidence-based programs, to include emerging or promising practices
- f) meet the highest professional standards established through its specific field. Agencies are encouraged to provide certification of current accreditation by a recognized national accrediting body appropriate to the programming funded by JWB. Examples of recognized accrediting bodies include COA-Council on Accreditation, CARF-Commission on Accreditation of Rehabilitation Facilities, JCAHO-Joint Commission on Accreditation of Healthcare Organizations, NAEYC-National Association of Young Children, CQL-Council on Quality & Leadership, or FCADV-Florida Coalition Against Domestic Violence

- g) demonstrate financial and operational stability
- h) show efforts to diversify financial support
- i) dedicate fees or other revenues earned through the operation of a funded program exclusively to that program
- j) engage an audit firm which follows Government/Non-Profit Audit Standards when conducting the financial audit and shows evidence of a peer review report completed every three years
- k) If a recipient agency has an annual operating budget under \$500,000 then it is required to operate under an Administrative Services Organization (ASO) or collaborative, unless it demonstrates to JWB's satisfaction that it has the resources to properly administer the JWB funding in accordance with all requirements. Additionally, recipient agencies with annual operating budgets of \$500,000 or more may be required to operate under an Administrative Services Organization (ASO) or collaborative as determined in JWB's sole discretion to ensure the proper administration of JWB funding
- l) maintain participant records and have them available for audit inspection for five years after termination of services
- m) provide evidence of training new board members by an external trainer within twelve months of joining the board. . Training must consist of the following topics: non-profit governance, fiduciary risks, and liabilities. Documentation of this training shall include an outline of topics covered, the Board members in attendance and who provided the training. Providers that are governmental entities, higher education institutions, and hospitals are exempt from this policy
- n) be in compliance with all applicable federal, state, and local laws

Funded agencies must NOT:

- a) operate under the exclusive jurisdiction of the public school system, pursuant to JWB's Special Act, F.S.2003-320
- b) give preference to participants who are easier to serve or less costly to serve; this includes recruitment and outreach
- c) unfairly steer or direct internal or external referrals
- d) make or accept payment or other non-monetary consideration in exchange for referrals
- e) use JWB funds to preferentially treat community partners, advisory group members, volunteers, personnel, or consultants.

III-4. In-Eligible Expenses

JWB will not consider funding for the following:

- a) recreation programs that do not have a clear youth development component
- b) direct medical services, unless as a catalyst for matching funds as a demonstrated project, or as an integrated element of a program that encourages positive development of children, youth and families
- c) services or programs requiring worship or religious instructional activities as a condition of participation
- d) retirement of debt
- e) expenses incurred in a closed JWB fiscal year
- f) contributions to or on behalf of any political party or candidate
- g) charitable contributions
- h) costs associated with a funded agency's legal settlement
- i) personal expenses of Board members, staff, or volunteers

- j) administrative costs in excess of the Board adopted percentage of the JWB program allocation as referenced in the JWB Funding Policies and Procedures for Funded Programs document
- k) expenses associated with fundraising activities
- l) costs not actually incurred or that are insufficiently documented
- m) acquisition of real property
- n) expenses not approved through the budget or budget process
- o) Florida sales tax
- p) gratuity greater than 18%
- q) Stipends, gift cards, or staff/volunteer incentives
- r) late fees, finance charges, and interest (exceptions may be made for Family Services Initiative incidentals)
- s) Food and refreshments for events, meetings, retreats, or trainings that do not include program participants
- t) Depreciation
- u) Expenses budgeted to be paid for by other available sources of revenue
- v) Salary adjustments provided without supporting documentation (Board meeting minutes, etc.)

III-5. Direct Administration of Programs

It is not the primary function of JWB to provide Direct Service to children and families, therefore program administration or operational efforts will be limited to the following circumstances:

- a) temporary operation in order to maintain continuity of services when an agency is no longer able to do so. Transfer of program operations to an appropriate service provider will occur as soon as practical.
- b) short term demonstration projects or research efforts
- c) advocacy activities that promote efficiencies, accountability, and improvements to systems of service.

