



ACCOUNTING MANUAL ADDENDUM
FOR
FLORIDA'S COLLEGE SYSTEM

Accounting Manual Addendum

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Section 17

Miscellaneous Documents

FLORIDA DEPARTMENT OF EDUCATION



Jim Horne
Commissioner of Education



Memorandum Number 04-12

March 31, 2004

MEMORANDUM

TO: Community College Presidents
FROM: J. David Armstrong, Jr.
SUBJECT: Terminal Pay

Section 1012.865(2), Florida Statutes, authorizes boards of trustees of community colleges to provide for terminal pay for accumulated unused sick leave to be paid to any full-time employee of a community college. Section 1012.865(2)(d) provides for terminal pay for instructional staff and educational support employees. Section 1012.865(2)(e) provides for terminal pay for employees "other than instructional staff and educational support employees." The maximum allowable amount to be paid to employees under Section 1012.865(2)(e) is significantly less than the amount allowed under Section 1012.865(2)(d). Because the statutes do not clearly define which non-instructional employees are "educational support employees" and which are employees "other than instructional staff **and** educational support employees," there has been some confusion, and colleges have been left to interpret the applicability of the statutes at the local level.

In several recent operational audits, the Office of the Auditor General questioned the basis used by the colleges for not including certain positions as staff "other than instructional or educational support employees" for purposes of calculating terminal pay for accumulated sick leave. The auditors recommended that the colleges seek clarification from the Division of Community Colleges regarding the staff positions and guidelines to be used by the College to calculate terminal pay for accumulated sick leave to ensure that terminal pay is being paid in conformity with Section 1012.865, Florida Statutes.

J. DAVID ARMSTRONG, JR.
Chancellor, Community Colleges, and Workforce Education

325 W. GAINES STREET SUITE 1314 • TALLAHASSEE, FL 32399-0400 • (850) 245-0407
FLORIDA COMMUNITY COLLEGES & WORKFORCE EDUCATION

PUTTING MINDS TO WORK

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The purpose of this memo is to provide such clarification.

Section 1012.865(l)(a), Florida Statutes, defines an educational support employee as, "... any person employed by a community college as an education administrative paraprofessional; a member of the operations, maintenance, or comparable department; or a secretary, clerical, or comparable level support employee." Every college in the system is unique in its mission and organizational structure. It is difficult to always tell what responsibilities a position has simply by its title. A dean at one institution might have a fairly narrow academic focus, while a dean at another institution might have broad college-wide administrative responsibilities. For this reason, the Division of Community Colleges has maintained that the local college is in the best position to determine which employees fall into the category of "educational support employees" and which fall into the category of employees "other than instructional staff and educational support employees." However, in light of the recent audit criticism, I directed my staff to work with the Council of Business Affairs to develop clarifying language that can be added to the *Accounting Manual* as guidance for the colleges to provide some consistency in classification.

My staff worked with the Council of Business Affairs to develop the following language as guidance for such terminal pay classification. The Council approved the language at its February 2004 meeting, with a recommendation that the *Accounting Manual* be amend '() to reflect such guidance. The approved language was:

Since the duties of certain administrative employees vary significantly depending upon the size and organizational structure of the college, it is difficult to identify a particular title or even a class of employment that would always be considered staff other than instructional or educational support employees. When this section of the statute was first implemented, the college business officers discussed how to comply and generally agreed that employees paid out of the 510XX general ledger codes should always be considered staff other than instructional or educational support employees for purposes of compliance, but that the colleges, at the discretion of their local boards of trustees, could identify additional codes to be included as long as all employees paid from that code were treated consistently.

Language consistent with the above will be incorporated into the 2004 version of the *Accounting Manual* which will be submitted to the Council of Presidents at its first meeting following the June Council of Business Affairs meeting.

The Division of Community Colleges believes that this guidance will provide the consistency in classifying employees "other than instructional staff and educational support employees" contemplated by the statute while leaving the colleges some discretion in determining which additional employees should fall into that classification.

Please work with your business officers and human resource officers to ensure that your institution's classification policies are consistent with this guidance. Any questions related to this memorandum should be directed to Gary Yancey at (850) 245-9390, SUNCOM 205-9390 or Carolyn McGriff Webb at (850) 245-9385, SUNCOM 205-9385.

JDA/gyl

**Florida College System Institution Presidents/Boards/The State of
Florida: Statutory Powers and Duties**

October 30, 2003 (Updated February 2024)

Prepared by Bill Mullooney, Valencia College

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Florida College System Institution Presidents/Boards/The State of Florida: Statutory Powers
and Duties

February 2024

Prepared by Bill Mullooney, Valencia College

1001.65 Florida College System institution presidents; powers and duties.	Comments/Other Statutory Rule and Guideline Language	1001.64 Florida College System institution boards of trustees; powers and duties.	State Board of Education (SBOE) Commissioner of Education (COE) Department of Education (DOE)
AUTHORITY		AUTHORITY	AUTHORITY
<p>The president is the chief executive Officer of the Florida College System institution, shall be corporate secretary of the Florida College System institution board of trustees, and is responsible for the operation and administration of the Florida College System institution.</p> <p>Each Florida College System institution president shall:</p>	<p>See also: <i>1001.61(5) "A Florida College System institution president shall serve as the executive officer and corporate secretary of the board of trustees and shall be responsible to the board of trustees for setting the agenda for meetings of the board of trustees in consultation with the chair. The president also serves as the chief administrative officer of the Florida College System institution and all the components of the institution and all aspects of its operation are responsible to the board of trustees through the president."</i></p> <p>1001.63 Florida College System institution board of trustees; board of trustee to constitute a corporation. – Each Florida College System institution board of trustees is constituted a body corporate by the name of "The District Board of Trustees of (name of Florida College System institution) Florida" with all the powers and duties of a body corporate, including the power to adopt a corporate seal, to contract and be contracted with, to sue or be sued, to please and be impleaded in all courts of law or equity, and to give and receive donations. In all suits against a board of trustees, service of process shall be made</p>	<p>(1) The boards of trustees shall be responsible for cost effective policy decisions appropriate to the Florida College System institution' mission, the implementation and maintenance of high-quality education programs within law and rules of the State Board of Education, the measurement of performance, the reporting of information, and the provision of input regarding state policy, budgeting, and education standards.</p> <p>(2) Each board of trustees is vested with the responsibility to govern its respective Florida College System institution and with such necessary authority as is needed for the proper operation and improvement thereof in accordance with rules of the State Board of Education.</p> <p>(3) A board of trustees shall have the power to take action without a recommendation from the president and shall have the power to require the president to deliver to the board of trustees all data and information required by the board of trustees in the performance of its duties.³ A board of trustees shall ask the Commissioner of Education to authorize an investigation of the president's actions by the department's inspector general if the board considers such investigation necessary. The inspector general shall provide a report detailing each issue under investigation and shall recommend corrective action. If the inspector general identifies potential legal violations, he or she shall refer the potential legal violations to the Commission on Ethics, the Department of Law Enforcement, the Attorney General, or another appropriate authority.</p>	<p>SBOE: 1001.02 General powers of State Board of Education. – (1) The State Board of Education is the chief implementing and coordinating body of public education in Florida except for the State University System, and it shall focus on high level policy decisions. It has authority to adopt rules pursuant to s. 120.536(1) and 120.54 to implement the provisions of law conferring duties upon it for the improvement of the state system of Early Learning-20 public education except for the State University System. Except as otherwise provided herein, it may, as it finds appropriate, delegate its general powers to the Commissioner of Education or the directors of the divisions of the department.</p> <p>COE: 1001.10 Commissioner of Education; general powers and duties. The Commissioner of Education is the chief educational officer of the state and the sole custodian of the educational data warehouse, and is responsible for giving full assistance to the State Board of Education in enforcing compliance with the mission and goals of the early Learning-20 education system, except for the State University System.</p> <p>1001.11 Commissioner of Education; other duties. (1) The Commissioner of Education must independently perform the following duties: ...fd' Integrally work with the boards of trustees of</p>

¹ The inclusion of the word "shall" in the prefatory language of s.1 001(65) appears to make each listed presidential duty mandatory, which may be awkward for s. 1001.65(8) and (14).

² See s. 607.0302, F.S. regarding powers and duties of body corporate.

³ S. 1001.64(3), granting the DBOT the power to act without recommendation of the president appears to contradict. 1001.64(4)(a) regarding rulemaking, which occurs only after recommendation from the president.

Florida College System institution Presidents/Boards/The State of Florida: Statutory Powers
and Duties

February 2024

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1001.65 Florida College System institution presidents; powers and duties.	Comments/ Other Statutory, Rule and Guideline Language	1001.64 Florida College System institution boards of trustees; powers and duties. --	State Board of Education (SBOE) Commissioner of Education (COE) Department of Education (DOE)
	<p><i>on the chair of the board of trustees or, in the absence of the chair, the corporate secretary or designee of the chair.</i></p> <p>1004.67 Florida College System institutions; legislative intent. - <i>It is the legislative intent that Florida College System institutions, constituted as political subdivisions of the state, continue to be operated by Florida College System institution boards of trustees as provided ins. /00/.63 and that no department, bureau, division, agency, or subdivision of the state exercise any responsibility and authority to operate any Florida College System institution of the state except as specifically provided by law or rules of the State Board of Education.</i></p> <p>1010.09 Direct-support organizations. - <i>School district and Florida College System institution direct- support organizations shall be organized and conducted under the provisions of ss. 1001.453, 1004.28, and 1004.70 and rules of the State Board of Education, as applicable.</i></p> <p>1013.25 When university or Florida College System institution board of trustees may exercise power of eminent domain. --<i>Whenever it becomes necessary for the welfare and convenience of any of its institutions or divisions to acquire private property for</i></p>	<p>(13) Each board of trustees is responsible for the uses for the proceeds of academic improvement trust funds pursuant to s. 1011.85.</p> <p>35) Each board of trustees may exercise the right of the eminent domain pursuant to the provisions of chapter 1013.</p> <p>(39) Each board of trustees shall prescribe conditions for direct-support organizations to be certified and to use Florida College System institution property and services. Conditions relating to certification must provide for audit review and oversight by the board of trustees.</p> <p>(43) Each board of trustees has responsibility for compliance with state and federal laws, rules, regulations, and requirements.</p>	<p>the Florida College System institutions.</p> <p>(e) Monitor the activities of the State Board of Education and provide information related to current and pending policies to the members of the boards of trustees of the Florida College System institutions and state universities. ...</p> <p>DOE:</p> <p>1001.20 Department under direction of state board. -</p> <p>(1) The Department of Education shall be organized consistently with the requirements of. 20.15, and shall act as an administrative and supervisory agency under the implementation direction of the State Board of Education.</p> <p>(2) The department is to be located in the offices of the Commissioner of Education and shall assist in providing professional leadership and guidance and in carrying out the policies, procedures, and duties authorized by law or by the State Board of Education or found necessary by it to attain the purposes and objectives of this code....</p> <p>See also: 1000.03 Function, mission, and goals of the Florida Early Learning-20 education system. --</p> <p>(1) Florida's early Learning-20 education system shall be a decentralized system without excess layers of</p>

⁴ The local authority of DBOTs is legislatively mandated ins. 1000.03(1) which states the clear legislative intent for Florida public education to be a "decentralized system without excess layers of bureaucracy."

Florida College System institution Presidents/Boards/The State of Florida: Statutory
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	<p><i>the use of such institutions, and this cannot be acquired by agreement satisfactory to a university or Florida College System institution board of trustees and the parties interested in, or the owners of, the private property, the board of trustees may exercise the power of eminent domain after receiving approval therefor from the Administration Commission and may then proceed to condemn the property in the manner provided by chapter 73 or chapter 74.</i></p> <p>6A 14.024 Composition of Boards of Trustees. – Repealed 12/22/2019</p> <p>6A-14.0243 Meetings of Boards of Trustees. - Repealed</p> <p>6A-14.0247 Powers and Duties of Boards of Trustees. - Repealed</p> <p>6A-14.026 Employment of a President. 6A 14.0261 General Powers of the President. – Repealed 1/7/2016</p> <p>6A-14.0262 Duties and Responsibilities of the President. Repealed</p> <p>G&P 2 5 . Procedures for Reviewing Community Colleges Direct Support Organizations Audit Reports</p>		<p>bureaucracy. . Florida's early Learning-20 education system shall maintain a systemwide technology plan based on a common set of data definitions.</p> <p>(2)(a) The Legislature shall establish education policy, enact education laws, and appropriate and allocate education resources. . . .</p> <p>... (3) Public education is a cooperative function of the state and local educational authorities. The state retains responsibility for establishing a system of public education through laws, standards, and rules to assure efficient operation of an early Learning-20 system of public education and adequate educational opportunities for all individuals. Local educational authorities have a duty to fully and faithfully comply with state laws, standards, and rules and to efficiently use the resources available to them to assist the state in allowing adequate educational opportunities.</p>

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RULEMAKING		RULEMAKING	RULEMAKING
<p>(I) Recommend the adoption of rules, as appropriate, to the Florida College System institution board of trustees to implement provisions of law governing the operation and administration of the Florida College System institution, which shall include the specific powers and duties enumerated in this section. Such rules shall be consistent with law, the mission of the Florida College System institution and the rules and policies of the State Board of Education.</p>	<p>General Duty: Appears to mandate the promulgation of rules implementing specific powers/duties of presidents. <i>See Also:</i> 120.74 Agency annual rulemaking and regulatory plans; reports. <i>(1) REGULATORY PLAN. – By October 1 of each year, each agency shall prepare a regulatory plan. Florida Statute - Sections 120.74.</i></p>	<p>(4)(a) The board of trustees, after considering recommendations submitted by the Florida College System institution president, may adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of law conferring duties upon it. These rules may supplement those prescribed by the State Board of Education if they will contribute to the more orderly and efficient operation of Florida College System institutions⁶. (4)(b) Each board of trustees is specifically authorized to adopt rules, procedures, and policies, consistent with law and rules of the State Board of Education, related to its mission and responsibilities as set forth in s. 1004.65, its governance, personnel, budget and finance, administration, programs, curriculum and instruction, buildings and grounds, travel and purchasing, technology, students, contracts and grants, or college property.⁷ (8) Each board of trustees has authority for policies related to students, enrollment of students, student records, student activities, financial assistance, and other student services. (24) Each board of trustees shall provide rules governing parking and the direction and flow of traffic within campus boundaries⁸. Except for sworn law</p>	<p>SBOE: 1001.02 General powers of State Board of Education. — ... (2) The State Board of Education has the following duties: (n) To adopt cohesive rules pursuant to ss. 120.536(1) and 120.54, within statutory authority. ... (6) The State Board of Education shall prescribe minimum standards, definitions, and guidelines for Florida College System institutions that will ensure the quality of education, coordination among the Florida College System institutions and state universities, and efficient progress toward accomplishing the Florida College System institution mission.⁹ At a minimum, these rules must address:¹⁰ (a) Personnel. (b) Contracting. (c) Program offerings and classification, including college-level communication and computation skills associated with successful performance in college and with tests and other assessment procedures that measure student achievement of those skills. The performance measures must provide that students moving from one level of education to the next acquire the necessary competencies for that level.</p>

⁵ Ensure that the rules report, as required by s. 120.74, is submitted in a timely manner.

⁶ S. 1001.64(4)(a) is a key provision authorizing supplementary rules, providing DBOTs with local control and clarifying rulemaking authority.

⁷ S. 1001.64(4)(b) is the first of several subsections which exist with the intention of supplying Florida College System institutions with sufficient specific legislative rulemaking authority as required by s. 120.536, F.S. Please note that in this and other sections, the appropriate language probably should be "is specifically authorized to adopt rules...". Numerous references to DBOTs' authority for "procedures" and "policies" may be redundant at best and otherwise not cognizant of the role of DBOTs (generally, DBOTs operate at a strategic policy level, not an administrative/operational procedural level. Other subsections reflecting this possible issue includes.

1001.64 (5), (8), (23), (24), (40), (44), and (45).

⁸ Ensure that DBOT has rules, in accordance with s. 1001.64(24), governing parking and the direction and flow of traffic within campus boundaries.

