

## **ACKNOWLEDGEMENT**

Appreciation is extended to the members of the Fiscal Management Policy Committee for their valuable contribution in the development of the written school board policies for the School District. Many hours of work by the members of this committee are represented by the fiscal management policies that follow. Members of the Fiscal Management Policy Committee were as follows:

Andy Bolding  
Sandra McBride  
Roger Moore

## **DATE OF EFFECT**

This is to advise that the policy statements contained in this manual were officially adopted on date displayed on each respective statement. However, in order to promote consistency and fairness in their implementation, the policies displayed in this section will become effective throughout the School District on the date shown below. Further, the fiscal management policy statements contained in this section of the manual hereby supersede all other fiscal management policies previously adopted by the Colbert County Board of Education.

Signed: \_\_\_\_\_  
Mr. Roger L'Don Moore, Superintendent

Date: July 27, 1995

### **3 -- FISCAL MANAGEMENT**

#### **File**

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## **3.1 BUDGET PREPARATION AND APPROVALS**

### Responsibility

It shall be the responsibility of the Superintendent or designee to prepare a proposed operations budget for submission to the Board for review and approval.

### Form Requirements

The budget shall be prepared by the Superintendent in accordance with rules and regulations prescribed by statutes, State Board of Education regulations, and the Board policies.

### Budget Limitations

No budget shall be approved by the Board or the State Superintendent of Education where expenditures are in excess of anticipated revenues and fund reserves. Further, the Board's goal shall be to insure that the budget contains at least one (1) month's normal operating expenses in reserve from year to year. The superintendent or chief school financial officer will inform the board, before the board votes on a budget or budget amendment, if the approval of the budget or budget amendment will prevent the establishment or maintenance of a one-month's operating balance.

### Proposed Budget

The Superintendent and his/her staff are responsible for developing a proposed annual operating budget and presenting it to the Board for study and review. School principals and Central Office staff shall be given the opportunity to present these for consideration.

### Budget Hearings

The Board shall hold at least two (2) public hearings pertaining to the proposed annual budget in accordance with mandates of Legislative Act 97-624 prior to adopting the Final Form Budget.

### Final Form Budget

The Board, after reviewing the proposed budget submitted by the Superintendent, shall approve it by a majority vote of the whole board. Upon receiving a majority of the Board members approval, the proposed budget shall be put into final form for submission to the State Superintendent of Education for approval.

### Budget Deadlines and Schedules

A proposed budget must be submitted by the Superintendent to the Board on or before the date set for the regularly scheduled September Board meeting. However, in the event the State Legislative does not approve the state education budget in a timely manner, the proposed budget may be presented to the Board at a later date.

The Board's final form budget shall be transmitted to the State Superintendent of Education on or before October first each year for final approval. In the event the State Superintendent of Education

sets an earlier deadline for the final budget, the Board shall make every attempt to comply with such requirement. An Annual budget, as submitted to the State Department of Education, shall be made available to the general public at the Local School System's internet site.

### Periodic Review Responsibilities

The approved budget shall be reviewed by the Superintendent periodically, and he/she shall prepare such reports as are required by law and/or requested by the Board.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: February 4, 1999; REVISED: Dec 4, 2006  
LEGAL REF.: Ala. Code, §16-3-1, §16-13-140, §16-13-142, §16-13-143, §16-13-144, §16-13-145; Legislative Act, 97-624; School Fiscal Accountability Act (Act No. 2006-196)

## **3.2 FISCAL YEAR**

The fiscal year for the School District shall be October 1st through September 30th.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-1.

## **3.3 BUDGET PREPARATION PROCEDURES**

The Superintendent and his/her staff are responsible for developing a proposed annual operating budget and presenting it to the Board for study. Proposals shall include classifications and items specified on forms provided by the State Board of Education.

The Superintendent shall receive budget requests from his/her administrative staff and may incorporate these into the System-wide annual operating budget. Budget proposals shall not exceed expenditures plus balance on hand and estimated income.

The Board believes that this phase of the budget adoption cycle is vital to providing the most productive returns on tax dollars. It, thus, views individual school and School District budget preparation as a comprehensive planning process requiring involvement of all representative groups affected by budgetary appropriations.

While prepared budgets are reviewed throughout each fiscal year, the final preparation of the School District proposal must be submitted by the Superintendent to the Board on or before September 30th.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-140, §16-13-141.