Section IV: JWB Funded Program Monitoring

JWB conducts program and financial monitoring activities to review funded programs.

IV-1. Program and Financial Monitoring Activities

Program and financial monitoring activities strive for excellence by monitoring the delivery of program and financial capabilities to achieve quality of services to children and families. It is designed to strengthen administrative and service delivery capabilities. JWB employs the following process to assess organizational and program effectiveness:

- a) conduct ongoing program monitoring activities that are progressive, uniquely tailored to the program's services and responsive to concerns or current service delivery challenges
- b) review documentation of general and special contract conditions
- c) review program operations for adherence to an approved program methodology
- d) review financial and personnel documents
- e) report on contracted performance measures
- f) submit a report outlining activities and progress to the Board

The JWB Chief Executive Officer may exempt in writing any agency or program from this process.

Program monitoring activities may reveal a wide variety of issues at the program and/or administrative level. Significant concerns are elevated to members of the JWB Executive Team for review and various approaches are developed to address the situation. Most solutions include advanced or intensive technical assistance which can take the form of sharing information and expertise, instruction, skills training, transmission of working knowledge, and consulting services. Solutions may also include the development of a Performance Improvement Plan or Corrective Action Plan. Both types of plans include measurable objectives and time frames to complete those objectives.

The following represents various tiers or approaches to improve the performance of funded agency program(s).

1) Technical assistance is provided as a normal course of business to all JWB funded programs. Advanced or intensive technical assistance may be provided for new programs, programs experiencing growth or expansion or programs undergoing temporary or new challenges. Intensive or advanced technical assistance is utilized to stabilize new or growing operations after a period of approximately six months.

2) When technical assistance is not having the desired outcome, has been required for more than six months or the nature of the assistance becomes less routine, a Performance Improvement Plan may be developed in consultation with the provider. Technical assistance from JWB continues to be provided as this plan is implemented, though it is expected the provider to become progressively more successful in operations.

3) When the Performance Improvement Plan has not resulted in the desired outcome, a Corrective Action Plan may be developed in consultation with the provider. The provider is responsible to achieve the desired outcomes of the plan. When a Corrective Action Plan is not having the desired outcome and has been required beyond the time frame outlined in the plan, further decision making may be required regarding investment strategies in order to get the desired outcomes for children.

The above approaches may or may not be implemented consecutively, based on the nature of the issue(s) involved, but are intended to give the provider every opportunity to improve and to evidence a shared commitment to ensure quality programming.

The JWB and provider board would be alerted to and receive documentation of all Corrective Action Plans and progress towards completion of Corrective Action Plans. Progress, or lack thereof, on a Corrective Action Plan may lead to termination of funding with careful consideration given to the needs of the participants.

Section V: Financial

V-1. Purpose

These financial management policies have been designed to ensure the financial stability of JWB, and designed to provide guidance for the development and administration of the annual operating and capital budget. These financial policies address financial planning, revenue, and expenditures.

V-2. Long-Range Planning

Staff shall develop a long-term financial planning process that forecasts operating and capital

expenditures and revenue for the next five years. The forecast should be regularly monitored and periodically updated.

Physical assets shall be maintained at an acceptable level to minimize future maintenance and replacement costs. Staff shall inventory all physical assets, their condition, life spans, and cost and prepare a long-term replacement schedule for the next five years. The schedule should be regularly monitored and updated annually. The projected cost for asset replacement shall be reflected in the forecast.

V-3. Operating Budget

In accordance with F.S. 189.016(3), JWB shall adopt a budget by resolution each fiscal year. The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves. At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under F.S.218.32(1).

JWB considers the budget balanced when total expenditures are equal to total revenues.

Allocations for programs are linked to Board approved strategic focus areas.

JWB seeks to maximize the value the public receives through its spending. Accordingly, staff shall conduct reviews of prior year expenditure and revenue estimates to actuals and analyze variances. Staff shall seek expenditure reductions whenever possible through efficiencies, reorganization of services, and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness. Staff shall encourage productivity improvements through training, technology, or other reasonable means.