Florida College System institution Presidents/Boards/The State of Florida: Statutory
Powers and Duties
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1001.65 Florida College System institution presidents; powers and duties.	Comments/ Other Statutory, Rule and Guideline Language	1001.64 Florida College System institution boards of trustees; powers and duties. --	State Board of Education (SBOE) Commissioner of Education (COE) Department of Education. (DOE)
	<p>120.542. Variances and waivers. - <i>"(1) ... A public employee is not a person subject to regulation under this section for the purpose of petitioning for</i></p>	<p>enforcement personnel, persons employed to enforce - campus parking rules have no authority to arrest or issue citations for moving traffic violations. The board of trustees may adopt a uniform code of appropriate penalties for violations. Such penalties, unless otherwise provided by law, may include the levying of fines, the withholding of diplomas or transcripts pending compliance with rules or payment of fines, and the imposition of probation, suspension, or dismissal. Moneys collected from parking rule infractions shall be deposited in appropriate funds at each Florida College System institution for student financial aid purposes.</p> <p>(40) Each board of trustees may adopt policies pursuant to s. 1010.02 that provide procedures for transferring to the direct-support organization of that Florida College System institution for administration by such organization contributions made to the Florida College System institution.</p> <p>(44) Each board of trustees may adopt rules, procedures, and policies related to institutional governance, administration, and management in order to promote orderly and efficient operation, including, but not limited to, financial management, budget management, physical plant management, and property management.</p> <p>(45) Each board of trustees may adopt rules and procedures related to data or technology, including, but not limited to, information systems, communications systems, computer hardware and software, and</p>	<p>(d) Provisions for curriculum development, graduation requirements, college calendars, and program service areas. These provisions must include rules that:</p> <ol style="list-style-type: none"> 1. Provide for the award of an associate in arts degree to a student who successfully completes 60 semester credit hours at the Florida College System institution. 2. Require all of the credits accepted for the associate in arts degree to be in the statewide course numbering system as credits toward a baccalaureate degree offered by a state university or a Florida College System institution. 3. Require no more than 36 semester credit hours in general education courses in the subject areas of communication, mathematics, social sciences, humanities, and natural sciences. <p>The rules should encourage Florida College System institutions to enter into agreements with state universities that allow Florida College System institution students to complete upper-division-level courses at a Florida College System institution. An agreement may provide for concurrent enrollment at the Florida College System institution and the state university and may authorize the Florida College System institution to offer an upper-division-level course or distance learning.</p> <p>(e) Student admissions, conduct and discipline, nonclassroom activities, and fees.</p> <p>(f) Budgeting.</p> <p>(g) Business and financial matters.</p> <p>(h) Student services.</p> <p>(i) Reports, surveys, and information systems, including forms and dates of submission.</p>

⁹ With regard to SBOE rulemaking, in addition to the requirement of specific legislative authority (s. 120.536, F.S.), s. 1001.02(9) sets forth additional parameters for SBOE rulemaking by requiring that SBOE rules ensure the quality of education, coordination among the Florida College System institutions and state universities, and efficient progress toward accomplishing the community college and state university mission.

¹⁰ Currently, the COP is finalizing recommendations, to be transmitted to the SBOE, for major revisions to SBOE rules related to Florida College System institutions.

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	<p><i>a variance or waiver to a rule that affects that public employee in his or her capacity as a public employee. ... "</i></p> <p>120.81 Exceptions and special requirements; general areas. -- <i>(/) EDUCATIONAL UNITS. --</i></p> <p>...</p> <p><i>(b) The preparation or modification of curricula by an educational unit is not a rule as defined by this chapter.</i></p> <p>...</p> <p><i>(d) Notwithstanding any other provision of this chapter, educational units shall not be required to include the full text of the rule or rule amendment in notices relating to rules and need not publish these or other notices in the Florida Administrative Register, but notice shall be made:</i></p> <ol style="list-style-type: none"> <i>1. By publication in a newspaper qualified under chapter 50 in the affected area or on a publicly accessible website as provided in s. 50.0311;</i> <i>2. By mail to all persons who have made requests of the educational unit for advance notice of its proceedings and to organizations representing persons affected by the proposed rule; and</i> <i>3. By posting in appropriate places so that those particular classes of persons to whom the intended action is directed may be duly notified.</i> <p><i>(e) Educational units, other than the Florida School for the Deaf and the Blind, shall not be required to make filings with the committee of the documents required to be filed by s. <u>120.54</u> or s. 120.55(1)(a)4.</i></p> <p><i>(f) Notwithstanding s. 120.57(1)(a), hearings which involve student</i></p>	networks	<p>1000.05(6)(a) The State Board of Education shall adopt rules to implement this section as it relates to school districts and Florida College System institutions. (Florida Equity, Act. Rules contained in 6A-19, FAC.)</p>

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	<p><i>disciplinary suspensions or expulsions may be conducted by educational units. (g) Sections <u>120.569</u> and 120.57 do not apply to any proceeding in which the substantial interests of a student are determined by a state university or a community college.</i></p> <p><i>(h) Notwithstanding ss. <u>120.569</u> and <u>120.57</u> in a hearing involving a student disciplinary suspension or expulsion conducted by an educational unit, the 14-day notice of hearing requirement may be waived by the agency head or the hearing officer without the consent of parties.”</i></p> <p>1004.68 Florida College System institution; degrees and certificates. —</p> <p><i>" Each Florida College System institution board of trustees shall adopt rules establishing student performance standards for the award of degrees and certificates.</i></p> <p>1010.03 Delinquent accounts. —District school boards, Florida College System institution boards of trustees, and university boards of trustees: ...</p> <p><i>(4) May adopt rules, except that university boards of trustees may adopt regulations, as necessary, to implement the provisions of this section, including setoff procedures, payroll deductions, and restrictions on release of transcripts, awarding of diplomas, and access to other resources and services of the school district, Florida College System institution, or university</i></p>		

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BUDGET/FINANCE		BUDGET/FINANCE	BUDGET/FINANCE
<p>(2) Prepare a budget request and an operating budget pursuant to s. 1011.30 for approval by the Florida College System institution board of trustees at such time and in such format as the State Board of Education may prescribe.</p>	<p><i>Specific Duty</i> <i>See Also:</i> 1010.22 Cost accounting and reporting for workforce education. 1010.23- Cost accounting and reporting for Florida College System institutions. 1010.58 Procedure for determining number of instruction units for Florida College System institutions. 1011, Parts I, III, and IV. 1011.01 Budget system established. -</p> <p><i>(/) The State Board of Education shall prepare and submit a coordinated K-20 education annual legislative budget request to the Governor and the Legislature on or before the date provided by the Governor and the Legislature. The board's legislative budget request must clearly define the needs of school districts, Florida College System institution, universities, other institutions, organizations, programs, and activities under the supervision of the board and that are assigned by law or the General Appropriations Act to the Department of Education.</i></p> <p><i>(2) There shall be established in each school district and Florida College System institution a budget system as prescribed by law and rules of the State Board of</i></p>	<p>(11) Each board of trustees shall submit an institutional budget request, including a request for fixed capital outlay, and an operating budget to the State Board of Education for review in accordance with guidelines established by the State Board of Education¹¹.</p> <p>(12) Each board of trustees shall account for expenditures of all state, local, federal, and other funds in the manner described by the Department of Education.</p>	<p>SBOE: 1001.02 General powers of State Board of Education. -- ... (2) The State Board of Education has the following duties: ... (e) To adopt and submit to the Governor and Legislature, as provided in s. 216.023, a coordinated early Learning-20 education budget that estimates the expenditure requirements for the Board of Governors, as provided in s. 1001.706, the State Board of Education, including the Department of Education, the Commissioner of Education, and all of the boards, institutions, agencies, and services under the general supervision of the Board of Governors, as provided in s. 1001.706, or the State Board of Education for the ensuing fiscal year. The State Board of Education may not amend the budget request submitted by the Board of Governors. Any program recommended by the Board of Governors or the State Board of Education which will require increases in state funding for more than 1 year must be presented in a multiyear budget plan. ... (5) The State Board of Education is responsible for reviewing and administering the state program of support for the Florida College system institutions and, subject to existing law, shall establish the tuition and out-of-state fees for developmental education and for credit instruction that may be counted toward an associate in arts degree, an associate in applied science degree, or an associate in science degree....</p> <p>... (6) The State Board of Education shall prescribe minimum standards, definitions, and guidelines for Florida College System institutions ... At a minimum, these rules must address: ... (f) Budgeting.</p>

¹¹ In accordance with 1001.64(11), do colleges submit a budget request to the SBOE as required? Also, this section states that the SBOE approves the college operating budgets, while s.1011.30 states that the college budgets are to be transmitted to the Department of Education for review. This apparent ambiguity should be resolved by respecting the local authority of the DBOTs.

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	<p><i>Education.</i></p> <p><i>(3) Each district school board and each Florida College System institution board of trustees shall prepare, adopt, and submit to the Commissioner of Education for review an annual operating budget. Operating budgets shall be prepared and submitted in accordance with the provisions of law, rules of the State Board of Education, the General Appropriations Act...</i></p> <p>1011.30 Budgets for Florida College System institutions. --Each Florida College System institution president shall recommend to the Florida College System institution board of trustees a budget of income and expenditures at such time and in such form as the State Board of Education may prescribe. Upon approval of a budget by the Florida College System institution board of trustees, such budget shall be transmitted to the Department of Education for review.</p> <p>Rules of the State Board of Education shall prescribe procedures for effecting budget amendments subsequent to the final approval of a budget for a given year.</p> <p>6A-14.0715 Transfer of Funds. 6A-14.0716 Florida College System Institution Budgets. 6A-14.072 Financial Records and Reports. 6A-14.073 Expenditures. (Repealed) 6A-14.0732 Travel. (Repealed) 6A-14.0735 Petty Cash Fund. (Repealed) 6A-14.075 Receipt, Deposit, and Withdrawal of</p>		<p>(g) Business and financial matters. ... (i) Reports, surveys, and information systems, including forms and dates of submission.</p>

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	<p>Funds, 6A-14.0751 Bank Depository. (Repealed) 6A-14.07S2 Depository Transactions. (Repealed) 6A-14.076 FTE Calculation for the Community College Program Fund. 6A-14.0764 Capital Outlay and Debt Service. 6A-14.0765 Investment of Funds. 6A-14.077 Auxiliary Services and Enterprises and Undesignated Gifts 6A-14.0771 Use of Auxiliary Enterprise Funds and Undesignated Gifts. (Repealed) 6A-14.0772 Auxiliary Funds and Funds Received In Trust. (Repealed)</p> <p>G&P 4. Salary Guidelines G&P 5. Travel Guidelines G&P 16. Procedures for Reviewing Audit Reports G&P 17. Guidelines for the Determination of Operating Cost of New Faculties within the Legislative Budget Request G&P 18. Procedures for Student FTE (Full time Equivalent) Estimates and Projections</p>		

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EMPLOYMENT/PERSONNEL		EMPLOYMENT/PERSONNEL	EMPLOYMENT/PERSONNEL
<p>(3) Establish' and implement policies and procedures to recruit, appoint, transfer, promote, compensate, evaluate, reward, demote, discipline, and remove personnel, within law and rules of the State Board of Education and in accordance With rules or policies approved by the Florida College System institution board of trustees.</p>	<p>What are respective: roles of Presidents and DBOTs in personnel matters?¹²</p> <p>1012.855 Employment of Florida College System institution personnel; discrimination in granting salary prohibited.</p> <p><i>(1)(a) Employment of all personnel in each Florida College System institution shall be upon recommendation of the president, subject to rejection for cause by the Florida College System institution board of trustees; to the rules of the State Board of Education relative to certification, tenure, leaves of absence of all types, including sabbaticals, remuneration, and such other conditions of employment as the State Board of Education deems necessary and proper; and to policies of the Florida College System institution board of trustees not inconsistent with law.</i></p> <p><i>(b) Any internal auditor employed by a Florida College System institution shall be hired by the Florida College System institution board of trustees and shall report directly to the board.</i></p> <p><i>(2) Each Florida College System institution board of trustees Shall undertake a program to eradicate any discrimination on the basis of gender, race, or physical handicap in the granting! salaries to employees.</i></p>	<p>(18) Each board of trustees shall establish the personnel program for all employees of the Florida College System institution, including the president, pursuant to the provisions of chapter 1012 and rules and guidelines of the State Board of Education, including: compensation and other conditions of employment; recruitment and selection; nonreappointment; standards for performance and conduct; evaluation; benefits and hours of work; leave policies; recognition; inventions and work products; travel; learning opportunities; exchange programs; academic freedom and responsibility; promotion; assignment; demotion; transfer; ethical obligations and conflict of interest; restrictive covenants; disciplinary actions; complaints; appeals and grievance procedures; and separation and termination from employment.</p> <p>(20) Each board of trustees is authorized to enter into contracts to provide a State Community College System Optional Retirement Program pursuant to s. 1012.875 and to enter into consortia with other boards of trustees for this purpose.</p> <p>(21) Each board of trustees is authorized to purchase annuities for its Florida College System institution personnel who have 25 or more years of creditable service and who have reached age 55 and have applied for retirement under the Florida Retirement System pursuant to the provisions of. 1012.87.</p> <p>(22) A board of trustees may defray all costs of defending civil actions against officers, employees, or agents of the board of trustees pursuant to s. 1012.85.</p>	<p>SBOE: 1001.02 General powers of State Board of Education. -- ... (2) The State Board of Education has the following duties: ... (n) To adopt cohesive rules pursuant toss. 120.536(1) and 120.54, within statutory authority, for education systemwide issues.</p> <p>... (6) The State Board of Education shall prescribe minimum standards, definitions, and guidelines for Florida College System institutions ... At a minimum, these rules must address: (a) Personnel.</p>

¹² Community college personnel laws, post-code rewrite, are in need of an overall review and assessment with regard to the respective roles of DBOTs and presidents in personnel matters. A comparison of the language in s. 1001.64(18), s. 1001.65(3), and s. 1012.855(1)(a-b), as set forth above, demonstrates some ambiguity. A working group of college attorneys, business officers, and HR professionals could perform this review.

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	<p>1012.82 Teaching faculty; minimum teaching hours per week. -</p> <p>1012.83 Contracts with administrative and instructional staff. --<i>Each person employed in an administrative or instructional capacity in a Florida College System institution shall be entitled to a contract as provided by rules of the State Board of Education.</i></p> <p>1012.85 Payment of costs of civil actions against officers, employees, or agents of <i>Florida College System institution</i> board of trustees</p> <p>112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.</p> <p>Contains restrictions including:</p> <p>“(3) DOING BUSINESS WITH ONE’S AGENCY. --No employee of an agency acting in his or her official capacity as a purchasing agent, or public officer acting in his or her official capacity, shall either directly or indirectly purchase, rent, or lease any realty, goods, or services for his or her own agency from any business entity of which the officer or employee or the officer’s or employee’s spouse or child is an officer, partner, director, or proprietor or in which such officer or employee or the officer’s or employee’s spouse or child, or any combination of them has a</p>	<p>(46) Each board of trustees may consider the past actions of any person applying for employment and may delay employment to a person because of misconduct if determined to be in the best interest of the Florida College System institution.</p>	

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	<p>material interest. Nor shall a public officer or employee, acting in a private capacity, rent, lease, or sell any realty, goods, or services to the officer's or employee's own agency, if he or she is a state officer or employee, or to any political subdivision or any agency thereof, if he or she is serving as an officer or employee of that political subdivision.... "</p> <p>"... (7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP. --</p> <p>(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties. ..."</p> <p>6A-14.029 Staff and Program</p>		

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	<p>Development. 6A 14.041 Personnel Contracts. 6A-14.0411 Employment Contracts for Full-Time Faculty. 6A-14.0412 Annual Contracts under Certain Conditions. (Repealed) 6A-14.0432 Military Leave. (Repealed) 6A-14.047 Personnel Records. G&P 8. Faculty Office Hours G&P 9, Community College Personnel Contracts G&P 22. Guidelines for Vacation Leave for Community Colleges</p>		
ADMISSION OF STUDENTS		ADMISSION OF STUDENTS	ADMISSION OF STUDENTS
(4) Govern admissions, subject to law and rules or policies of the Florida College System institution board of trustees and the State Board of Education.	<p>Interesting that both president and DBOT govern admissions...</p> <p>See also: 1007.263 Florida College System institutions. Florida College System institution board of trustees is authorized to adopt rules governing admissions of students subject to this section and rules of the State Board of Education. These rules shall include the</p>	<p>(8) (a) Each board of trustees shall govern admission of students pursuant to s. 1007.263 and rules of the State Board of Education. A board of trustees may establish additional admissions criteria, which shall be included in the dual enrollment articulation agreement developed according to s. 1007.271(21), to ensure student readiness for postsecondary instruction. Each board of trustees may consider the past actions of any person applying for admission or enrollment and may deny admission or enrollment to an applicant because of misconduct if determined to be in the best interest of the Florida College System institution.¹³</p> <p>(8)(g) Each board of trustees pursuant to s. 1006.53 shall adopt a policy in accordance with rules of the State Board of Education that reasonably accommodates the religious observance, practice, and belief of individual students in regard to admissions</p>	<p>SBOE: 1001.02 General powers of State Board of Education. ... (2) The State Board of Education has the following duties: ... (6) The State Board of Education shall prescribe minimum standards, definitions, and guidelines for Florida College System institutions ... At a minimum, these rules must address: ... (e) Student admissions, conduct and discipline, nonclassroom activities, and fees. ... (h) Student services.</p> <p>see also: 1000.05 Discrimination against students and employees in the Florida K-20 public education</p>

...