## **3.4 BUDGET DEADLINES AND SCHEDULES**

The Superintendent shall direct that a tentative budget be prepared for presentation to the Board for review and discussion during the month of September each year. After final estimates of revenues

and expenditures are available and input from the Board has been received, the Superintendent shall direct that the tentative budget be put in final form and ready for presentation to the Board for adoption by September 30th each year.

The Board shall submit the adopted budget to the State Department of Education on or before October 1st in a format prescribed by statutes and by State Board of Education rules and regulations.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-140

### **3.5 BUDGET ADOPTION PROCEDURES**

#### Preliminary Adoption Procedures

Preliminary budget estimates shall be compiled and prepared according to the specification and items in the format prescribed by the State Board of Education. The estimates shall be based on estimated revenues anticipated to be available from local revenue sources and the estimated apportionment made through the state allocation program(s).

The Superintendent shall be responsible for submitting the preliminary budget to the Board for study.

#### Final Adoption Procedures

The School District annual budget shall become official when it:

1. Has been approved by the Board in accordance with requirements of Ala. Code, §16-13-140 and other pertinent statutory requirements. The Ala. Code states:

*"No county or city board of education, or Superintendent thereof, shall approve any budget for operation of the school for any fiscal year which shall show expenditures in excess of income estimated to be available by the various state and other officials... plus any balances on hand except under conditions set forth by the laws of the state governing the issue of warrants.*

2. Has been filed with and approved by the State Superintendent of Education.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §§16-13-140 to 145.

### **3.6 ENCUMBRANCES**

The Board shall not encumber funds in excess of anticipated revenues plus any balances on hand, except as provided by *Ala. Code*. Should this provision be violated, the State Board of Education shall reduce in the succeeding fiscal year the Minimum Program allotment by an amount equal to one fourth of the deficit. However, the penalty is waived if the Special Education Trust Fund is in

proration.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-140, §16-13-144.

### **3.7 MONTHLY FINANCIAL RECONCILIATION**

All bank accounts of the Colbert County Board of Education and the schools shall be reconciled to the financial records. The chief school financial officer shall be responsible for verifying that monthly bank statements are reconciled to the financial records on a timely basis that ensures accurate monthly financial statements.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; Revised: Dec 4, 2006  
LEGAL REF.: Ala. Code, §16-8-10; School Fiscal Accountability Act (Act No. 2006-196)

### **3.8 PERIODIC BUDGET AMENDMENTS**

The Board authorizes the Superintendent to review and analyze the School District budget for needed changes and amendments during the fiscal year. Such needed changes shall be recommended to the Board for review and consideration. Any recommended changes shall be made only after a determination is made that the changes will not create deficits or violate State Board of Education rules and regulations or state law.

The Superintendent or Chief School Financial Officer will inform the Board, before the Board votes on a budget amendment, if the approval of the budget amendment will prevent the establishment or maintenance of a one-month's operating balance.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; REVISED: Dec 4, 2006  
LEGAL REF.: Ala. Code, §16-13-40. §16-13-143c.; School Fiscal Accountability Act (Act No. 2006-196)

### **3.9 LINE ITEM TRANSFER AUTHORITY**

#### State Funds

The State Legislature and State Board of Education appropriate funds to the School District on a line item budget basis. Current State operating funds may, thus, be transferred from one line item to another upon approval of the Annual State Budget and during the fiscal year upon approval of the Board.

#### Federal Funds

Federal funds may be transferred from one-line item to another in accordance with Federal and State guidelines and the regulations of the State Department of Education.

#### Capital Outlay Funds

Capital outlay funds shall not be transferred from one item to another except when approved by the Board and the State Superintendent of Education.

Subject to the above prescriptions, the Board may transfer school operating funds from one account and/or line item to another in accordance with approved accounting procedures and within the legal parameters for expenditure of the monies when such line item transfers are deemed necessary and proper to meet specified needs of the School District. Ala. Code states:

*"A county or city superintendent of education with the approval of his/her board shall have authority during the fiscal year to make such changes within the budget as are deemed desirable; provided, that schools are operated for the state minimum term according to rules and regulations of the state board-of education; and provided that a deficit is not incurred by such change or changes. (§16-13-143 (c))*

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-140, §16-13-143.

### **3.10 FUND BALANCE POLICY IN ACCORDANCE WITH GASB STATEMENT NO. 54**

#### Purpose

The following policy is necessary in order to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions.