V-4. Budgetary Control and Adjustments

Budgetary control is established at the program level for Children and Family Program expenditures, and at the administration, and non-administration level for General Government expenditures.

In accordance with F.S. 189.016(6), JWB, at any time within a fiscal year or within 60 days following the end of the fiscal year, may amend a budget for that year. Budget amendments to the Adopted Budget that do not increase or decrease the total amount of appropriations in a fund require Board approval, if greater than \$50,000.

The Chief Executive Officer or his/her designee is authorized to execute budget amendments to the Adopted Budget that do not increase the total appropriations of the fund, if less than or equal to \$50,000. These amendments are reported to the Board on the monthly Board Financial and Investment Report.

A change to the Adopted Budget that increases the total amount of appropriations in a fund must be adopted by the Board in a resolution.

JWB funded agencies must submit a detailed line item budget for their Board approved program allocation for approval by designated JWB staff.

Appropriations not expended shall lapse at the end of the fiscal year.

V-5. Fund Lapse

Following the completion of JWB's annual audit, staff will monitor lapsed program fund allocations and address subsequent funding level recommendations during the next budget preparation process.

Fund balances anticipated at the end of a fiscal year will be budgeted as the beginning fund balance for that fund for the upcoming fiscal year.

V-6. Emergency Response

JWB staff who are displaced by a disaster and are unable to perform routine or special duties during a period of disaster and disaster recovery will continue to receive their normal compensation for 60 days, provided the Chief Executive Officer concurs with the circumstances contributing to the employee's inability to work. This compensation period may be extended at the discretion of the Board, upon recommendation of the Chief Executive Officer.

JWB participation in Recover Pinellas may include support for agencies and programs not currently funded within the Board mandate. The JWB Chief Executive Officer is delegated the authority to approve contracts for emergency funding from JWB's approved Contingency Budget to meet urgent needs. The Chief Executive Officer will report use of the Contingency Budget to the Board and seek ratification as necessary during an emergency.

JWB may continue to fund previously approved programs for a period of at least 60 days after Pinellas County Emergency Management has declared a disaster, provided the program agrees to comply with requests from JWB or Recover Pinellas. This period may be extended or shortened at the discretion of the Board upon recommendation of the Chief Executive Officer.

Following the declaration of a disaster for a 60-day period, the Chief Executive Officer is delegated the authority to allocate funding to funded programs on a fixed rate basis up to one-twelfth of the program's approved annual JWB allocation, adjusted for any normal operational costs that will not be incurred during the disaster recovery period.

V-7. Investment Policy

A) Policy

The policy of JWB is to invest funds in options which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the JWB and which conform to all state statutes governing the investment of public funds.

B) Scope

This investment policy applies to all funds in excess of those required to meet the current expenditures of JWB. These funds are accounted for in the JWB Annual Financial Report.

C) Prudence

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor rule" in accordance with the Government Finance Officers Association, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The "prudent investor rule" shall be applied in the context of managing all funds.

The Investment Officer, acting in accordance with written procedures and exercising due diligence,

shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately to the Chief Executive Officer, and that appropriate action is taken to control adverse developments.

D) Objectives

The primary objectives, in priority order, of the Investment Policy are:

Safety: Safety of principal is the foremost objective of the investment program. Investments of JWB shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. JWB will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.

Liquidity: JWB's investment portfolio will remain sufficiently liquid to enable JWB to meet all operating requirements which might be reasonably anticipated.

Yield: JWB's investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with JWB safety and liquidity objectives.

E) Investment Authority

The Chief Financial Officer or designee is authorized as the Investment Officer of JWB and is responsible for investment of surplus funds in accordance with F.S. 218.415. The Board is responsible for adopting and amending this investment policy. The Chief Financial Officer shall develop and maintain written administrative procedures consistent with these policies for the investment program. The investment commitment shall depend on financial and staffing considerations given the amount of revenues available.