¹³ The language in s. 1001.64(8)(a) allowing DBOTs to consider past actions of students in admission enrollment decisions affords colleges deference in making decisions in the best interests of the college. (Similar language applicable to employees is contained in s. 1001.64(46).

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	<p>following: "</p> <p>1006.53 Religious observances. -Each public postsecondary educational institution shall adopt a policy which reasonably accommodates the religious observance, practice, and belief of individual students in regard to admissions, class attendance, and the scheduling of examinations and work assignments. Each policy shall include a grievance procedure by which a student who believes that he or she has been unreasonably denied an educational benefit due to his or her religious belief or practices may seek redress. Such policy shall be made known to faculty and students annually in inclusion in the institution's handbook, manual, or other similar document regularly provided to faculty and students.</p> <p>G&P 15. Residency Guidelines for Regular Admissions/Reclassification</p>	<p>class attendance, and the scheduling of examinations and work assignments</p>	<p>system prohibited; equality of access required. --</p> <p>(I) This section may be cited as the "Florida Educational Equity Act."</p> <p>...</p> <p>(b) The criteria for admission to a program or course shall not have the effect of restricting access by persons of a particular race, ethnicity, national origin, gender, disability, or marital status.</p>
CONTRACTS/TRANSACTIONS		CONTRACTS/TRANSACTIONS	CONTRACTS/TRANSACTIONS
<p>(5) Approve, execute, and administer contracts for and on behalf of the Florida College System institution board of trustees for licenses; the acquisition or provision of commodities, goods, equipment, and services; leases of real and personal property; and planning and construction to be rendered to or by the Florida College System institution, provided such contracts are within law and guidelines of the State Board of Education and in conformance with policies of the community college</p>	<p>Power</p> <p><i>See also:</i></p> <p>1001.63 Florida College System institution board of</p>	<p>(25) Each board of trustees constitutes the contracting agent of the Florida College System institution. It may when acting as a body make contracts, sue, and be sued in the name of the board of trustees. In any suit, a change in personnel of the board of trustees shall not abate the suit, which shall proceed as if such change had not taken place.</p> <p>(26) Each board of trustees is authorized to contract for the purchase, sale, lease, license, or acquisition in any</p>	<p>SBOE:</p> <p>1001.02 General powers of State Board of Education. -</p> <p>... (2) The State Board of Education has the following duties:</p> <p>(n) To adopt cohesive rules pursuant to _ 120.536(1) and 120.54, within statutory authority, for education systemwide issues.</p>

¹⁴ Pursuant to s. 1001.64(8)(g), ensure that DBOT has rule on accommodation of religious observance.

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board of trustees, and arc for the implementation of approved programs of the Florida College System institution. ¹⁵	<p>trustees; board of trustees to constitute a corporation. --Each <i>Florida College System institution board of trustees is constituted a body corporate by the name of "The District Board of Trustees of (name of Florida College System institution, Florida" with all the powers and duties of a body corporate, including the power to adopt a corporate seal, to contract and be contracted with, to sue or be sued, to plead and be impleaded in all courts of law or equity, and to give and receive donations. In all suits against a board of trustees, service of process shall be made on the chair of the board of trustees or, in the absence of the chair, the corporate secretary or designee of the chair.</i></p> <p>212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions. - <i>The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter. ...</i></p> <p><i>(o) Schools, colleges, and universities. -- Also exempt from the tax imposed by this chapter are sales or leases to state tax-supported schools, colleges, or universities.</i></p> <p><i>(p) Section 501(c)(3) organizations.--</i></p>	<p>Manner including purchase by installment or lease-purchase contract which may provide for the payment of interest on the unpaid portion of the purchase price and for the granting of a security interest in the items purchased, subject to the provisions of subsection (38) and ss. 1009.22 and 1009.23 of goods, materials, equipment, and services required by the Florida College System institution. The board of trustees may choose to consolidate equipment contracts under master equipment financing agreements made pursuant to s. 287.064.</p> <p>(28) Each board of trustees is authorized to enter into agreements for, and accept, credit card, charge card, and debit card payments as compensation for goods, services, tuition, and fees. Each Florida College System institution is further authorized to establish accounts in credit card, charge card, and debit card banks for the deposit of sales invoices.</p> <p>(37) Each board of trustees may purchase, acquire, receive, hold, own, manage, lease, sell, dispose of, and convey title to real property, in the best interests of the Florida College System institution.</p>	<p>... (9) The State Board of Education shall prescribe minimum standards, definitions, and guidelines for Florida College System institutions ... At a minimum, these rules must address: ... (b) Contracting.</p>

¹⁵ College should have contract management policies and procedures, with provisions for signature authority and tracking, to implement s. 1001.65 (5) and ss. 1001.64 (25), (26), (28), and (37).

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	<p><i>Also exempt/rom the tax imposed by this chapter are sales or leases to organizations determined by the Internal Revenue Service to be currently exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986, as amended, if such leases or purchases are used in carrying on their customary nonprofit activities, unless such organizations are subject to a final disqualification order issued by the Department of Agriculture and Consumer Services pursuant to s 496.430.</i></p> <p>287.055 Acquisition of professional architectural, engineering, landscape architectural, or surveying and mapping services; definitions; procedures; contingent fees prohibited; penalties.</p> <p>287.064 Consolidated financing of deferred-payment purchases. -- <i>"(I) The Division of Bond Finance of the State Board of Administration and the Chief Financial Officer shall plan and coordinate deferred-payment purchases made by or on behalf of the state or its agencies or by or on behalf of state universities or Florida College System institutions participating under this section pursuant to s. 1001.706(7) or s. 1001.64(26), respectively.</i> ...</p> <p><i>See also, Chapter 119, Public Records and 286.011 Public meetings and</i></p>		

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COLLEGE PROPERTY/RESOURCES		COLLEGE PROPERTY/RESOURCES	COLLEGE PROPERTY/RESOURCES
<p>(6) Act for the Florida College System institution board of trustees as custodian of all Florida College System institution property and financial resources. The authority vested in the Florida College System institution president under this subsection includes the authority to prioritize the use of Florida College System institution space, property, equipment, and resources and the authority to impose charges for the use of those items.</p>	<p>Power</p> <p>Delegation of authority</p> <p><i>See also:</i></p> <p>.1004.726 Trademarks, copyrights, or patents. -"Each Florida College System institution board of trustees may develop and produce work products relating to educational endeavors that are subject to trademark, copyright, or patent statutes. To this end, the board of trustees shall consider the relative contribution by the personnel employed in the development of such work products and shall enter into binding agreements with such personnel, organizations, corporations, or government entities, which agreements shall establish the percentage of ownership of such trademarks, copyrights, or patents. ...¹⁶</p> <p>1004.725 Expenditures for self-insurance services; special account. "(1) The Florida College System institution boards of trustees, singly or collectively, are authorized to contract with an administrator or service company approved by the Department of Insurance pursuant to chapter 626 to provide self-insurance services, including, but not limited to, the</p>	<p>(5) Each board of trustees shall have responsibility for the use, maintenance, protection, and control of Florida College System institution owned or Florida College System institution controlled buildings and grounds, property and equipment, name, trademarks and other proprietary marks, and the financial and other resources of the Florida College System institution. Such authority may include placing restrictions on activities and on access to facilities, firearms, food, tobacco, alcoholic beverages, distribution of printed materials, commercial solicitation, animals, and sound.</p> <p>(23) Each board of trustees has authority for risk management, safety, security, and law enforcement operations. Each board of trustees is authorized to employ personnel, including police officers pursuant to s. 1012.88, to carry out the duties imposed by this subsection.</p> <p>(27) Each board of trustees shall be responsible for managing and protecting real and personal property acquired or held in trust for use by and for the benefit of such Florida College System institution. To that end, any board of trustees is authorized to be self-insured, to enter into risk management programs, or to purchase insurance for whatever coverage it may choose, or to have any combination thereof, in anticipation of any loss, damage, or destruction. A board of trustees may contract for self-insurance services pursuant to s. 1004.725.</p> <p>(33) Each board of trustees is authorized to develop</p>	

¹⁶ 5.1004.726, F.S. sets key parameters for college intellectual property policies.

¹⁷ See s.705.18, F.S., Disposal of personal property lost or abandoned on university or community college campuses or certain public-use airports; disposition of proceeds from sale thereof. See also s. 274.05, F.S., Surplus property.

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	<p><i>evaluation, settlement, and payment of self-insurance claims on behalf of the board of trustees or a consortium of boards of trustees. ...</i></p> <p>1010.03 Delinquent accounts. --District school boards, Florida College System institution boards of trustees, and university boards of trustees:</p> <p><i>(1) Shall exert every effort to collect all delinquent accounts.</i></p> <p><i>(2) May charge off or settle such accounts as may prove uncollectible.</i></p> <p><i>(3) May employ the services of a</i></p>	<p>and produce work products relating to educational endeavors that are subject to trademark, copyright, or patent statutes pursuant to chapter 1004.</p> <p>(34) Each board of trustees shall administer the facilities program pursuant to chapter 1013, including but not limited to: the construction of public educational and ancillary plants; the acquisition and disposal of property;¹⁷ compliance with building and life safety codes; submission of data and information relating to facilities and construction; use of buildings and grounds; establishment of safety and sanitation programs for the protection of building occupants; and site planning and selection.</p> <p>(41) The board of trustees shall exert every effort to collect all delinquent accounts pursuant to s. 1010.03.</p>	

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	<p><i>collection agency when deemed advisable in collecting delinquent accounts.</i></p> <p><i>(4) May adopt rules, as necessary, to implement the provisions of this section, including setoff procedures, payroll deductions, and restrictions on release of transcripts, awarding of diplomas, and access to other resources and services of the school district, Florida College System institution, or university.</i></p> <p>1012.88 Florida College System institution police. -- "(1) Each Florida College System institution is permitted and empowered to employ police officers for the Florida College System institution, who must be designated Florida College System institution police...."</p> <p>1013.28 Disposal of property. --</p> <p>(1) REAL PROPERTY. --Subject to rules of the State Board of Education, a district school board, the Board of Trustees for the Florida School for the Deaf and the Blind, or a Florida College System institution board of trustees may dispose of any land or real property to which the board holds title which is, by resolution of the board, determined to be unnecessary for educational purposes as recommended in an educational plant survey. A board shall take diligent measures to dispose of educational property only in the best interests of the public. However, appraisals may be obtained by the board prior to or simultaneously with the receipt of bids.</p>		

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	<p>(2) TANGIBLE PERSONAL PROPERTY. -Tangible personal property which has been properly classified as surplus by a district school board or Florida College System institution board of trustees shall be disposed of in accordance with the procedure established by chapter 274....</p> <p>1013.36 Site planning and selection. --</p> <p>(1) Before acquiring property for sites, each district school board and Florida College System institution board of trustees shall determine the location of proposed educational centers or campuses.,.</p> <p>(3) ... As provided ins. <u>333.03</u>, the site must not be located within any path of flight approach of any airport. Insofar as is practicable, the site must not adjoin a right-of-way of any railroad or through highway and must not be adjacent to any factory or other property from which noise, odors, or other disturbances, or at which conditions, would be likely to interfere with the educational program. ...</p> <p>(4) .. It shall also be the responsibility of the board to review annually traffic control and safety device needs and to request all necessary changes indicated</p>		

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	<p>by such review.</p> <p>6A 14.078 Delinquent Accounts. (Repealed)</p> <p>G&P 11 . Joint-Use Facility Needs Assessment</p> <p>G&P 20 . Guidelines to Request Campus, Center, Special Purpose Center and Instructional Site Designations</p>		
ACADEMIC CALENDAR			
(7) Establish the internal academic calendar of the Florida College System institution within general guidelines of the State Board of Education.	<p>Specific duty</p> <p><i>See Also:</i> 6A-14.004 Calendar. (Repealed)</p>		
ATHLETICS			ATHLETICS
(8) Administer the Florida College System institution's program of intercollegiate athletics. ¹⁸	<p>Power/Duty</p> <p><i>See A/so:</i> 6A-14.058 Athletics. (Repealed)</p> <p>1006.70 Sponsorship of athletic activities similar to those for which scholarships offered; rulemaking. – (Repealed)</p> <p><i>(1) /fa district school board sponsors an athletic activity or sport that is similar to a sport for which a community college or state university offers an athletic scholarship, it must sponsor the athletic activity or sport for which a scholarship is offered. This section does</i></p>		<p>See: 1000.05 (3)(a) No person shall, on the basis of sex, be excluded from participating in, be denied the benefits of, or be treated differently from another person or otherwise be discriminated against in any interscholastic, intercollegiate, club, or intramural athletics offered by a public K-20 educational institution; and no public K-20 educational institution shall provide athletics separately on such basis, (b) Notwithstanding the requirements of paragraph (a), a public K-20 educational institution may operate or sponsor separate teams for members of each sex if the selection for such teams is based upon competitive skill or the activity involved is a bodily contact sport. However, when a public K-20 educational institution</p>

¹⁸ S. 1001.65(8) is not universally applicable. Not all colleges have intercollegiate athletic programs, so requiring the president to administer one makes little sense. Beyond that, this task of administration is universally delegated to the Athletic Director. In addition, s. 1006.71(1)(a) presents a similar issue...