#### Governmental Fund Definitions

The following definitions will be used in reporting activity in governmental funds. The Board may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

1. **The General Fund** is used to account for and report all financial resources not accounted for and reported in another fund.
2. **Special Revenue Funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
3. **Debt Service Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, even if it is being accumulated for future years' payments. Debt Service Funds should be used to report resources if legally mandated.



4. **Capital Projects Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Fund balances will be reported in governmental funds under the following five categories using the definitions provided by GASB Statement No. 54:

1. Nonspendable fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained in-tact. Examples of nonspendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include: inventories, prepaid items, and long-term receivables.
2. Restricted fund balances consist of amounts that are subject to externally enforceable legal restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. Examples of restricted fund balances include: restricted grants.
3. Committed fund balances consist of amounts that are subject to a purpose constraint imposed by formal action of the Board before the end of the fiscal year and that require the same level of formal action to remove the constraint.
4. Assigned fund balances consist of amounts that are intended to be used by the school system for specific purposes. The Board authorizes the Superintendent or Chief School Finance Officer to make a determination of the assigned amounts of fund balance. Such assignments may not exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund. Assigned fund balances require the same level of authority to remove the constraint.
5. Unassigned fund balances include all spendable amounts not contained in the other classifications. This portion of the total fund balance in the general fund is available to finance operating expenditures.

When expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the Board to consider restricted amounts to have been reduced first. When an expenditure is incurred for the purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Board that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

The Board of Education along with the Superintendent and Chief School Finance Officer will periodically review all restricted, committed, and assigned fund balances. The Chief School Finance Officer will prepare and submit an annual report of all restricted, committed and assigned funds for the Board of Education.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: October 20, 2011  
LEGAL REF.: Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions.

### **3.11 CURRENT BUDGET DEBT LIMITATION**

#### Bonded Indebtedness

The Board shall not incur any bonded indebtedness that shall require annual payments on the principal and interest in excess of eighty (80%) percent of the anticipated revenues from the ad valorem taxes pledged to retire such bonds.

#### Current Indebtedness

Tax proceeds which are not pledged to retire bonded indebtedness may be used for current expenses. All funds borrowed for current expenses shall be repaid before the end of the fiscal year in which such funds are borrowed, except that such provision shall not apply during years of proration.

The Board shall not spend or obligate to spend more money in any fiscal year than the income received during that year plus the balance on hand at the beginning of said fiscal year.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-70, §16-13-144, §16-13-145, §16-13-146, §16-13-140 (c).

### **3.12 LOCAL TAX REVENUES**

The local tax structure for support of the School District is presently set at a four (4) mill county-wide tax and eight (8) mills of district taxes. Seventy (70) percent of one-cent County sales tax plus an additional one-half (1/2) cent sales tax collected county wide and distributed among the School Districts in the County based on the Other Current Expense ratio.

State law requires that School Districts must collect school taxes equivalent to ten (10) mills in order to participate fully in the Alabama Minimum Foundation Program.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §§16-13-180 to -183.

### **3.13 BOND SALES**

All bonds issued by the Board shall be in accordance with all applicable laws.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-3-28, §16-11-19; 79 C.J.S., "Schools and School Districts," Sections 359-360.

### **3.14 SHORT TERM NOTES**

The Board, in accordance with state law, shall have the authority during any fiscal year, upon recommendation of the Superintendent, to borrow money in anticipation of current revenues for that fiscal year and to pledge the current revenues for said fiscal year for the payment of such loan or loans if funds on hand are not sufficient to meet current expenses. Such loans shall be due and payable not later than the close of the current fiscal year or when the state makes its final appropriation, except that such provision shall not apply during years of proration. All such loans shall be recommended by the Superintendent and approved by the Board. Rates of interest on any loans shall not exceed the maximum allowed by law and shall be based on competitive quotations.

All notes or other evidence of indebtedness of the Board, unless specified otherwise by law, shall be signed by the Superintendent and be limited as prescribed by law.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §§16-13-145 to -146; Harman v. Alabama College, 235 Alabama 148, 177 So. 2d 747 (1937).