F) Ethics and Conflicts of Interest

The Chief Financial Officer or designee and other authorized personnel shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. These investment officials shall disclose annually, in a written statement to the Chief Executive Officer, any material interests in financial institutions with which they conduct business, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Board's investment portfolio. The Chief Financial Officer must comply with F.S. 112, Disclosure of Financial Interests by filing Florida Commission on Ethics Form 1, the Statement of Financial Interest.

G) Authorized Investment Institutions & Dealers

Contracts shall be obtained only with credit worthy institutions. Public deposits shall only be made in a qualified public depository as established by the Chief Financial Officer of the State of Florida. Approved security broker/dealers consisting of "primary" dealers or regional dealers are those that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). A review of the financial conditions and registration of qualified financial institutions and broker/dealers will be conducted by the Chief Financial Officer or designee before a contract is created.

H) Authorized and Suitable Investments

This investment policy is authorized by the JWB Board of Directors. Consistent with F.S. 218.415, as amended, the following investments will be permitted by this policy:

- a) The Florida Local Government Surplus Funds Trust Fund (SBA) or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in F.S.163.01.
- b) U.S. Treasury Obligations. Negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the U.S. Government. Such securities include, but are not limited to: Treasury bills, notes or bonds, and Treasury Strips.
- c) Interest Bearing Savings Accounts, Demand Deposit Accounts or Time Certificates of Deposit in qualified public depositories as defined in F.S. 280.02.
- d) Money Market Funds. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency. The ratings shall be "AAAm" or "AAAg" by Standard & Poor's. They shall be registered under the Federal Investment Company Act of 1940 and operate in accordance with 17C.F.R.270.2a-7. The share value must equal \$1.00. Underlying securities are obligations of the U.S. Treasury, U. S. Federal Agencies, GSE's or repurchase agreements with these underlying securities. Investments in Collateralized Mortgage Obligation (CMOs), Real Estate Mortgage Investment Conduit (REMICs) or other derivative securities are prohibited.

I) Maturity & Liquidity Requirements

Investments of JWB will allow for the day-to-day liquidity needs. Therefore, investments will be made in accordance with anticipated cash need and cash flow requirements. JWB shall limit its maximum maturity to three years unless specific authority is given to exceed that limitation.

J) Portfolio Composition

The investment portfolio of JWB shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the risk constraints and cash flow characteristics of JWB. For diversification purposes, the guidelines for the maximum allocation of funds are as follows: the local government surplus funds Trust Fund or any intergovernmental investment pool as described in Section V-7Ha; 75%; U.S. Treasury Obligations 75%; Interest Bearing Savings Accounts, Demand Deposit Accounts or Time Certificates of Deposit 100%; and Money Market Funds 75%.

K) Risk & Diversification

JWB recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Diversification is a way to control risk. The investment management is expected to be prudent and act in a way to minimize default risk. No single investment transaction shall be undertaken that jeopardizes the total capital position of JWB.

Diversification strategies within the established guidelines shall be reviewed and revised periodically, as deemed necessary by the appropriate management staff. The implementation of proposed changes to the strategies shall be presented to the Finance Committee for approval. The total investment portfolio will be invested with a minimum of three financial institutions for diversification purposes.

L) Safekeeping and Custody

If arrangements are made for the holding of security assets by a third party, the assets and/or collateral shall be designated as JWB funds. Securities will be held by a third-party custodian designated by JWB and evidenced by safekeeping receipts. Such assets shall not be withdrawn by anyone except an authorized JWB staff member. Such transactions between a custodian and an institution involving the sale or purchase of assets by transfer of money shall be made on a "delivery vs. payment" basis.

M) Bid Requirement

When purchasing or selling securities, the Chief Financial Officer shall select the security which meets the parameters of this policy, using a competitive bid process when deemed feasible and appropriate. Comparison to current market prices, as indicated by one of the market pricing resources, may also be utilized.

N) Internal Controls

The investment policy shall provide for a system of internal controls and operational procedures. The unit of local government's officials responsible for making investment decisions or Chief Financial Officer shall establish a system of internal controls which shall be in writing and made a part of the governmental entity's operational procedures. The investment policy shall provide for review of such controls by independent auditors as part of any financial audit periodically required of the unit of local government. The internal controls should be designed to prevent losses of funds which might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the local government.