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	<p><i>not affect academic requirements for participation or prevent the districts or community colleges from sponsoring activities in addition to those for which scholarships are provided.</i></p> <p><i>(2) If a community college sponsors an athletic activity or sport that is similar to a sport for which a state university offers an athletic scholarship, it must sponsor the athletic activity or sport for which a scholarship is offered. ... "</i></p> <p>1006.71 Gender equity in intercollegiate athletics, -</p> <p><i>"(7) GENDER EQUITY PLAN. --</i></p> <p><i>(a) Each Florida College System institution and state university shall develop a gender equity plan pursuant to s. 1000.05. ... "</i></p>		<p>operates or sponsors a team in a particular sport for members of one sex but does not operate or sponsor such a team for members of the other sex, and athletic opportunities for that sex have previously been limited, members of the excluded sex must be allowed to try out for the team offered.</p> <p>(c) This subsection does not prohibit the grouping of students in physical education classes and activities by ability as assessed by objective standards of individual performance developed and applied without regard to sex. However, when use of a single standard of measuring skill or progress in a physical education class has an adverse effect on members of one sex, the educational institution shall use appropriate standards which do not have such effect.</p> <p>(d) A public K-20 educational institution which operates or sponsors interscholastic, intercollegiate, club, or intramural athletics shall provide equal athletic opportunity for members of both sexes. In determining whether equal opportunities are available, the Commissioner of Education shall consider, among other factors:</p> <p>...</p> <p>Unequal aggregate expenditures for members of each sex or unequal expenditures for male and female teams if a public school or Florida College System institution operates or sponsors separate teams do not constitute nonimplementation of this subsection, but the Commissioner of Education shall consider the failure to provide necessary funds for teams for one sex in assessing equality of opportunity for members of each sex. .</p>

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ACADEMIC PROGRAMS		ACADEMIC PROGRAMS	ACADEMIC PROGRAMS
(9) Recommend to the board of trustees the establishment and termination of programs within the approved role and scope of the Florida College System institution.	<p>Power/Duty</p> <p><i>See Also:</i> 6A 14.030 Postsecondary Instructional Unit Definitions and Awards in Florida College System institution. 6A-14.0301 Withdrawal and Forgiveness. 6A-14.031 Acceleration Mechanisms for Program Completion. (Repealed) 6A-14.0341 Responsibilities of Community Colleges for Vocational Education. (Repealed) 6A-14.039 Drug Abuse Education. (Repealed)</p> <p>G&P 6. Out-of-District Instruction Guidelines/International Education Mission Statement G&P 7. Statewide or Regional Center or Program Designation G&P 13. Guidelines for Off-Campus Registrations G&P 14. Guidelines for Length of Community College Courses G&P 21. Guidelines for Effective Use of Part-Time Faculty G&P 23. Guidelines for Establishing Extenuating Circumstances - Withdrawal/Forgiveness Rule G&P 24. Guidelines for Out-of-District Distance Learning Policy</p>	<p>(6) Each board of trustees has responsibility for the establishment and discontinuance of program and course offerings in accordance with law and rule; provision for instructional and noninstructional community services, location of classes, and services provided; and dissemination of information concerning such programs and services. New programs must be approved pursuant to s. 1004.03.</p> <p>(7) Each board of trustees has responsibility for: ensuring that students have access to general education courses as identified in rule; requiring no more than 60 semester hours of degree program coursework, including 36 semester hours of general education coursework, for an associate in arts degree; notifying students that earned hours in excess of 60 semester hours may not be accepted by state universities; notifying students of unique program prerequisites; and ensuring that degree program coursework beyond general education coursework is consistent with degree program prerequisite requirements adopted pursuant to s. 1007.25(7).</p> <p>(8)(d) Boards of trustees shall identify their general education curricula pursuant to s. 1007.25(8).</p> <p>(17) Each board of trustees is accountable for performance in certificate career education and diploma programs pursuant to s, 1008.43.</p>	<p>SBOE: 1001.02 General powers of State Board of Education. - ... (2) The State Board of Education has the following duties: ... (c) To exercise general supervision over the divisions of the Department of Education as necessary to ensure coordination of educational plans and programs and resolve controversies and to minimize problems of articulation and student transfers, to ensure that students moving from one level of education to the next have acquired competencies necessary for satisfactory performance at that level, and to ensure maximum utilization of facilities. (d) To adopt, in consultation with the Board of Governors, and from time to time modify, minimum and uniform standards of college-level communication and computation skills generally associated with successful performance and progression through the baccalaureate level and to identify college-preparatory high school coursework and postsecondary-level coursework that prepares students with the academic skills necessary to succeed in postsecondary education.</p> <p>(3)(a) The State Board of Education shall adopt a strategic plan that specifies goals and objectives for the state's public schools and Florida College System institutions. The plan shall be formulated in conjunction with plans of the Board of Governors in order to provide for the roles of the universities and Florida College System institutions to be coordinated to best meet state needs and reflect cost-effective use of state resources. The strategic plan must clarify the mission statements of each Florida College System institution and the system as a whole and identify degree programs, including baccalaureate degree programs, to be offered at each Florida College System institution in accordance with the objectives provided in this subsection and the coordinated 5-year plan pursuant to paragraph (2)(v).</p>

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			<p>The strategic plan must cover a period of 5 years, with modification of the program lists after 2 years. Development of each 5-year plan must be coordinated with and initiated after completion of the master plan. The strategic plans must specifically include programs and procedures for responding to the educational needs of teachers and students in the public schools of this state and consider reports and recommendations of the Florida Talent Development Council pursuant to s. 1004.015 and the Articulation Coordinating Committee pursuant to s. 1007.01. The state board shall submit a report to the President of the Senate and the Speaker of the House of Representatives upon modification of the plan and as part of its legislative budget request.</p> <p>1001.03 Specific powers of State Board of Education. -</p> <p>... (13) CYCLIC REVIEW OF POSTSECONDARY ACADEMIC PROGRAMS.--The State Board of Education shall provide for the cyclic review of all academic programs in Florida College system institutions at least every 7 years. Program reviews shall document how individual academic programs are achieving stated student learning and program objectives within the context of the institution's mission. The results of the program reviews shall inform strategic planning, program development, and budgeting decisions at the institutional level.</p>
AWARD OF DEGREES		AWARD OF DEGREES	
(10) Award degrees.	<p>Power Delegation of authority? Does the DBOT award degrees? See Also: 1004.68 Florida College System institution; degrees and certificates. -- <i>Each Florida College System institution board of trustees shall adopt rules establishing student performance standards for the award of degrees and certificates.</i></p>	(8)(b) Each board of trustees shall adopt rules establishing student performance standards for the award of degrees and certificates pursuant to s. 1004.68.	

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STUDENT FEES		STUDENT FEES	STUDENT FEES
(11) Recommend to the board of trustees a schedule of tuition and fees to be charged by the Florida College System institution, within law and rules of the State Board of Education.	<p>Specific duty</p> <p><i>See Also:</i></p> <p>1009.21 Determination of resident status for tuition purposes.</p> <p>1009.22 Workforce education postsecondary student fees.</p> <p>1009.23 Florida College System institution student fees.</p> <p>1009.25 Fee exemptions.</p> <p>1009.26 Fee waivers.</p> <p>1009.265 State employee fee waivers.</p> <p>1009.27 Deferral of fees.</p> <p>1009.28 Fees for repeated enrollment in developmental education classes.</p> <p>1009.285 Fees for repeated enrollment in college-credit courses.</p> <p>1009.29 Increased fees for funding financial aid program.</p> <p>6A-14.054 Student Fees.</p> <p>6A-14.0541 Student Fee Refunds.</p> <p>G&P 27, Student Activity and Service Fee Budget Development</p>	(10) Each board of trustees shall establish fees pursuant to 1009.22, 1009.23, 1009.25, 1009.26, and 1009.27.	<p>SBOE:</p> <p>1001.02 General powers of State Board of Education.MM</p> <p>, (5) The State Board of Education is responsible for reviewing and administering the state program of support for the Florida College System institutions and, subject to existing law, shall establish the tuition and out-of-state fees for developmental education and for credit instruction that may be counted toward an associate in arts degree, an associate in applied science degree, or an associate in science degree....</p>
ADMINISTRATION		GOVERNANCE	GOVERNANCE/ADMINISTRATION
(12) Organize the Florida College System institution to efficiently and effectively achieve the goals of the Florida College System institution.	General duty	(44) Each board of trustees may adopt rules, procedures, and policies related to institutional governance, administration, and management in order to promote orderly and efficient operation, including, but not limited to financial management, budget	<p>SBOE:</p> <p>100L02 General powers of State Board of Education. --</p> <p>... (4) The State Board of Education shall:</p> <p>(a) Provide for each Florida College System institution to offer</p>

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	<p>768.28 Waiver of sovereign immunity in tort actions; recovery limits; civil liability for damages caused during a riot; limitation on attorney fees; statute of limitations; exclusions; indemnification; risk management programs, -</p> <p>“... (5)(a) The state and its agencies and subdivisions shall be liable for tort claims in the same manner and to the same extent as a private individual under like circumstances, but liability shall not include punitive damages or interest for the period before judgment. Neither the state nor its agencies or subdivisions shall be liable to pay a claim or a judgment by any one person which exceeds the sum of \$200,000 or any claim or judgment, or portions thereof, which, when totaled with all other claims or judgments paid by the state or its agencies or subdivisions arising out of the same incident or occurrence, exceeds the sum of \$300,000.... ’</p> <p>“.... (9)(a) An officer, employee, or agent of the state or of any of its subdivisions may not be held personally liable in tort or named as a party defendant in any action for any injury or damage suffered as a result of any act, event, or omission of action in the scope of her or his employment or function, unless such officer, employee, or agent acted in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety, or property.... The state or its subdivisions shall not be liable in tort for the acts or omissions of an officer, employee, or agent committed while</p>	<p>management, physical plant management, and property management.</p>	<p>educational training and service programs designed to meet the needs of both students and the communities served.</p> <p>(b) Specify, by rule, procedures to be used by the Florida College System institution boards of trustees in the annual evaluations of presidents and review the evaluations of president by the boards of trustees, including the extent to which presidents serve both institutional and system goals.</p> <p>(c) Establish, in conjunction with the Board of Governors, an effective information system that will provide composite data concerning the Florida College System institutions and state universities and ensure that special analyses and studies concerning the institutions are conducted, as necessary, for provision of accurate and cost-effective information concerning the institutions,</p> <p>(d) Establish criteria for making recommendations for modifying district boundary lines for Florida College System institutions, including criteria for service delivery areas of Florida College System institutions authorized to grant baccalaureate degrees.</p> <p>(e) Establish criteria for making recommendations concerning all proposals for the establishment of additional centers or campuses for Florida College System institutions.</p> <p>(f)- Examine the annual administrative review of each Florida College System institution.</p> <p>(g) Adopt and submit to the Legislature a 3-year list of priorities for fixed-capital-outlay projects*...</p> <p>COE: 1001.10 Commissioner of Education; general powers and duties. - (2) The commissioner's office shall operate all statewide functions necessary to support the State Board of Education, including strategic planning and budget development, general administration, and assessment and accountability.</p> <p>DOE: 1001.20 Department under direction of state</p>

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	acting outside the course and scope of her or his employment or committed in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety, or property.		board. – (1) The Department of Education shall be organized consistently with the requirements of s. 20.15 and shall act as an administrative and supervisory agency under the implementation direction of the State Board of Education. (2) The department is to be located in the offices of the Commissioner of Education and shall assist in providing professional leadership and guidance and in carrying out the policies, procedures, and duties authorized by law or by the State Board of Education or found necessary by it to attain the purposes and objectives of this code....
STRATEGIC PLANNING		STRATEGIC PLANNING	STRATEGIC PLANNING
(13) Review periodically the operations of the Florida College System institution in order to determine how effectively and efficiently the Florida College System institution is being administered and whether it is meeting the goals of its strategic plan adopted by the State Board of Education?	Specific duty Do presidents currently determine whether their colleges are "meeting the goals of its strategic plan adopted by the State Board of Education?" This wording is awkward at best and looks like a mistake – "SBOE" probably should be "DBOT".	(14) Each board of trustees shall develop a strategic plan specifying institutional goals and objectives for the Florida College System institution for recommendation to the State Board of Education. ²¹	SBOE: 1001.02 General powers of State Board of Education. - ... (2) The State Board of Education has the following duties: ... (u) To adopt criteria and implementation plans for future growth -issues, such as new Florida College System institutions and Florida College System institution campus mergers, and to provide for cooperative agreements between and within public and private education sectors. (v) To develop, in conjunction with the Board of Governors, and periodically review for adjustment, a coordinated 5-year plan for postsecondary enrollment, identifying enrollment and graduation expectations by baccalaureate degree program, and annually-submit the plan

20 8.1001.65 (13) appears to be in error- presidents currently do not determine whether their colleges are "meeting the goals of its strategic plan adopted by the State Board of Education." This wording is awkward at best, and looks like a mistake-"SBOE" probably should be "DBOT".

²¹ In accordance with s. 1001.64(14), do DBOTs recommend college strategic plans to the SBOE? What is the purpose of this recommendation? Are college strategic plans to be somehow included in the SBOE strategic plan? The relationship between individual community college strategic plans and the SBOE strategic plan is ambiguous.

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			<p>to the Legislature as part of its legislative budget request.</p> <p>... (3)(a) The State Board of Education shall adopt a systemwide strategic plan that specifies goals and objectives for the state's public schools and Florida College System institutions. The plan shall be formulated in conjunction with plans of the Board of Governors in order to provide for the roles of the universities and Florida College System institutions to be coordinated to best meet state needs and reflect cost effective use of state resources. The strategic plan must clarify mission statements of each Florida College System institution and the system as a whole and identify degree programs, including baccalaureate degree programs, to be offered at each Florida College System institution in accordance with the objectives provided in this</p> <p>Subsection and the coordinated 5-year plan pursuant to paragraph (2)(v). The strategic plan must cover a period of 5 years, with modification of the program lists after 2 years. Development of each 5-year plan must be coordinated with and initiated after completion of the master plan. The strategic plans must specifically include programs and procedures for responding to the educational needs of teachers and students in the public schools of this state and consider reports and recommendations of the Florida Talent Development Council pursuant to s. 1004.015 and the Articulation Coordinating Committee pursuant to s. 1007.01. The state board shall submit a report to the President of the Senate and the Speaker of the House of Representatives upon modification of the plan and as part of its legislative budget request.</p>
<p>STUDENT EXCHANGE</p>		<p>STUDENT EXCHANGE</p>	
<p>(14) Enter into agreements for student exchange programs that involve students at the Florida College System institution and students in other institutions of higher learning.²²</p>	<p>Specific duty</p> <p>This appears to mandate programs that may not exist everywhere (shall...enter...).</p>	<p>(8)(c) Boards of trustees are authorized to establish intrastitutional and interinstitutional programs to maximize articulation pursuant to s. 1007.22.</p>	

²² S.1001.65(14) appears to mandate student exchange programs that do not exist at many colleges. This ambiguity has not been an issue to date.

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STUDENT GOVERNMENT			
(15) Approve the internal procedures of student government organizations and provide purchasing, contracting, and budgetary review processes for these organizations. ²³	Specific duty Is this being done?		
COMPLIANCE			
(16) Ensure compliance with federal and state laws, rules, regulations, and other requirements that are applicable to the Florida College System institution.	General duty	(43) Each board of trustees has responsibility for compliance with state and federal laws, rules, regulations, and requirements.	<p>COMPLIANCE</p> <p>SBOE: 1001.02 General powers of State Board of Education. -- ... (2) The State Board of Education has the following duties: ... (r) To enforce systemwide education goals and policies except as otherwise provided by law...</p> <p>1001.03 Specific powers of State Board of Education. – ... (8) SYSTEMWIDE ENFORCEMENT. –The State Board of Education shall enforce compliance with law and state board rule by all school districts, early learning coalitions, and public postsecondary educational institutions, except for the State University System, in accordance with the provisions of. 1008.32...</p> <p>See also: 1000.03 Function, mission, and goals of the Florida K-20 education system. – ... (2) ... (b) With exception of matters relating to the State University System, the State Board of Education shall oversee the enforcement of all laws and rules, and the timely provision of direction, resources, assistance, intervention when needed, and strong incentives and disincentives to force accountability for results.</p> <p>1001.10 Commissioner of Education; general powers and duties. - (1) The Commissioner of Education is the chief educational officer of the state and the sole custodian of the educational data warehouse, and is responsible for giving full assistance to the State Board of Education in enforcing compliance with the mission and goals of the Early Learning-20 education system, except for the University System. (2) The Commissioner’s office shall operate all statewide functions necessary to support the State Board of Education, including strategic planning and budget development, general administration, assessment, and accountability.</p>

²³ S. 1001.65(15) requires presidents (or designees) to approve internal procedures of student governments. Is this being done?

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			<p>DOE: 1001.20 Department under direction of state board. – ... (4) the Department of Education shall establish the following offices within the Office of the Commissioner of Education which shall coordinate their activities with all other divisions and offices: ... (e) Office of Inspector General ²⁴ – Organized using existing resources and funds and responsible for promoting accountability, efficiency, and effectiveness and detecting fraud and abuse within school districts, the Florida School for the Deaf and the Blind, the Florida School for Competitive Academics, and Florida College System institutions in Florida. If the Commissioner of Education determines that a district school board, the Board of Trustees for the Florida School for the Deaf and the Blind, the Board of Trustees for the Florida School for Competitive Academics, or a Florida College System institution board of trustees is unwilling or unable to address substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within the school district, the Florida School for the Deaf and the Blind, the Florida School for Competitive Academics, or the Florida College System institution, the office shall conduct, coordinate, or request investigations into substantiated allegations. The office shall investigate allegations or reports of possible fraud or abuse against a district school board made by any member of the Cabinet; the presiding officer of either house of Legislature; a chair of a substantive or appropriations committee with jurisdiction; or a member of the board for which an investigation is sought. The office may investigate allegations or reports of suspected violations of a student's, parent's, or teacher's rights. The office shall have access to all information and personnel necessary to perform its duties and shall have all of its current powers, duties, and responsibilities authorized in s. 20.055.</p>

²⁴ S. 1001.20(4)(e), with regard to the role of the Office of the Inspector General of DOE, requires a prior determination by the Commissioner that a DBOT is unable or unwilling to address certain substantiated allegations before the Inspector General conducts, coordinates, or requests investigations into such substantiated allegations. This provision was specifically worked out with the legislature and the DOE to respect the local authority of DBOTs and give colleges a fair opportunity to address complaints.