### **3.15 INVENTORY**

The Colbert county Board of Education directs that all fixed or capital assets shall be inventoried annually. Inventory records of fixed or capital assets shall be maintained in the school board's central office. A supplemental inventory of equipment items not classified as fixed or capital assets shall be maintained.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Dec 4, 2006  
LEGAL REF.: School Fiscal Accountability Act (Act No. 2006-196)

### **3.16 PROPERTY DISPOSAL PROCEDURES**

#### Real Property

The Board is authorized to sell real property (land and buildings) owned by the Board which is no longer used at school or work sites for an adequate consideration where such action is in the best interests of the School District. Such sales are to be in accordance with state law.

The sale of school property shall be by competitive bid or auction. Such sales shall be conducted through the Central Office, to include Board property located at local schools and shall be advertised in an appropriate manner. In the event all bids received are less than the estimated market value, the Board may reject all bids and re-advertise or sell by negotiated sale, provided the price received through negotiated sale is higher than the highest bid received.

#### Personal Property

Disposal of surplus personal property within the School District shall be by the following procedure:

1. All equipment and furniture that is obsolete, unsafe, inoperable, or no longer educationally functional at a school or, in the transportation department, maintenance

department, Central Office, or school food service department shall be listed by the principal or departmental supervisor and submitted in writing to the Superintendent requesting it be declared "surplus." The Superintendent, with board approval, has the authority and responsibility to declare such listed property surplus. (Surplus property may be used as trade-in on the purchase of other new equipment.)

2. If such equipment can be utilized in another school, it shall be marked, transferred, delivered and entered on that school's inventory unless the Superintendent authorizes an on-site sale. Notification of the transfer shall be made in writing to the Superintendent's office in order to keep school and Central Office inventories in balance.
3. Public sales will be held at such times as determined appropriate by the Superintendent. Notice of public sale will be advertised appropriately. Value of surplus property will be determined by competent persons.

Proceeds from the sale of real or personal property will be receipted to the Central Office general fund.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-8-40, §16-20-8, §16-20-9; Att'y Gen. opin. V, 91 at 49 (1949), v 142 at 18 through 21 (1971).

### **3.17 CENTRAL OFFICE DEPOSITORY OF FUNDS**

#### Checking Accounts

The Board requires that all funds of the Board, whether federal, state, or local, be deposited in banks designated as the depository of the Board and only to the account of the Board. Said banks shall be located in the County and shall be approved as a qualified public depository(ies) by the Security for Alabama Funds Enhancements (SAFE Program) administered by the Alabama State Treasurer.

#### Selection Authority

The Board shall select a state and federally approved banking/trust establishment with an office located in the County to serve as the Central Office depository(ies) of funds as the need arises. Such selection shall be based on a majority vote of the whole Board.

An appropriate resolution selecting the bank(s) shall be entered into the official minutes of the Board.

#### Required Signatures

All checks issued in the name of the School District shall be signed by the Chief School Financial Officer.

#### Interest Bearing Accounts

The Superintendent, upon approval of the Board, shall establish any needed interest bearing accounts (i.e. savings, CD's or Treasury Bills) with a creditable banking/trust establishment(s). When interest

rates, services, and creditability are comparable, preference shall be given to a qualified SAFE Program, affiliated banking/trust establishment(s) located in the County. The major selection criteria for such banking service shall be based on interest rates most advantageous to the School District and the creditability of the banking/trust establishment(s). The selection shall be made based on bids or not less than three (3) written quotes.

### Deposits

Funds received for school purposes by school board officials and employees shall be deposited on a daily basis in the proper bank accounts.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; REVISED: Dec 4, 2006  
LEGAL REF.: Ala. Code, §11-1-7; School Fiscal Accountability Act (Act No. 2006-196)

## **3.18 BONDED EMPLOYEES**

In accordance with Ala. Code, the Superintendent and the Chief School Financial Officer must give bond in an amount fixed by the State Superintendent of Education with a reputable surety company authorized to do business in Alabama. A certified copy of such bond shall be placed on file with the State Department of Education.