O) Performance Measurement

The Investment Officer will routinely monitor the investments. The benchmark measurement for performance of investments will be the U.S. Treasury Index comparable in maturity to the average life of the portfolio.

P) Reporting

The Chief Financial Officer shall report banking and investment results to the Board on a monthly basis. The monthly investment reports submitted to the Board shall contain sufficient information to evaluate the monthly performance of the investment program. The Annual Financial Report shall reflect the status of JWB's monetary assets, as required by the Governmental Accounting Standards Board and the State of Florida.

Q) Continuing Education

The Chief Financial Officer and appropriate staff shall annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.

V-8. Record and Inventory of JWB Property

The Chief Financial Officer will establish by rule, in accordance with F.S.274, the requirements for the recording of property to include equipment, fixtures, and other tangible personal property of no consumable and nonexpendable nature. This will include the annual review of property for inventory purposes and specific guidelines for the acquisition, supervision, control and disposition of surplus or obsolete property, and documentation of lost or stolen property.

V-9. Authorized Expenditures

Board members receive no salary or other compensation for service, however members may receive reimbursement for travel and related expenses when the travel is in the interest of JWB, including conferences related to the goals and purpose of JWB. Reimbursement for Board approved travel for Board members is at the same basis as staff is reimbursed, as outlined by the JWB Personnel Policies and JWB Travel Regulations.

When JWB staff is authorized by their respective supervisor to use their privately owned vehicles for travel on official JWB business, they shall be reimbursed at the Internal Revenue Service (IRS) standard mileage rates for computing the deductible costs of operating an automobile for business purposes. This rate shall be benchmarked to the IRS rate and change accordingly.

The expenditure of funds is authorized as follows, provided a public purpose is served by the expenditure:

- a) non-alcoholic refreshments at JWB sponsored community functions
- b) all or a portion of the cost of meals or miscellaneous expenses in connection with JWB sponsored special meetings, strategic planning meetings, educational or training programs, recognitions or award ceremonies, and other similar special events, (not including employee staff meetings or other meetings of a similar type)
- c) reimbursement of travel, moving, and related expenses in connection with recruitment of employees at the director level or higher, or for professional or technical positions, approved by job classification in advance
- d) frames, plaques, certificates, trophies, pins, paperweights and other suitable tokens of recognition to acknowledge significant contributions by employees, volunteers, advisory board members, or other individual groups or organizations, provided the cost is below \$100.
- e) souvenirs and other tokens commemorating and or promoting programs, events and undertakings of the JWB
- f) other unspecified expenditures approved in advance by the JWB Board of Directors similar in nature to the expenditures authorized herein

V-10. Revenue Forecasting

Per F.S.200, ad valorem revenues must be budgeted at not less than 95% of the certified taxable value. JWB monitors actual ad valorem receipts annually and budgets an appropriate percentage, not less than 95%, based upon expected receipts.

V-11. Fund Balance

Designation of general fund balances represents tentative plans for future use of financial resources. In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise the limitations on the funds. The fund balance is reported in five components: non-spendable, restricted, committed, assigned, and unassigned.

- a) Non-spendable includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually bound.
- b) Restricted consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law.
- c) Committed consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action.
- d) Assigned consists of amounts that are constrained by JWB's intent to use the funds for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is determined by the JWB Board or the Chief Executive Officer.
- e) Unassigned represents amounts that have not been restricted, committed, or assigned to specific purposes within the general fund.

JWB shall maintain a prudent fund balance to ensure that it has adequate capability to respond to changing or emerging community needs, unanticipated funding opportunities, the need to stabilize the budget, and natural disasters or emergency situations that threaten to disrupt the orderly delivery of services to Pinellas County children and families.

Non-spendable, restricted, committed, and assigned fund balance amounts shall be in line with their stated purposes. Unassigned funds shall be targeted at three months of operating expenses. The three

month target is comprised of two months to manage cash inflows and out-flows until ad valorem revenue is received and one month to respond to potential unforeseen expenses.