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ACCOUNTABILITY		ACCOUNTABILITY	ACCOUNTABILITY
<p>(17) Maintain all data and information pertaining to the operation of the Florida College System institution, and report on the attainment by the Florida College System institution of institutional and statewide performance accountability goals.</p>	<p>Duty.</p> <p>See Also: 1008.45 Florida College System institution accountability process. -- <i>"(1) It is the intent of the Legislature that a management and accountability process be implemented which provides for the systematic, ongoing improvement and assessment of the improvement of the quality and efficiency of the Florida College System institutions. Accordingly, the State Board of Education and the Florida College System institution boards of trustees shall develop and implement an accountability plan to improve and evaluate the instructional and administrative efficiency and effectiveness of the Florida College System. This plan shall be designed in consultation with staff of the Governor and the Legislature and must address the following issues: ..."</i>²⁵</p> <p>1010.30(1) Audits required. --School districts, Florida College System institution, and other institutions and agencies under the supervision of the State Board of Education and state universities under the supervision of the Board of Governors are subject to the audit provisions under ss. 11.45 and 218.39.</p> <p>1010.33 Financial and performance audits. --Each district school board and Florida College System institution board of trustees, and university board of trustees is authorized</p>	<p>(15) Each board of trustees shall develop an accountability plan pursuant to s. 1008.45,</p> <p>(19) Each board of trustees shall appoint, suspend, or remove, the president of the Florida College System institution. The board of trustees may appoint a search committee. The board of trustees shall conduct annual evaluations of the president in accordance with rules of the State Board of Education and submit such evaluations to the State Board of Education for review. The evaluation must address the achievement of the performance goals established by the accountability process implemented pursuant to s. 1008.45 and the performance of the president in achieving the annual and long-term goals and objectives.</p>	<p>SBOE: 1001.02 General powers of State Board of Education. -- ... (2) The State Board of Education has the following duties: ... (t) To establish accountability standards for existing legislative performance goals, standards, and measures, and order the development of mechanisms to implement new legislative goals, standards, and measures.</p> <p>COE: 1001.10 Commissioner of Education; general powers and duties. - •••Additionally, the commissioner has the following general powers and duties: ... (6)(j) To implement a program of school improvement and education accountability designed to provide all students the opportunity to make adequate learning gains in each year of school as provided by statute and State Board of Education rule based upon the achievement of the state education goals, recognizing the following:</p> <p>(3) The Florida College System institution board of trustees is responsible for Florida College System institution performance and student performance....</p>

²⁵ Is the state accountability plan being developed with DBOTs involvement in accordance with s. 1008.45?

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	<p><i>to have an audit of their accounts and records by an independent certified public accountant retained by them and paid from their public funds. These audits are in addition to those required by ss. 11.45 and 218.39.</i></p> <p>6A-14.060 Accountability Standards. 6A-14.063 Accreditation. (Repealed)</p> <p>G&P I. Program Review System G&P 12. Procedure for Enrollment Audits at Community Colleges</p>		
PECO			PECO
(18) Certify to the department a project's compliance with the requirements for expenditure of PECO funds prior to release of funds pursuant to the provisions of chapter 1013.	<p>Specific duty</p> <p>See Also: 1013.64 Funds for comprehensive educational plant needs; construction cost maximums for school district capital projects. 1013.65 Educational and ancillary plant construction funds; Public Education Capital Outlay and Debt Service Trust Fund; allocation of funds. -</p>		<p>COE:</p> <p>1001.11 Commissioner of Education; other duties.-. -</p> <p>(I) The Commissioner of Education must independently perform the following duties:</p> <p>... (3) Notwithstanding any other provision of law to the contrary, the Commissioner of Education, in conjunction with the Legislature, and the Board of Governors regarding the State University System, must recommend funding priorities for the distribution of capital outlay funds for public postsecondary educational institutions, based on priorities that include, but are not limited to, the following Criteria:</p> <p>(a) Growth at the institutions. (b) Need for specific skills statewide. (c) Need for maintaining and repairing existing facilities....</p>

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FIRE SAFETY/SECURITY			
<p>(19) Provide to the law enforcement agency and fire department that has jurisdiction over the Florida College System institution a copy of the floor plans and other relevant documents for each educational facility as defined in s.</p> <p>1013.01(6). After the initial submission of the floor plans and other relevant documents, the Florida College System institution president shall submit, by October 1 of each year, revised floor plans and other relevant documents for each educational facility that was modified during the preceding year.²⁶</p>	<p>Specific duty</p> <p>Date sensitive_task.: Is this being done?</p> <p><i>See Also:</i></p> <p>1013.13 Submittal of facility construction design documents to jurisdictional public safety agencies; School Mapping Data Grant Program. - "... (3) <i>Each Florida College System institution president must provide to the law enforcement agency and fire department that has jurisdiction over the Florida College System institution a copy of the floor plans and other relevant documents for each educational facility as defined ins.</i></p> <p><u>1013.01.</u> <i>After the initial submission of the floor plans and other relevant documents, the Florida College System institution president shall submit, by October 1 of each year, revised floor plans and other relevant documents for each educational facility that was modified during the preceding year.</i>"</p> <p>1013.11 Postsecondary institutions assessment of physical plant safety. -- <i>The president of each postsecondary institution shall conduct or cause to be conducted an annual assessment of physical plant safety.</i>²⁷ <i>An annual report shall incorporate the findings</i></p>		

²⁶ Ensure that floor plans/other documents are submitted by October 1" of each year, in accordance with s. 1001.65(19) and s. IOI3.13 (which is almost identical to the language in s. IO01.65(19)).

²⁷ Ensure that an annual assessment of physical plant safety is conducted in accordance with s. 1013.11 and a report filed by January I" of each year. Where is such report filed?

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<p>1001.65 Florida College System institution presidents; powers and duties.</p>	<p style="text-align: center;">Comments/ Other Statutory, Rule and Guideline Language</p>	<p>1001.64 Florida College System institution boards of trustees; powers and duties. --</p>	<p>State Board of Education (SBOE) Commissioner of Education (COE) Department of Education (DOE)</p>
	<p><i>and recommendations for the improvement of safety on each campus. The annual report shall be submitted to the respective governing or licensing board of jurisdiction no later than January 1 of each year. Each board shall compile the individual institutional reports and convey the aggregate institutional reports to the Commissioner of Education or the Chancellor of the State University System, as appropriate. •Is this being done?</i></p>		
<p>CLAST WAIVERS</p>			
<p>(20) Develop and implement jointly with school superintendents a comprehensive dual enrollment articulation agreement for the students enrolled in their respective school districts and service areas pursuant to s. 1007.271(21).</p>	<p>Specific duty <i>See Also;</i> 1007.264 Persons with disabilities; admission to postsecondary educational institutions; substitute requirements; rules and regulations. - 1008.30 Assessing college-level communication and computation skills for public postsecondary education.,-</p>		
<p>ARTICULATION/K-20</p>		<p>ARTICULATION/K-20</p>	<p>ARTICULATION/K-20</p>
	<p>Specific Duty 1007.22 Articulation; postsecondary institution coordination and collaboration, -</p>	<p>(9) A board of trustees may contract with the board of trustees of a state university for the Florida College System institution to provide developmental education on the state university campus.</p>	<p>SBOE: 1001.03 Specific powers of State Board of Education. ... (7) ARTICULATION ACCOUNTABILITY. --The State Board of Education shall develop articulation</p>

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	G&P 26. Guidelines for Concurrent-Use Articulation Agreements	(S)(c) Boards of trustees are authorized to establish intrastitutional and interinstitutional programs to maximize articulation pursuant to s. 1007.22. (42) Each board of trustees shall implement a plan, in accordance with guidelines of the State Board of Education, for working on a regular basis with the other Florida College System institution boards of trustees, representatives of the university boards of trustees, and representatives of the district school boards to achieve the goals of the seamless education system. ²⁸	accountability measures that assess the status of systemwide articulation processes, in conjunction with the Board of Governors regarding the State University System, and shall establish an articulation accountability process in accordance with the provisions of chapter 1008, in conjunction with the Board of Governors regarding the State University System...
STUDENTS/ STUDENT CONDUCT		STUDENTS/ STUDENT CONDUCT	STUDENTS/ STUDENT CONDUCT
(21) Have authority, after notice to the student of the charges and after a hearing thereon, to expel, suspend, or otherwise discipline any student who is found to have violated any law, ordinance, or rule or regulation of the State Board of Education or of the board of trustees of the Florida College System institution pursuant to the provisions of s. 1006.62.	This authority is usually delegated by the president to others at the college. <i>See Also: 1006.60 Codes of conduct; disciplinary measures; rules or regulations. – (/) The State Board of Education and the Board of Governors, respectively, shall require each Florida College System institution and state university to adopt, by regulation, codes of conduct and appropriate penalties for violations of rules or regulations by students, to be administered by the institution. Such penalties, unless otherwise provided by law, may include: reprimand; restitution; fines; withholding of diplomas or transcripts pending compliance with rules, completion of any student judicial</i>	(8)(f) Each board of trustees may establish a uniform code of conduct and appropriate penalties for violation of its rules by students and student organizations, including rules governing student academic honesty. Such penalties, unless otherwise provided by law, may include fines, the withholding of diplomas or transcripts pending compliance with rules or payment of fines, and the imposition of probation, suspension, or dismissal. (8)(e) Each board of trustees must adopt a written antihazing policy, provide a program for the enforcement of such rules, and adopt appropriate penalties for violations of such rules pursuant to the provisions of s. 1006.63.	

²⁸ Ensure that DBOTs, in accordance with s.1001.64(42), implements the articulation/cooperation plan as required.

²⁹ Each community college must provide its students with an up-to-date student handbook that includes student rights and responsibilities, appeals processes available to students, contact persons available to help students, student conduct code, and information regarding HIV and AIDS, in accordance with the provisions of s. 1002.21(5) and s. 1006.50.

³⁰ Each community college must maintain a student ombudsman office and established procedures for students to appeal to the office regarding decisions about the student's access to courses and credit granted toward the student's degree, in accordance with the provisions of s. 1002.21(6) and s. 1006.51.

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	<p><i>process or sanction, or payment of fines; restrictions on the use of or removal from campus facilities; community service; educational requirements; and the imposition of probation, suspension, dismissal, or expulsion. ... "</i></p> <p>1006.61 Participation by students in disruptive activities at public postsecondary educational institution; penalties. -- <i>"(1) Any person who accepts the privilege extended by the laws of this state of attendance at any public postsecondary educational institution shall, by attending such institution, be deemed to have given his or her consent to the policies of that institution, the State Board of Education, and Board of Governors regarding the State University System, the laws of this state. Such policies shall include prohibition against disruptive activities at public postsecondary educational institutions. ... "</i></p> <p>1006.62 Expulsion and discipline of students of Florida College System institution and state universities. - <i>"(1) Each student in a Florida College System institution or state university is subject to federal and state law, respective county and municipal ordinances, and all rules and regulations of the State Board of Education the Board of Governors regarding the State University System or board of trustees of the institution.</i> <i>(2) Violation of these published laws, ordinances, or rules and regulations may subject the violator to appropriate action by the institution's authorities. ... "</i></p> <p>1002.21 Postsecondary student and parent rights. -</p>		

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	1006.50 Student handbooks. -- 1006.51 Student ombudsman office ³⁰ 1006.63 Hazing prohibited. -- 1006.68 HIV and AIDS policy. -- 1006.69 Vaccination against meningococcal meningitis and hepatitis B.-- G&P 10. Guidelines for Aids Policy in the Community College System		
EQUAL OPPORTUNITY		EQUAL OPPORTUNITY	EQUAL OPPORTUNITY
(22) Submit an annual employment accountability plan to the Department of Education pursuant to the provisions of s. 1012.86, (Removed in Chapter 2024-101)	Specific duty 1012.86 Florida College System institution employment equity accountability program. - "...(2)(a) On or before May 1 of each year, each Florida College System institution president shall submit an annual employment accountability plan to the Commissioner of Education and the State Board of Education. The accountability plan must show faculty and administrator employment data according to requirements specified on the federal Equal Employment Opportunity (EEO-6) report. ... -all		See: 1000.05 Discrimination against students and employees in the Florida K-20 public education system prohibited; equality of access required. -- (1) This section may be cited as the "Florida Educational Equity Act." (2)(a) Discrimination on the basis of race, color, national origin, sex, disability, religion, or marital status against a student or an employee in the state system of public K-20 education is prohibited. No person in this state shall, on the basis of race, color, national origin, sex, disability, religion, or marital status, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any public K-20 education program or activity, or in any employment conditions or practices, conducted by a public educational institution that receives or benefits from federal or state financial assistance. (b) The criteria for admission to a program or course shall not have the effect of restricting access by persons of a particular race, color, national origin, sex, disability, religion, or marital status. (c) All public K-20 education classes shall be available to all students without regard to race, color, national origin, sex, disability, religion, or marital status; however this is not intended to eliminate the

³¹ Ensure that the Equity Accountability Report is submitted on or before May 1" of each year in accordance with s. 1012.86 and s. 1001.65(23).

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			<p>provision of programs designed to meet the needs of students with limited proficiency in English, gifted students, or students with disabilities or programs tailored to students with specialized talents or skills. . . .</p> <p>... (5) Public schools and Florida College System institutions shall develop and implement methods and strategies to increase the participation of students of a particular race, color, national origin, sex, disability, or marital status in programs and courses in which students of that particular race, color, national origin, sex, disability, or marital status have been traditionally underrepresented, including, but not limited to, mathematics, science, computer technology, electronics, communications technology, engineering, and career and technical education.</p> <p>DOE: 1000.05</p> <ul style="list-style-type: none"> • • (7) The functions of the Office of Equal Educational Opportunity of the Department of Education shall include, but are not limited to: <ul style="list-style-type: none"> (a) Requiring all district school boards and Florida College System institution boards of trustees to develop and submit plans for the implementation of this section to the Department of Education. (b) Conducting periodic reviews of school districts and Florida College system institutions to determine compliance with this section and, after a finding that a school district or a Florida College System institution is not in compliance with this section, notifying the agency of the steps that it must take to attain compliance and performing follow-up monitoring. . . .
(23) Annually evaluate, or have a designee annually evaluate, each department chairperson, dean, provost, and vice president in achieving the annual and long:-	Specific duty Is this being done?	(19) Each board of trustees shall appoint, suspend, or remove the president of the Florida College System institution. The board of trustees may appoint a search committee. The	

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term goals and objectives of the Florida College System institution's employment accountability plan. ³²		Board of trustees shall conduct annual evaluations of the president in accordance with rules of the State Board of Education and submit such evaluations to the State Board of Education for review. The evaluation must address the achievement of the performance goals established by the accountability process implemented pursuant to s. 1008.45 and the performance of the president in achieving the annual and long-term goals and objectives established in the community college's employment accountability program implemented pursuant to s. 1012.86.	
DELEGATION OF AUTHORITY			DELEGATION OF AUTHORITY
(24) Have vested with the president or the president's designee the authority that is vested with the Florida College System institution.	General delegation of authority ...from DBOT to president and from president to staff...?		SBOE: 1001.02 General powers of State Board of Education. - (1) The State Board of Education is the chief implementing and coordinating body of public education in Florida except for the State University System, and it shall focus on high-level policy decisions.... Except as otherwise provided herein, it may, as it finds appropriate, delegate its general powers to the Commissioner of Education or the directors of the divisions of the department.
	MISCELLANEOUS	MISCELLANEOUS	MISCELLANEOUS
	It is unclear after review of the Florida	(29) Each board of trustees may provide incubator facilities to eligible small business concerns pursuant to s. 1004.79. (30) Each board of trustees may establish a technology transfer center for the purpose of providing institutional support to local business and industry and governmental agencies in the application of new research in technology pursuant to the provisions of s. 1004.78. (31) Each board of trustees may establish economic development centers for the purpose of serving as liaisons between Florida College System institutions and the business sector pursuant to the provisions of s. 1004.80. (32) Each board of trustees may establish a child	1000.06 Display of flags. --Every public K-20 educational institution that is provided or authorized by the Constitution and laws of Florida shall display daily the flag of the United States and the official flag of Florida when the weather permits upon one building or on a suitable flagstaff upon the grounds of each public postsecondary educational institution and upon every district school board building or grounds except when the institution or school is closed for vacation, provided that, if two or more buildings are located on the same or on adjacent sites, one flag may be displayed for the entire group of buildings.