The Board delegates to the Superintendent the responsibility to secure surety bonds, in an amount agreed upon by the Superintendent and the Board, for all employees of the School District who may be charged with the custody and/or responsibility for handling school funds on a continuing basis. Currently the following positions are bonded for the current amounts:

1. School principals, school secretaries/bookkeepers -- \$5,000
2. Superintendent -- \$100,000
3. Chief School Financial Officer -- \$100,000
4. CNP Managers -- \$5,000
5. Supervisor of Transportation -- \$5,000
6. Transportation Secretary -- \$5,000
7. Vocational Director -- \$5,000
8. Title I Director -- \$5,000

The School District by law is authorized to expend public school funds to pay necessary premiums for said surety bonds, with CNP personnel bonds to be paid from CNP funds.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Sep 2, 1999; Dec 4, 2006  
LEGAL REF. Ala. Code, §16-11-7, §16-13-8, §16-13-9.; School Fiscal Accountability Act (Act No. 2006-196)

### **3.19 RECORDS RETENTION SCHEDULE**

The Board directs that all School District and local school records be maintain and dispose of in accordance with the current guidelines specified by The Alabama Local Government Records Commission. The guidelines are found in the Commission's Publication; *Records Disposition Authority; The Alabama Local Government Records Commission; Alabama Department of Archives and History; 624 Washington Street; Montgomery, AL 36130.*

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Dec 4, 2006  
LEGAL REF.: Record Disposition Authority; The Alabama Local Government Records Commission; Alabama Department of Archives and History; 624 Washington Street; Montgomery, AL 36130

### **3.20 ACCOUNTING REPORTS AND RECORDS**

The Superintendent shall have the responsibility for preparing any and all reports related to accounting of school funds that may be required by law or requested by the State Board of Education or by the Board.

The State Board of Education shall prescribe regulations for keeping accounts and records and for making reports by or under the supervision of school boards. These accounts and records shall at all times be available for inspection and audit by authorized officials and shall be preserved as the laws of Alabama may prescribe (see File 3.19).

A complete statement shall be published annually of the receipts by source and disbursements by function in a newspaper in the County.

Said accounts and fiscal records shall be available during normal business hours for inspection by the public. They shall be preserved for the period of time prescribed by the Records Retention policy filed DHI or for such a period as specified by the State Department of Education or by appropriate authorities.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-3, §16-31-38(d).

### **3.21 FINANCIAL REPORTS**

#### Annual Budget

The Board shall provide for the preparation and approval of an annual financial budget for the School District. Said budget shall be transmitted to the State Superintendent of Education annually on or before the deadline date(s) approved by the State Department of Education.

#### Annual Financial Report Published

Annually the Board shall publish in the month of October in a County newspaper a full and complete statement of receipts by source and disbursements by function of the School District for the twelve months' period ending September 30.

#### Outstanding Indebtedness - Report Published

Annually the Board shall publish in the month of October in a County newspaper a statement of outstanding indebtedness of the Board on September 30. Said statement must show a schedule for retiring said indebtedness, must separate funded indebtedness from unfunded indebtedness, and must show the resources available to pay unfunded indebtedness.

#### Monthly Financial Reports - School District

The Superintendent shall prepare or cause to be prepared a monthly financial report of revenues and expenditures for the School District and shall present said report to the Board at the Board's regular meeting date.

The Superintendent shall prepare or cause to be prepared all monthly financial reports required by the State Department of Education and by any appropriate Federal agencies.

The monthly financial reports and annual budget shall be made available to the public on the local internet site.

#### Monthly and Annual Financial Reports - Local School

Each local school principal shall prepare a monthly financial report to include all school accounts and submit an annual financial report to the Superintendent for inclusion in the School District's annual financial report.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; REVISED: Dec 4, 2006  
LEGAL REF.: Ala. Code, §16-4-7, §§16-8-37 to 39, §§16-9-27 to 28, §§16-13-31 to 32, §16-13-28(d), §26-13-31, 4§1-5-14, §41-5-31, 4§1-5-43; School Fiscal Accountability Act (Act No. 2006-196)

### **3.22 CENTRAL OFFICE AUDITS**

Fiscal audits shall be completed by the Alabama Department of Examiners of Public Accounts. Auditors shall conduct audits in accordance with the procedures set forth by the Department and shall, within that scope, furnish such schedules as the Board may require. No audit shall fail to provide a comprehensive report on all accounts assigned for audit by the Board.

Audit findings shall be presented to the Board in a Board Meeting. Audits other than annual audits shall be performed as the need is indicated.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; REVISED: Dec 4, 2006  
LEGAL REF.: Ala. Code, §16-4-7, §16-13-9, §41-5-14; School Fiscal Accountability Act (Act No. 2006-196)

### 3.23 EXPENDITURE OF FUNDS

Any and all funds of the School District, whether received from federal, state, local, or other sources, shall be disbursed only after being accounted for through proper accounting procedures and approved for expenditure by the Superintendent and by the Board.