Section VI: Purchasing and Contracting

VI-1. Purpose

The purpose of this section is to provide for the fair and equitable treatment of all persons involved in public purchasing by JWB, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

VI-2. Purchasing

The JWB shall adhere to prudent financial management practices and applicable governmental standards for purchasing.

- a) Commodities and contractual services with a total cost of less than or equal to \$5,000 (per fiscal year) may be purchased by phone or other contact between the purchaser and supplier, using buyer experience and knowledge. (Competitiveness is stressed for orders under \$5,000.)
- b) Commodities and contractual services with a cost of between \$5,001 and \$10,000 (per fiscal year) will be purchased on the basis of a minimum of three oral quotations which shall be documented or three written quotations and are awarded by the Chief Executive Officer or through Board approval.
- c) Commodities and contractual services with a cost of between \$10,001 and \$50,000 (aggregate contract value) will be purchased on the basis of a minimum of three written quotations, an Invitation to Bid, or a Request for Proposal and are awarded by the Chief Executive Officer or through Board approval.
- d) Commodities and contractual services with a cost in excess of \$50,000 (aggregate contract value) require a competitive solicitation (Request for Proposal, Invitation to Bid, Request for Qualifications, Invitation to Negotiate, or Request for Applications, etc.) to be issued, and are awarded through Board approval.
- e) Sole source purchases may be used as a procurement method for purchases of products or services when it is determined that there is only one practicable and reasonable source with the ability or capability to meet the particular requirements of the solicitation. Written documentation must be provided, justifying why there is only one source for the requirements. Exercise of authority under this provision shall be reported at the following JWB Board meeting.
- f) A purchasing policy waiver may be authorized by the Chief Executive Officer in very limited circumstances, when an unusual or unique situation exists that makes the application of the Purchasing Policies contrary to the public interest. Any application of this shall be made with such competition as is practicable under the circumstances. Written documentation must be provided, clearly documenting the advantages of waiving the purchasing policies. Such advantages may be based upon, but not limited to, uniqueness, vendor qualifications, and timeliness of the purchase. In no way does this section permit the Chief Executive Officer to exceed his or her authority of \$50,000 as set forth in Section VI-4. Exercise of authority under this provision shall be reported at the following JWB Board meeting.
- g) JWB may participate in or administer a cooperative purchasing agreement for the procurement of any supplies or services with one or more public procurement units. Such cooperative purchasing may include, but is not limited to, joint or multiparty contracts between public procurement units and open-ended state or federal procurement unit contracts which are made available to local procurement units. All cooperative purchasing shall be through contracts

awarded through full and open competition. The Chief Executive Officer has authority to make award for cooperative purchases up to \$50,000 in a fiscal or calendar year. Cooperative purchases exceeding \$50,000 are awarded through Board approval.

- h) Notwithstanding any other provisions of this section, the Chief Executive Officer may make or authorize others to make emergency purchases of goods or services in the event of a disruption of essential operations, or when there exists a threat to public health, welfare, or safety provided that such emergency purchases shall be made with such competition as is practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file. Emergency purchases in excess of \$50,000 shall be reported at the following JWB Board meeting.
- i) JWB's administrative contracts in excess of \$50,000 will be reviewed at least every five years. Recommendations for continuation funding, restructuring, and re-bidding or contract termination will be brought before the Chief Executive Officer for approval.
- j) Cancellation of a Competitive Solicitation. At any time, the Board may postpone or cancel a competitive solicitation in its entirety, and any or all responses may be rejected in whole or in part as may be specified in the solicitation, when it is in the best interest of JWB. The reasons therefor shall be recorded.

VI-3. Protest Procedure

Bid/Proposal Protests. Any actual or prospective bidder or proposer, who is allegedly aggrieved in connection with the issuance of a bid or proposal package or pending award of a contract, may protest the decision by following the procedure below.

Posting. JWB shall publicly post the award on JWB's website within three full business days after the JWB Board award decision has been made. All bidders or proposer will be sent an email with the notice of award to the email address provided in the bid or proposal.