³² Ensure that certain annual employee evaluations are conducted in accordance with s. 1001.65(24).

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	<p>Building Code as set forth ins. 553, F.S., if community colleges enjoy the following statutory exemption:</p> <p>1013.39 Building construction standards; exemptions. - <i>Universities are exempt from local amendments to the Florida Building Code and the Florida Fire Prevention Code.</i></p> <p>1013.40 Planning and construction of Florida College System institution facilities; property acquisition. --</p> <p>(1) The need for Florida College System institution facilities shall be established by a survey conducted pursuant to this chapter. The facilities recommended by such survey must be approved by the State Board of Education, and the projects must be constructed according to the provisions of this chapter and State Board of Education rules.</p> <p>(2) No Florida College System institution may expend public funds for the acquisition of additional property without the specific approval of the Legislature.</p> <p>(3) No facility may be acquired or constructed by a Florida College System institution or its direct-support organization if such facility requires general revenue funds for operation or maintenance upon project completion or in subsequent years of operation, unless prior approval is received from the Legislature.</p> <p>255.0516 Bid protests by educational</p>	<p>development training center pursuant to s. 1004.81.</p> <p>(36) Each board of trustees may enter into lease purchase arrangements with private individuals or corporations for necessary grounds and buildings for community college purposes, other than dormitories, or for buildings other than dormitories to be erected for Florida College System institution purposes. Such arrangements shall be paid from capital outlay and debt service funds as provided by s. 1011.84(2), with terms not to exceed 30 years at a stipulated rate. The provisions of such contracts, including building plans, are subject to approval by the Department of Education, and no such contract may be entered into without such approval.</p> <p>(38) Each board of trustees is authorized to enter into short-term loans and installment, lease-purchase and other financing contracts for a term of not more than 5 years, including renewals, extensions, and refundings. Payments on short-term loans and installment, lease-purchase, and other financing contracts pursuant to this subsection shall be subject to annual appropriation by the board of trustees. Each board of trustees is authorized to borrow funds and incur long-term debt, including promissory notes, installment sales agreements, lease-purchase agreements, certificates of participation, and other similar long-term financing arrangements, only as specifically provided in ss. 1009.22(7) and (10) and 1009.23(11) and (12). At the option of the board of trustees, bonds issued pursuant to ss. 1009.22(7) and (10) and 1009.23(11) (12) may be secured by a combination of revenues authorized to be pledged to bonds pursuant to such subsections. Revenue bonds may not be secured by or paid from, directly or indirectly, tuition, financial aid fees, the Florida College System Program Fund, or any other operating revenues of a Florida College System institution. Lease-purchase agreements may be secured by a combination of revenues as specifically authorized pursuant to ss. 1009.22(7) and 1009.23(10).</p>	

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	<p><i>boards. --With respect to state contracts and bids pursuant to competitive bidding, whether under chapter 1013, relating to educational facilities, or under this chapter, relating to public buildings, if a school board, a community college board of trustees, or a state university board of trustees uses procedures pursuant to chapter 120 for bid protests, the board may require the protestor to post a bond amounting to:</i></p> <p><i>(1) Twenty-five thousand dollars or 2 percent of the lowest accepted bid, whichever is greater, for projects valued over \$500,000, and</i></p> <p><i>(2) Five percent of the lowest accepted bid for all other projects, conditioned upon payment of all costs and fees which may be adjudged against the protestor in the administrative hearing. If at the hearing the agency prevails, it shall recover all costs and attorney's fees from the protestor; if the protestor prevails, the protestor shall recover from the agency all costs and attorney's fees.</i></p>		

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*Prepared Bill Mullooney,
Valencia College*

The Reference Chart: Purpose, Structure and Use

As requested by the Chair of the Florida Community College Council of Presidents, the attached reference chart was created to provide a framework for trustees, presidents and college personnel to better know and understand the legal authority under which colleges operate, as well as the complex collection of laws, rules, and guidelines that affect our progress in achieving our college missions.

The reference chart was constructed primarily as a tool to facilitate comparison between the community college presidential powers/duties section of the Florida Statutes (Column One) and the community college District Board of Trustees (DBOT) powers/duties section (Column Three). Using the presidential statute as the base statute for analysis, its subsections were listed in order and assigned a subject matter heading. The DBOT statute was then reordered and listed to correspond to and line up with the subject matter order of the base statute. The subject matter headings include Authority, Rulemaking, Budget/Finance, Employment/Personnel, Contracts! Transactions, College Property! Resources, Academic Programs, Administration and Governance, Strategic Planning, Accountability, and several others.

To make this tool more useful, Column Two was added to overlay other relevant laws, rules, and guidelines which affect community colleges, reordered to fit within the designated subject areas. Then, Column Four was added to include state level statutory language (State Board of Education, Commissioner of Education, and Department of Education) affecting community colleges, again reordered to fit within the subject matter headings.

The reference chart is quite revealing in helping to sort out respective roles, powers, and duties in the governance and administration of community colleges. The list set forth below (*also directly included in the reference chart as footnotes-they are numbered in the order they appear as footnotes in the reference chart*) reflects some initial observations, analyses, and questions about statutory language affecting community colleges, and the interplay between sections of related laws. Also identified are most legislative mandates that require some specific action (reports, rules, etc.) on the part of the president/college.

Observations and Analysis

Footnote#	Footnote Text
4.	The local authority of DBOTs is legislatively mandated ins. 1000.03(1) which states the clear legislative intent for Florida public education to be a "decentralized System without excess layers of bureaucracy." (p.2)
6.	S.1001.64(4Xa) is a key provision authorizing supplementary rules, providing DBOTs with local control and clarifying rulemaking authority. (p.4)
7.	S. 1001.64(4Xb) is the first of several subsections which exist with the intention of supplying community colleges with sufficient specific legislative rulemaking authority as required by s. 120.536, F.S. Please note that in this and other sections, the appropriate language probably should be "is specifically authorized to adopt rules...". Numerous references to DBOTs' authority for "procedures" and "policies" may be redundant at best and otherwise not cognizant of the role of DBOTs (generally, DBOTs operate at a strategic policy level, not an administrative/operational procedural level. Other subsections reflecting this possible issue includes. 1001.64 (5), (8), (23), (24), (40), (44), and (45). (p.4)
9.	With regard to SBOE rulemaking, in addition to the requirement of specific legislative authority (s. 120.536, F.S.), s. 1001.02(9) sets forth additional parameters for SBOE rulemaking by requiring that SBOE rules ensure the quality of education, coordination among the community colleges and state universities, and efficient progress toward accomplishing the community college and state university mission. (p.4)
10.	Currently, the COP is finalizing recommendations, to be transmitted to the SBOE, for major revisions to SBOE rules related to community colleges. (p.4)

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12.	Community college personnel laws, post-code rewrite, are in need of an overall review and assessment with regard to the respective roles of DBOTs and presidents in personnel matters. A comparison of the language in s. I001.64(18), s.1001.65(3), and s. 1012.855(1)(a-b), as set forth above, demonstrates some ambiguity. A working group of college attorneys, business officers, and HR professionals could perform this review. (p.10)
13.	The language in s.1001.64(8)(a) allowing DBOTs to consider past actions of students in admission/enrollment decisions affords colleges deference in making decisions in the best interests of the college. (Similar language applicable to employees is contained in s. 1001.64(46). (p. 12)
15.	College should have contract management policies and procedures, with provisions for signature authority and tracking, to implement s. I001.65 (5) and ss. 1001.64 (25), (26), (28), and (37). (p. I4)
16.	S.1004.726, F.S. sets key parameters for college intellectual property policies. (p.16)
24.	S.100120(4)(e), with regard to the role of the Office of the Inspector General of DOE, requires a prior determination by the Commissioner that a DBOT is unable or unwilling to address certain substantiated allegations before the Inspector General conducts, coordinates, or requests investigations into such substantiated allegations. This provision was specifically worked out with the legislature and the DOE to respect the local authority of DBOTs and give colleges a fair opportunity to address complaints. (p.29)
Mandated Duties: The "To-Do List"	
Footnote#	Footnote Text
5.	Ensure that the rules report, as required by s. 120.74, is properly submitted in a timely manner. (p.4)
8.	Ensure that DBOT has rules, in accordance with s. 1001.64(24), governing parking and the direction and flow of traffic within campus boundaries. (p.4)
14.	Pursuant to s.1001.64(8)(g), ensure that DBOT has rule on accommodation of religious observance. (p.12)
23.	S.1001.65(15) requires presidents (or designees) to approve internal procedures of student governments. Is this being done? (p28)
26.	Ensure that floor plans/other documents are submitted by October 1st of each year, in accordance with s. 1001.65(19) and s.1013.13 (which is almost identical to the language in s.1001.65(19)). (p.32)
27.	Ensure that an annual assessment of physical plant safety is conducted in accordance with s. 1013.11 and a report filed by January 1st of each year. Where is such report filed? (p.32)
28.	Ensure that DBOTs, in accordance with s.1 001.64(42), implements the articulation/cooperation plan as required. (p.34}
29.	Each community college must provide its students with an up-to-date student handbook that includes student rights and responsibilities, appeals processes available to students, contact persons available to help students, student conduct code, and information regarding HIV and AIDS, in accordance with the provisions of s. I00221(5) and s. 1006.50. (p.34)
30.	Each community college must maintain a student ombudsman office and established procedures for students to appeal to the office regarding decisions about the student's access to courses and credit granted toward the student's degree, in accordance with the provisions of s. 1002.21(6) and s. 1006.51. (p.34)
31.	Ensure that the Equity Accountability Report is submitted on or before May 1st of each year in accordance with s. 1012.86 and s. 1001.65(23). (p.36)

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32.	Ensure that certain annual employee evaluations are conducted in accordance with s. 1001.65(24). (p.38)
	Questions to be Considered
Footnote #	Footnote Text
11.	In accordance with I00 I .64(11), do colleges submit a budget request to the SBOE as required? Also, this section states that the SBOE approves the college operating budgets, while s.1011.01(3) states that the Commissioner of Education reviews college annual operating budgets, while s. 1011.30 states that the college budgets are to be transmitted to the Department of Education for review and approval. This apparent ambiguity should be resolved by respecting the local authority of the DBOTs. (p.8)
21.	In accordance with s. 1001.64(14), do DBOTs recommend college strategic plans to the SBOE? What is the purpose of this recommendation? Are college strategic plans to be somehow included in the SBOE strategic plan? The relationship between individual community college strategic plans and the SBOE strategic plan is ambiguous. (p.26)
25.	Is the state accountability plan being developed with DBOTs involvement in accordance with s. 1008.45? (o.30).
	Harmless Error"
Footnote #	Footnote Text
1.	The inclusion of the word "shall" in the prefatory language of s. 1001(65) appears to make each listed presidential duty mandatory, which may be awkward for s. 1001.65(8) and (14). (p.1)
3.	S. 1001.64(3), granting the DBOT the power to act without recommendation of the president appears to contradict s. 1001.64(4Xa) with regard to rulemaking, which occurs only after recommendation from the president. (p.1)
18.	S.1001.65(8) is not universally applicable. Not all colleges have intercollegiate athletic programs, so requiring the president to administer one makes little sense. Beyond that, this task of administration is universally delegated to the Athletic Director. In addition, s. 1006.71(l)(a) presents a similar issue. (p.20)
20.	S.I 001.65(13) appears to be in error- presidents currently do not determine whether their colleges are "meeting the goals of its strategic plan adopted by the State Board of Education." This wording is awkward at best, and looks like a mistake-"SBOE" probably should be "DBOT". (p.26)
22.	S. 1001.65(14) appears to mandate student exchange programs that do not exist at many colleges. This ambiguity has not been an issue to date. (p.27)
	Other Relevant Laws
Footnote #	Footnote Text
2.	Sees. 607.0302, F.S. regarding powers and duties of body corporate. (p.1)
17.	See s.705.18, F.S., Disposal of personal property lost or abandoned on university or community college campuses or certain public-use airports; disposition of proceeds from sale thereof. See also s. 274.05, F.S., Surplus property. (p.16)

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College*

Quick Guide to some Statutory Mandates of Note to Community Colleges:

Mandated Rules/Policies

- Parking and Campus Traffic
- Accommodation of Religious observances
- Prohibition against and discipline for disruptive activities
- Gender Equity Plan
- Aids/IDV
- Hazing
- Personnel program, with mandated policies

Reports to DOE

- Rules Revision Report
- Floor plans Report
- Physical Plant Safety Report
- Equity Accountability Report
- Campus crime statistics

Administrative Requirements

- Approve internal procedures of student governments
- Implement articulation/cooperation plan
- Provide a Student Handbook with required contents
- Maintain a student Ombudsman Office
- Conduct certain employee evaluations in accordance with Equity statute
- Provide to students' information on meningitis and Hepatitis B

FY 2019-20 DISTANCE LEARNING COST ALLOCATION FRAMEWORK

Introduction

The 28 Florida Colleges (FCS) have experienced an increase in the demand for online education in the past several years triggered by the expansion of programmatic offerings into the virtual environment across all college locations. Due to the resources required to support the growth in online education, a distance learning fee per credit hour is allowed to assist with the online courses costs.

Per Florida Statute 1009.23(16), the amount of the fee will be sufficient to cover “the additional costs of the services provided which are attributable to the development and delivery of the distance learning course.” Based on this, the fee should be viewed as a cost recovery fee very similar to laboratory course fees. Furthermore, Colleges must complete a summary of revenues and expenditures associated with the distance learning fee within the Annual Financial Report (AFR) per Florida Department of Education requirements.

This document provides the methodologies utilized to record revenues, and allocate appropriate distance learning expenditures for the purposes of fulfilling the financial reporting requirements found within the College’s AFR.

Revenues

Florida Statute 1009.23(16) classifies a distance learning course as one “...in which at least 80 percent of the direct instruction of the course is delivered using some form of technology when the student and instructor are separated by time or space, or both.”, the scope for distance learning fee assessment and cost allocation is therefore focused on sections delivering at least 80 percent online method of instruction. Distance learning fees are not applicable for mixed-mode instruction if a course/lab fee is assessed or for face-to-face instructional methods.

In order to account for all distance learning revenues and expenditures, separate funds should be created in the financial system to record both revenues and expenditures related to distance learning. Revenues are generally classified to general ledger account codes 404500 and 404540.

Expenditures

Florida Colleges have been serving students for over ten years using the modality of distance learning. Over that time, the colleges have experienced significant demand in distance learning enrollment. This demand requires additional investment by adding direct costs such as web design, faculty development and new learning management tools and technology. However, this growth also requires support in traditional shared services such as information technology and student services. In order to capture those expenses, it requires using an allocation costing method.

The basis for using a cost allocation method is to take shared services, such as College wide information technology support and student support and assign associated expenses that ultimately provides a clear picture of the true additional costs to deliver distance learning.

The cost allocation methodology takes the following into consideration:

1. Avoidance of double classification of expenditures.
2. Costs directly related and easily identified as 100 percent attributed to distance learning.
3. Shared expenses which a portion may be attributed to support fully online course work.

The FCS Colleges are aligned with the allocation of costs supported by the model produced by the Affordability Workgroup to the Innovation and Online Committee of the Florida Board of Governors as a guide to identify the resources that need to be captured as attributable cost related to development and delivery of distance learning courses as described within their proposed four major functional categories: (1) Online Course and Faculty Development; (2) Technology and Infrastructure; (3) Support Services, (4) Administrative Services.

(1) Online Course and Faculty Development: Expenditures related to development and delivery of online courses including online faculty development as well as learning management tools and systems are 100 percent allocated to the distance learning fee.

(2) Technology and Infrastructure: Technology expenditures required for online education are 100 percent allocated to distance learning. Other areas within information technology such as Technology Infrastructure/Security, Campus Technology Services, Enterprise Application Services, Project Management, and IT Office, may be allocated based on the percentage of courses delivered in an online-only instructional method for a year (Fall, Spring, Summer) or may be allocated based on enrollment in online courses, unless there are easy identifiable costs that either should or shouldn't be attributed to distance learning.