Requirements to Protest.

- a) A formal written protest must be filed no later than 5:00 PM, on the fifth business day after the notice of award has been posted. The formal written protest shall identify the protesting party and the solicitation involved; include a clear statement of the grounds on which the protest is based; refer to the statutes, laws, ordinances, applicable section(s) of the solicitation or Board policy, or other legal authorities which the protesting party deems applicable to such grounds; and specifically request the relief to which the protesting party deems itself entitled by Application of such authorities to such grounds.
- b) A formal written protest is considered filed when the JWB Chief Executive Officer receives it. Accordingly, a protest is not timely filed unless it is received within the time specified above. Failure to file a formal written protest within the time period specified shall constitute a waiver of the right to protest and result in relinquishment of all rights to protest by the actual or prospective Applicant.

Sole Remedy. These procedures shall be the sole remedy for challenging an award of bid or proposal. Bidders or proposers are prohibited from attempts to influence, persuade, or promote a protest through any other channels or means.

Authority to Resolve. The Chief Executive Officer shall resolve the protest in accordance with the terms of the bid or proposal and shall render a written decision to the protesting party no later than 5:00 PM on the fifth business day after the filing thereof.

Review of Chief Executive Officer's Decision.

- a) The protesting party may request a review of the Chief Executive Officer's decision by the Board by delivering a written request for review of the decision to the Chief Executive Officer by 5:00 PM on the fifth business day after the date of the written decision. The written notice shall include any written or physical materials, objects, statements, and arguments, which the Applicant deems relevant to the issues raised in the request for review.
- b) The Board will consider the request for review at the next regularly scheduled Board meeting after the request is received. It is within the Board's discretion whether to allow testimony or argument from the protesting party at the Board meeting. If it is determined by majority vote of Board members present at the meeting that the award is in violation of law or the regulations and internal procedures of the Budget and Business Services Division or any another applicable authority, the Board shall cancel or revise the award as deemed appropriate within three business days after the Board meeting.
- c) If it is determined by majority vote of Board members present at the meeting that the award should be upheld, the Board shall direct staff to notify the protesting party in writing of the Board decision with a copy furnished to all substantially affected persons or businesses within three business days of the Board meeting. The decision shall be final and conclusive as to JWB.

Stay of Procurement during Protests. The decision to stay a procurement during protests shall be at the sole discretion of the Chief Executive Officer.

VI-4. Approval Authority

The Board shall approve all lease agreements pertaining to JWB occupied or owned real estate.

The JWB Chief Executive Officer or his/her designee shall have the authority to do the following within the Adopted Budget:

- a) Approve and execute any and all contracts, including, but not limited to: grants, interlocal agreements, intergovernmental contracts, joint and cooperative purchasing contracts with other governmental agencies, and any amendments, extensions, renewals, or assignments thereof, including changes in price, terms and conditions, that involve the receipt or payment by JWB of an amount not to exceed \$50,000
- b) Execute all agreements approved by the Board

The Chief Financial Officer shall have the authority to do the following within the Adopted Budget:

Approve and execute contracts for routine operation, routine repair, and routine maintenance of infrastructure facilities, including, without limitation, the contracts for information technology of an amount not to exceed \$10,000.

All contracts approved and/or executed under this section shall be listed on the monthly Board Financial and Investment Report and on the agenda of the JWB Board meetings.

VI-5. Types of Contracts

JWB contracts will provide funding on a per diem, unit cost, fixed price, or cost-reimbursement basis. The specific terms of these contracts will be established by JWB at the onset of each contract period.

JWB may issue memorandums of agreement or understanding in regard to initiatives and collaborative projects.

VI-6. Advances

Request for advance funds can be one-fourth of the agency's JWB program allocation with a maximum of \$100,000 total per agency and must be approved by the Board if greater than \$50,000. The Chief Executive Officer may approve amounts less than \$50,000. An agency must reconcile all advances at the end of the fiscal year in which they were provided.

VI-7. Review of Standard Contract

JWB staff will annually review the standard contract template including general conditions and as appropriate, make changes there to.