(3) Support Services: Expenditures within areas such as Library Services, Testing and Proctoring, Advising and Coaching, Help-Desk support, as well as other student support services are allocated based on the percentage of courses delivered in an online-only instructional method for a year (Fall, Spring, Summer) or based on enrollment in online courses, unless there are easy identifiable costs that either should or shouldn't be attributed to distance learning.

(4) Administrative Services: Operational Costs (development) such as professional and consulting services hired to develop online courses, attendance of webinars, training, memberships, pilot programs required to grow and maintain quality are 100 percent allocated to the distance learning fee.

The cost allocation exercise for costs directly related and easily identified as 100 percent distance learning are performed as the expenditures are incurred on a monthly basis (or as of the time they have been identified by the budget office) and posted accordingly to

the appropriate distance learning funds. All expenditures (whether prorated or in full) identified as distance learning must not be accounted for in any other funds such as Technology funds, Student Activities funds, or any other funds as applicable unless proration occurs.

Florida Statute 1009.23 Florida College System institution student fees. –

(16)(a) Each Florida College System institution may assess a student who enrolls in a course listed in the distance learning catalog, established pursuant to s. 1006.735, a per-credit-hour distance learning course user fee. For purposes of assessing this fee, a distance learning course is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology when the student and instructor are separated by time or space, or both.

(b) The amount of the distance learning course user fee may not exceed the additional costs of the services provided which are attributable to the development and delivery of the distance learning course. If a Florida College System institution assesses the distance learning course user fee, the institution may not assess any other fees to cover the additional costs. By September 1 of each year, each board of trustees shall report to the Division of Florida Colleges the total amount of revenue generated by the distance learning course user fee for the prior fiscal year and how the revenue was expended.

(c) If an institution assesses the distance learning fee, the institution must provide a link to the catalog within the advising and distance learning sections of the institution's website, using a graphic and description provided by the Complete Florida Plus Program, to inform students of the catalog.

THE COMPOSITE FINANCIAL INDEX

The Composite Financial Index (CFI) score giving you a quick look at the overall financial health at a single point in time. It will help you answer the question “Is it time to invest in new initiatives to support your mission or should you retrench to improve your institution’s financial health?”

The CFI combines four key financial ratios into one metric, using a four-step methodology.

1. Calculate the values of the four ratios
2. Convert the computed values to strength factors along a common scale
3. Multiply strength factors by specific weighting factors
4. Total the four weighted values to compute a single CFI score

The idea is that by blending strength factors through a weighting process, strengths represented by one ratio may offset weaknesses in another. As such, the composite seeks to provide a holistic measure of financial health.

The CFI RATIOS AND THEIR MEANING

Each of the four core ratios addresses a key dimension related to the mission of colleges and universities.

The primary reserve ratio is designed to assess if resources are sufficient and flexible for the operating size of an institution. It is one factor to determine if you have enough flexible resources to support your mission. A ratio of .40x (provides about 5 months of expenses) or more is recommended to have the financial flexibility needed to manage the institution.

The net operating revenues ratio gages if an institution is operating within its means. Ideally, to optimize financial health, annual results should contribute to and not subtract from resources. A target of at least 2% - 4% is a goal over an extended period.

The return on net assets ratio measures total economic return and is useful for analyzing year-over-year trends. It evaluates whether financial performance supports institutional objectives. Essentially, institutions must generate a return on net assets that leads to capital reinvestment and financial sustainability. The goal is a 3% - 4% return over the long term.

The viability ratio measures if debt resources are strategically managed. The ratio evaluates the extent to which the financial burden of debt outweighs its strategic usefulness. It measures the ability of available assets to cover debt. A ratio between 1.25X and 2.00X indicates there are sufficient resources to cover current obligations.

B

APPENDIX B

Ratio
Definitions

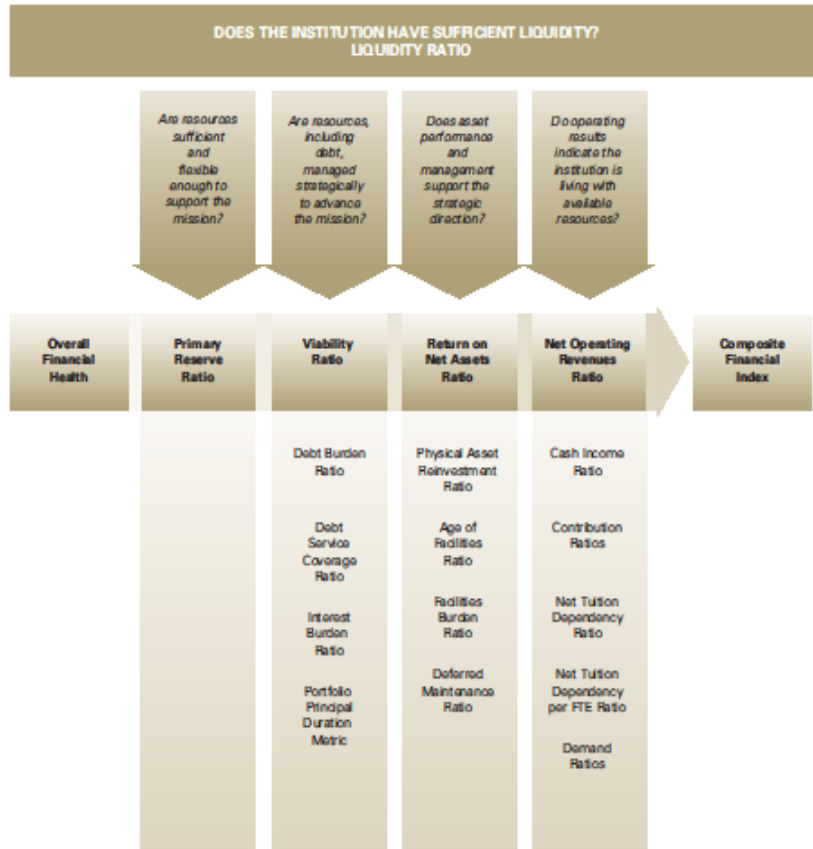
	PRIVATE INSTITUTIONS	PUBLIC INSTITUTIONS
LIQUIDITY		
	Sources of Liquidity	Sources of Liquidity
	Uses of Liquidity	Uses of Liquidity
Note - Ratio should be calculated using a short-term measure and an intermediate term measure as discussed in Chapter 4		
RESOURCE SUFFICIENCY AND FLEXIBILITY		
PRIMARY RESERVE RATIO	Expendable Net Assets	Expendable Net Assets + Component Unit (C.U.) Expendable Net Assets
	Total Expenses	Total Expenses + C.U. Total Expenses
DEBT MANAGEMENT		
VIABILITY RATIO	Expendable Net Assets	Expendable Net Assets + C.U. Expendable Net Assets
	Long-Term Debt	Long-Term Debt + C.U. Long-Term Debt
DEBT BURDEN RATIO	Debt Service	Debt Service + C.U. Debt Service
	Total Expenditures	Total Expenditures + C.U. Total Expenditures
DEBT SERVICE COVERAGE RATIO	Adjusted Change in Net Assets	Adjusted Change in Net Assets + C.U. Adjusted Change in Net Assets
	Debt Service	Debt Service + C.U. Debt Service
INTEREST BURDEN RATIO	Interest Expense	Interest Expense + C.U. Interest Expense
	Total Expenditures	Total Expenditures + C.U. Total Expenditures
PORTFOLIO PRINCIPAL DURATION METRIC	For each issue outstanding, the sum of (Par Outstanding x Principal Duration Term)	For each issue outstanding, the sum of (Par Outstanding x Principal Duration Term)
	Total Par Outstanding	Total Par Outstanding
ASSET PERFORMANCE AND MANAGEMENT		
RETURN ON NET ASSETS RATIO	Change in Net Assets	Change in Net Assets + C.U. Change in Net Assets
	Total Net Assets	Total Net Assets + C.U. Total Net Assets
PHYSICAL ASSET REINVESTMENT RATIO	Capital Expenditures	Capital Expenditures
	Depreciation Expense	Depreciation Expense
AGE OF FACILITY RATIO	Accumulated Depreciation	Accumulated Depreciation + C.U. Accumulated Depreciation
	Depreciation Expense	Depreciation Expense + C.U. Depreciation Expense
FACILITIES BURDEN RATIO	Facility Operation Expenses	Facility Operation Expenses + C.U. Facility Operation Expenses
	Property, Plant & Equipment, Net	Capital Assets, Net + C.U. Property, Plant & Equipment, Net
DEFERRED MAINTENANCE RATIO	Outstanding Maintenance Requirements	Outstanding Maintenance Requirements + C.U. Outstanding Maintenance Requirements
	Expendable Net Assets	Expendable Net Assets + C.U. Expendable Net Assets

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	PRIVATE INSTITUTIONS	PUBLIC INSTITUTIONS
OPERATING RESULTS		
NET OPERATING REVENUES RATIO:	Excess (Deficiency) of Unrestricted Operating Revenues Over Unrestricted Operating Expenses	Operating Income (loss) + Net Nonoperating revenues + C.U. Change in Unrestricted Net Assets
	Total Unrestricted Operating Revenues	Operating Revenues + Nonoperating Revenues + C.U. Total Unrestricted Income
CASH INCOME RATIO	Net Cash Provided by Operating Activities	Adjusted Net Cash Provided by Operating Activities + C.U. Net Cash Provided by Operating Activities
	Total Unrestricted Income, Excluding Gains and Losses	Adjusted Operating Income + C.U. Total Unrestricted Income, Excluding Gains
NET TUITION AND FEES CONTRIBUTION RATIO	Net Tuition and Fees	Net Tuition and Fees
	Total Expenses	Total Expenses
NET TUITION DEPENDENCY RATIO	Net Tuition and Fees	Net Tuition and Fees
	Total Unrestricted Operating Revenues	Total Adjusted Operating Income
NET TUITION PER STUDENT FTE RATIO	Net Tuition and Fees	Net Tuition and Fees
	Full-Time Equivalent Students	Full-Time Equivalent Students
DEMAND RATIOS	Specific Types of Expenses	Specific Types of Expenses
	Total Unrestricted Operating Revenues	Total Operating Income

Note: For long-term debt, institutions should either substitute Total project related debt or use a definition that is clearly articulated and communicated.

TABLE 12.1: RATIO MAP



Special considerations for public institutions and their affiliates

For public institutions, it is important to measure all financial resources, debt and financial performance. This will include the institution itself; its affiliated foundations used for fund-raising, research or real estate; and other special-purpose entities used to construct and/or operate institution-related assets such as student housing. Although individually significant affiliated foundations are now presented in the public institution's financial statements, internal analysts may find it desirable to include all affiliates in the calculations so the entire institution is represented in the calculations.

External analysts may still find it difficult to obtain financial information about all affiliates and should consider materiality in determining which affiliated entities' financial information beyond those already presented is necessary, so that exclusion does not result in the analysis being materially incomplete or misleading. Analysts may also consider doing a "with and without" analysis to determine the impact of these affiliates. Since the affiliates are to be included in the financial measures, indicating a similar impact on institutional financial health as the institution itself, it is important that the efforts and management of such affiliates be coordinated to achieve strategic objectives and manage risk.

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Section 18

Florida College System Information Security Guidelines

Section 19

Florida College System Grants Administration

Grants Accounting

Every College should adopt its own procedures to account for grants. Procedures for pre-proposal, considerations, proposal development, grant award and acceptance, grant administration, and closeout of projects will vary by College. Some common precepts are as follows:

1. The federal cost principles that are applicable to a College are 2 CFR 220 (formerly OMB Circular A-21). In August 2005, OMB moved the three cost principles circulars to Title 2 of the Code of Federal regulations.

Circular	Current Citation	Organization type to which the cost principles apply
A-21	2 CFR 220	college or university
A-87	2 CFR 225	state, local or Indian tribal government
A-122	2 CFR 230	nonprofit organization

2. OMB Circular A-133, *Audits of Institutions of Higher Education and Other Non-Profit Organizations*, establishes the single audit standards for the federal audit of higher education institutions and non-profit organizations. Annually a Compliance Supplement is released to assist auditors in performing required audits. Federal agencies are responsible to annually inform OMB of any updates needed to this Supplement. Grant personnel should review the supplement to ensure compliance with all required standards. The Compliance Supplement can be found at whitehouse.gov.
3. Grant costs should be reviewed to determine that they are allowable, allocable, reasonable and necessary.
 - a. An **allowable** cost is one that meets the criteria for authorized expenditures specified in the cost principles. To meet federal standards for allowability, a cost charged to an award must be:
 - i. Allocable to the award under the provision of the applicable cost principles;
 - ii. Necessary and reasonable for proper and efficient performance and administration of the grant or cooperative agreement;
 - iii. Treated consistently as a direct or indirect cost;
 - iv. Determined in accordance with generally accepted accounting principles (GAAP), except as otherwise stipulated in the applicable cost principles;
 - v. Net of all applicable credits;
 - vi. Not included as cost or used to meet the cost-sharing or matching requirements of another federal award, unless specifically permitted by federal law or regulation;
 - vii. Adequately documented;
 - viii. Authorized or not prohibited under state or local laws and regulations;
 - ix. In conformance with limits or exclusions on types or amounts of costs, as set forth In the applicable cost principles, federal laws, award terms and conditions, or other governing regulations; and

- x. Consistent with the recipient's policies, procedures and regulations that apply to both federal awards and other activities of the recipient.
- b. The following chart is a quick reference for determining allowability of selected items of cost under the various cost principles.

The cost of:	is generally allowable under:	is conditionally allowable under:	is generally unallowable under:
advertising & public relations		2CFR225, App. B ¶ 1 2CFR230, App. B ¶ 1 2CFR220, App. A §J, ¶ 1	
advisory councils	2CFR225, App. B ¶ 2 2CFR230, App. B ¶ 2 2CFR220, App. A § J, ¶2		
alcoholic beverages			2CFR225, App. B ¶ 3 2CFR230, App. B ¶ 2 2CFR220, App. A & J, ¶3
audit costs & related services	2CFR225, App. B ¶ 4 2CFR230, App. B ¶4 2CFR220, App. A §J, ¶5		
bad debts			2CFR225, App. B ¶ 5 2CFR230, App. B ¶ 5 2CFR220, App. A §J, ¶ 6
bonding	2CFR225, App. B ¶ 6 2CFR230, App. B ¶ 6 2CFR220, App. A §J, ¶7		
communications	2CFR225, App. B ¶7 2CFR230, App. B ¶7 2CFR220, App. A §J, ¶9		
contingency provisions			2CFR225, App. B ¶9 2CFR230, App. B ¶9 2CFR220, App. A §J, ¶11
Defense & prosecution of criminal & civil proceeding, claims, appeals, & patent infringement		2CFR225, App. B ¶10 2CFR220, App. A §J, ¶13	2CFR230, App. B ¶10
depreciation & use allowances		2CFR225, App. B ¶11 2CFR230, App. B ¶11 2CFR220, App. A §J, ¶14	
donations & contributions (to other entities)			2CFR225, App. B ¶12 2CFR230, App. B ¶12 2CFR220, App. A §J, ¶15

The cost of:	is generally allowable under:	is conditionally allowable under:	is generally unallowable under:
donated property		2CFR220, App. A §J, ¶15 2CFR225, App. B ¶11	2CFR230, App. B ¶12
donated services			2CFR225, App. B ¶12 2CFR230, App. B ¶12 2CFR220, App. A §J, ¶15
employee morale, health & welfare	2CFR225, App. B ¶13 2CFR230, App. B ¶13 2CFR220, App. A §J, ¶16		
entertainment			2CFR225, App. B ¶18 2CFR230, App. B ¶14 2CFR220, App. A §J, ¶17 ¶11
equipment & other capital expenditures		2CFR225, App. B ¶15 2CFR230, App. B ¶15 2CFR220, App. A §J, ¶18	
finances & penalties			2CFR225, App. B ¶16 2CFR230, App. B ¶16 2CFR220, App. A §J, ¶19
fund raising & investment management costs			2CFR225, App. B ¶17 2CFR230, App. B ¶17 2CFR220, App. A §J, ¶20
gains & losses on depreciable assets		2CFR225, App. B ¶18 2CFR230, App. B ¶18 2CFR220, App. A §J, ¶21	45CFR74, App. E, §IX.B, ¶29
goods or services for personal use			2CFR225, App. B ¶20 2CFR230, App. B ¶19 2CFR220, App. A §J, ¶22
housing & personal living expenses		2CFR230, App. B ¶20	2CFR220, App. A §J, ¶23
idle facilities & idle capacity		2CFR225, App. B ¶21 2CFR230, App. B ¶21 2CFR220, App. A §J, ¶24	
insurance & indemnification		2CFR225, App. B ¶22 2CFR230, App. B ¶22 2CFR220, App. A §J, ¶25	
interest		2CFR225, App. B ¶23 2CFR230, App. B ¶23 2CFR220, App. A §J, ¶26	
labor relations	2CFR230, App. B ¶24 2CFR220, App. A §J, ¶27		
lobbying			2CFR225, App. B ¶24 2CFR230, App. B ¶25 2CFR220, App. A §J, ¶28
Losses on other sponsored agreements or contracts			2CFR230, App. B ¶26 2CFR220, App. A §J, ¶29

The cost of:	is generally allowable under:	is conditionally allowable under:	is generally unallowable under:
maintenance & repairs		2CFR225, App. B ¶25 2CFR230, App. B ¶27 2CFR220, App. A §J, ¶30	
materials & supplies	2CFR225, App. B ¶26 2CFR230, App. B ¶28 2CFR220, App. A §J, ¶31		
meeting & conferences	2CFR225, App. B ¶27 2CFR230, App. B ¶29 2CFR 220, App. A §J, ¶16		
memberships, subscriptions, & professional activities		2CFR225, App. B ¶28 2CFR220, App. A §J, ¶33 2CFR230, App. B ¶30	
organization			2CFR230, App. B ¶31 45CFR74, App. E, §IX.B, ¶21 FAR 31.205-27
patents		2CFR225, App. B ¶29 2CFR230, App. B ¶34 2CFR220, App. A §J, ¶34	
plant & homeland security	2CFR225, App. B ¶30 2CFR230, App. B ¶35 2CFR220, App. A §J, ¶35		
Pre-agreement costs		2CFR225, App. B ¶31 2CFR230, App. B ¶36 2CFR220, App. A §J, ¶36	
professional services		2CFR225, App. B ¶32 2CFR230, App. B ¶37 2CFR220, App. A §J, ¶37	
proposals	2CFR225, App. B ¶33	2CFR220, App. A §J, ¶38	
publication & printing	2CFR225, App. B ¶34	2CFR230, App. B ¶¶32, 38 2CFR220, App. A §J, ¶39	
rearrangement & alterations		2CFR225, App. B ¶35 2CFR230, App. B ¶39 2CFR220, App. A §J, ¶40	
reconversion	2CFR225, App. B ¶36 2CFR230, App. B ¶40 2CFR220, App. A §J, ¶41		
recruiting		2CFR230, App. B ¶41 2CFR220, App. A §J, ¶42	
relocation		2CFR230, App. B ¶42 2CFR220, App. A §J, ¶42	
rental costs of buildings & equipment		2CFR225, App. B ¶37 2CFR230, App. B ¶43 2CFR220, App. A §J, ¶43	
proposals	2CFR225, App. B ¶33	2CFR220, App. A §J, ¶38	
publication & printing	2CFR225, App. B ¶34	2CFR230, App. B ¶¶32, 38 2CFR220, App. A §J, ¶39	
rearrangement & alterations		2CFR225, App. B ¶35 2CFR230, App. B ¶39 2CFR220, App. A §J, ¶40	

The cost of:	is generally allowable under:	is conditionally allowable under:	is generally unallowable under:
reconversion	2CFR225, App. B ¶136 2CFR230, App. B ¶140 2CFR220, App. A §J, ¶141		
recruiting		2CFR230, App. B ¶141 2CFR220, App. A §J, ¶142	
relocation		2CFR230, App. B ¶142 2CFR220, App. A §J, ¶142	
rental costs of buildings & equipment		2CFR225, App. B ¶137 2CFR230, App. B ¶143 2CFR220, App. A §J, ¶143	
royalties & other costs for patent & copyright use		2CFR225, App. B ¶138 2CFR230, App. B ¶144 2CFR220, App. A §J, ¶144	
selling & marketing		2CFR230, App. B ¶145	2CFR220, App. A §J, ¶146 2CFR225, App. B ¶139
severance pay		2CFR225, App. B ¶18 2CFR230, App. B ¶18 2CFR220, App. A §J, ¶110	
specialized service facilities		2CFR230, App. B ¶146 2CFR220, App. A §J, ¶147	
taxes		2CFR225, App. B ¶140 2CFR230, App. B ¶147 2CFR220, App. A §J, ¶149	
termination		2CFR225, App. B ¶141 2CFR230, App. B ¶148 2CFR220, App. A §J, ¶150	
training	2CFR225, App. B ¶142 2CFR220, App. A §J, ¶151	2CFR230, App. B ¶149	
transportation	2CFR230, App. B ¶150 2CFR220, App. A §J, ¶152		
travel		2CFR225, App. B ¶143 2CFR230, App. B ¶151 2CFR220, App. A §J, ¶153	
trustees	2CFR230, App. B ¶152 2CFR220, App. A §J, ¶154		

- c. To accumulate unallowable costs in funds other than grant funds, Colleges should identify organizations and general ledger codes that track typical unallowed costs that the College expects. This information is needed to prepare an indirect cost proposal when a College needs to negotiate a federally approved indirect cost rate.
- i. The following organizations are ones that generally accumulate unallowable activity costs that should be adjusted out of the base when calculating the College's indirect cost rate.
1. 16720000 – Community Relations
 2. 16730000 – Development (Fund Raising)
 3. 16XXXXXX- Legislative Lobbyist Costs

- ii. The following organizations and GLCs are ones that typically track unallowable costs that need to be adjusted out of the pool of costs to be recovered when preparing the College's indirect cost plan.
 - 1. 16341000 – Business Hospitality
 - 2. 16344000 – Graduation
 - 3. 64510 – Non required advertising (general marketing)
 - 4. 69501 – Bad Debt Expense
 - d. Costs that are paid to a College for costs that will not be paid until after a grant terminates but were accrued to the College as a direct result of grant activity may be charged to a grant prior to termination. Grant funds held to pay future liabilities should be kept in a fund restricted for that purpose until the accrued liability is paid.
 - e. A cost is **allocable** to an award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it meets one of the following criteria:
 - i. It is incurred specifically for the award;
 - ii. It benefits both the award and other work and can be distributed in reasonable proportion to the benefits received; or
 - iii. It is necessary to the overall operation of the organization, although a direct relationship to a particular cost objective cannot be shown.
 - f. A cost is considered **reasonable** if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- 4. Generally, if a cost can be identified specifically with a particular cost objective, such as a grant or cooperative agreement, project service or other activity of a college, it is a **direct cost**. If a cost has been incurred for common or joint objectives of an organization and cannot be readily identified with a particular cost objective, it is an **indirect cost**. Given these definitions, there are a few exceptions stemming from the principle that items of cost should be consistently treated.
 - a. A cost may not be assigned to a federal award as a direct cost if another cost incurred for the same purpose, in similar circumstances, has been allocated to the award as an indirect cost. Likewise, a cost may not be assigned to a federal award as an indirect cost if another cost incurred for the same purpose, in similar circumstances, has been allocated to the award as a direct cost.
 - b. If treated consistently for all cost objectives, a direct cost of a minor amount may be treated as an indirect cost for reasons of practicality.
- 5. Since it is impractical to direct cost all items, most Colleges will likely want to seek a federally approved indirect cost rate if they have sufficient grants allowing indirect costs that justifies the time and effort involved in the development of an indirect cost rate proposal. Appendix A of 2 CFR 220 establishes the rules for how indirect cost proposals should be prepared.
- 6. All colleges receiving federal funds must comply with cost accounting standards for educational institutions as they are incorporated into Appendix A of 2 CFR 220. The goal of these standards is to protect the government's financial interests from the impact of estimating and accounting inconsistencies, and the effects of other undesirable accounting practices. The cost accounting standard applicable to educational institutions are as follows:

- a. consistency in estimating, accounting and reporting costs by educational institutions;
 - b. consistency in allocating costs incurred for the same purpose by educational institutions;
 - c. accounting for unallowable costs; and
 - d. cost accounting period for educational institutions.
7. Revenues should equal expenditures on grants except for performance based contracts where the recognition of revenue may vary from the timing of expenses. Over expenditures of grant awards should be moved to funds that can provide funding to cover for their expense. As a result, the overall fund balance within the Current-Restricted Funds (Fund 2) should never be negative.

Section 20

Council of Business Affairs Position Summaries

Position Summary

Reporting of School Board Dual Enrollment Payments Pursuant to SB1514

Chapter 2013-45 Laws of Florida (Senate Bill 1514) amended Section 1007.271 (4)(n), Florida Statutes to read:

"School districts shall pay the standard tuition rate per credit hour from funds provided in the Florida Education Finance Program to the institution providing instruction when such instruction takes place on the postsecondary campus should share funding to cover instructional and support costs incurred by the postsecondary institution. When dual enrollment is provided on the high school site by postsecondary institution faculty, the school district shall reimburse the costs associated with the proportion of salary and benefits and other actual costs of the postsecondary institution to provide the instruction. When dual enrollment is provided on the high school site by school district faculty, the school district shall be responsible only for the postsecondary institution's actual costs associated with offering the program. A postsecondary institution may enter into an agreement with the school district to authorize teachers who teach dual enrollment courses at the high school site or the postsecondary institution. A school district may not deny a student access to dual enrollment unless the student is ineligible to participate in the program subject to provisions specifically outlined in this section."

The Accounting Committee, of the Council of Business Affairs, has been asked to determine the appropriate accounting treatment of the transaction so that all Florida Colleges are reporting consistently. Discussions of the subject proposed two alternative treatments. In order to determine the appropriate accounting treatment of the transaction it must first be determined what type of transaction ***the payment from the School Board to the College represents***. The two options considered include the following:

- Form of third-party payment of tuition.
- Form of local government revenue.

Third Party Payment of Tuition

The discussion of this transaction as a form of third party fee payment stems from paragraph 100 of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities*. "The operating statement for proprietary funds is the Statement of Revenues, Expenses, and Changes in Fund Net Assets. Revenues should be reported by major source⁴¹ and should identify revenues used as security for revenue bonds." Footnote 41 further states: "Revenues should be reported net of discounts and allowances with the discount or allowance amount parenthetically disclosed on the face of the statement or in a note to the financial statements. Alternatively, revenues may be reported gross with the related discounts and allowances reported directly beneath the revenue amount."

NACUBO Advisory Report 2000-05 was approved in July 2000 by the NACUBO Accounting Principles Council to define scholarships and allowances for purposes of accounting and reporting revenues net of discounts as required by paragraph 100 of GASB 34 as amended by GASB 35. The paper represents preferred industry practice, and in the absence of any guidance from the Financial Accounting Standards Board, the Governmental Accounting Standards Board, or the American Institute of Certified Public Accountants, this document should be followed by all higher education institutions.

Further, paragraph 102 of GASB 34 indicates that governments should establish a policy that defines operating revenues and expenses that are appropriate to the nature of the activity being reported, disclose it in the summary of significant accounting policies, and use it consistently from period to period.

Under this option the accounting for the funds received from the school district would be similar to other third party scholarships and would be included in the calculation of scholarship allowances as described in NACUBO Advisory Report 2000-05.

Accounting and Reporting Scholarship Discounts and Allowances to Tuition and Other Fee Revenues by Public Institutions of Higher Education
POSITION PAPER PREPARED BY NACUBO ACCOUNTING PRINCIPLES COUNCIL

Paragraph 18 of the Report states that "Governmental grants and/or other programs intended to help students defray their educational expenses should be handled in accordance with guidance issued by GASB for public institutions. The current GASB standard is that Pell Grants meet the definition of current restricted grant revenue. Thus, in public institutions the amount of a Pell Grant used to satisfy a student's fees and charges is a scholarship allowance; any excess aid disbursed to the student would be a student aid expense." Public institutions will report all tuition and fee revenues net of any scholarship discounts and allowances. A scholarship allowance is defined as the difference between the stated charge for goods and services provided by the institution and the amount that is paid by the student and/or third parties making payments on behalf of the student. When applying scholarship allowance guidance, it should be understood that the tax treatment of scholarships does not apply to the accounting treatment of scholarship discounts and allowances and is not the basis for determinations expressed in this Advisory Report.

Pass Through Government Revenue

The other option discussed is that the transaction is local government revenue separate from tuition and fees. The initial genesis of this option is ***the mixed nature of the amounts paid in total and the provisions of Section 1007.271(2), Florida Statutes*** which states, in part,

"Any student enrolled as a dual enrollment student is exempt from the payment of registration, tuition, and laboratory fees."

Section 1007.271(4), FS includes language that, in addition to establishing a rate for reimbursement for courses taken on the college campus, creates a methodology for recovering costs for courses offered on the high school campuses that is not tied to a per credit calculation.

GASB Statement Number 33(7) states the following:

"In a nonexchange transaction, a government (including the federal government, as a provider) either gives value (benefit) to another party without directly receiving equal value in exchange or receives value (benefit) from another party without directly giving equal value in exchange." Nonexchange transactions are grouped into four classes: Derived Tax Revenues, Imposed nonexchange revenues, Government-mandated nonexchange transactions and Voluntary nonexchange transactions. Providers of resources in government-mandated or voluntary nonexchange transactions often establish eligibility requirements that are required to be met before a transaction can occur. Eligibility requirements are conditions established by enabling legislation or the provider in the underlying contract or agreement.

Eligibility requirements are established by enabling legislation or the provider and may be one or more of the following:

- Required characteristics of recipients - Specified by the provider for the recipient and any secondary recipients when applicable.
- Time requirements - Period when the resources are required to be used or when use is first permitted.
- Reimbursements - Provider offers resources on a reimbursement basis and the recipient has incurred allowable costs under the program.
- Contingencies - Offer of resources by the provider is contingent upon a specified action by the recipient and the specified action has occurred (this is only applicable to voluntary nonexchange transactions).

Paragraph 15 of the statement further describes reimbursements as they relate to government-mandated or voluntary nonexchange transactions as an eligibility requirement under the standard and not a purpose restriction. Paragraphs 19-20 describe the nature of government-mandated or voluntary nonexchange transactions and their eligibility requirements. Providers of resources (in this case the State of Florida) in these types of transactions establish eligibility requirements by enabling legislation. In this case, the enabling legislation established two of the four requirements by defining the required characteristics of the recipients as state college institutions as secondary recipients and provided the resources on a reimbursement basis by defining the allowable costs reimbursable under the program.

Conclusion:

In considering both of these alternatives we consulted with the NACUBO Accounting Principles Council (APC), sharing both versions of the position summary and seeking their guidance. Their response included the observation by NACUBO's director of accounting policy and staff support to the APC that, "state provided dual enrollment programs are about accelerated access to a higher education and the credits earned by the student are higher education credits, and therefore not an educational activity that the college is performing for the high school." They further noted that Dual Enrollment (DE) is a state program. By statute, eligible students can attend a college that participates in the DE program. The participating public college is SUBSIDIZED by another level of government – the state (or perhaps the school district via the state). Therefore, the revenue is "non-exchange." And now the age old debate, is non-exchange operating or non-operating? GASB believes that non-exchange revenues are support subsidies and therefore non-operating. However, paragraph 102 of statement 34 states that the "governments should establish a policy that defines operating revenues and expenses that is appropriate to the nature of the activity being reported, disclose it in the summary of significant accounting policies, and use it consistently from period to period." This is the statement higher education relied on when Pell revenue was originally classified as operating. But, when the question was raised and the answer posted in the Comprehensive Implementation Guide, GASB ruled that non-exchange revenue is non-operating. The APC believes that GASB would say that this is a subsidy and therefore non-operating. (This non-exchange / subsidy / support issue was a predominant one raised at GASB's roundtables for BTAs several months ago.)

Based upon the above discussion and the guidance provided by the NACUBO Accounting Principles Council, it is the conclusion of the Accounting Committee that payments from district school boards pursuant to Senate Bill 1514 should be non-operating revenue recorded in General Ledger Code: **41620 - Grants & Contracts with Counties (Non-operating)**. The school district making these payments to the colleges from the Florida Education Finance Program (FEFP) funds are recording the revenue as non-operating state appropriations for financial reporting purposes and this recommendation for the accounting treatment of receipted funds from the School Boards is consistent with said reporting.