Current procedure allows for the payment of routine and pre-authorized expenditures on a regular schedule with approval by the Board at its regularly scheduled meeting.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-13-32.

### 3.24 WORK PERIODS FOR PERSONNEL

The work periods for certified personnel shall conform to the following schedule:

#### Work Periods for Full-Time Personnel

1. ***Nine-Month Personnel's*** work period shall encompass 182 workdays and normally shall begin each year on the date set for Institute Day. The work period shall conclude at the end of 182 working days. All workdays shall be in accordance with the Annual School Calendar approved by the Board.
2. ***Ten-Month Personnel's*** work period shall encompass 202 workdays and normally shall begin ten (10) workdays prior to the date set for Institute Day. The work period normally shall conclude ten (10) workdays after the last contract day for nine- (9) month personnel. Based upon the needs of the School District, the Superintendent shall be authorized to establish alternate work periods for ten(10)-month personnel.
3. ***Eleven-Month Personnel's*** work period shall encompass 222 workdays and normally shall begin twenty (20) workdays prior to the date set for Institute Day. The work period normally shall conclude twenty (20) workdays after the last contract day for nine- (9) month personnel. Based upon the needs of the School District, the Superintendent shall be authorized to establish alternate work periods for eleven- (11) month personnel.
4. ***Twelve-Month Personnel's*** work period shall begin on July 1 each year and conclude on June 30 of the following year. All twelve-month personnel shall be considered as on call during the Thanksgiving, Christmas, and Spring holidays.

The work period for non-certified personnel shall be based on job descriptions and contractual agreements at the time of employment and/or reassignments made in accordance with law.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; REVISED: September 2, 1999  
LEGAL REF.: Ala. Code, §16-13-10.



### **3.25 SALARY DEDUCTIONS**

The School District shall make all salary deductions required by law. In no cases will the School District make other deductions unless approved in writing by the employee.

#### Federal and State Income Deductions

The School District shall deduct federal and state income tax from all employees in accordance with law. Each employee of the School District shall file with the Superintendent all necessary income tax withholding forms when initially employed and when adjustments are necessary.

#### FICA - Social Security Deductions

The School District shall deduct FICA tax from all employees in accordance with law.

#### Teacher Retirement Deductions

The School District shall deduct teacher retirement contributions from all employees participating in the State Teacher Retirement System. Said deduction shall be made in accordance with law.

#### Prohibited Deductions Notwithstanding

Notwithstanding any other policy provision, no salary deductions will be made for any organization which does not provide proper certification or reports of expenditures in accordance with the requirements of *Ala. Code*, §17-17-5(b)(2).

#### Insurance and Annuity Deductions

The School District shall make deductions for specified insurance and annuity plans as a service to employees. Said deductions shall be made in accordance with administrative rules and regulations filed GAL-R under this cover.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Jun 24, 2014  
LEGAL REF.: Ala. Code, §16-22-6; Legislative Act 83-207; Attorney General's Op., Aug. 15, 1975, Apr. 18, 1984.

### **3.26.R1 REQUESTS FOR SALARY DEDUCTIONS BY EMPLOYEES**

At the time of initial employment, all persons should report to the Custodian of School Fund's Office to complete appropriate forms authorizing required and desired salary deductions. During the terms of employment, employees desiring to revise or update salary deductions should report in person to the Custodian of School Fund's Office to discuss the matter and/or authorize needed changes.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jan. 2, 1987; REVISED: July 27, 1995

### **3.26.R2 REGULATIONS FOR HANDING PAYROLL DEDUCTIONS, INSURANCE AND ANNUITY PLANS**

Effective this adoption date, the regulation governing the handling of insurance and annuity plans for employees of the Board through deductions shall be according to the following procedures:

1. All insurance and annuity companies given the privilege to participate in payroll deductions will invoice for payment in twelve (12) equal monthly installments unless otherwise specified in writing by the Superintendent.
2. Each company will prepare one invoice for each plan that the company has on the payroll system. (Example: Franklin Life Insurance Company should prepare one invoice for health insurance, one invoice for tax sheltered annuities and one invoice for life insurance plans.) The invoice must be received at the office no later than the 20th of the month in order that payment can be made by the first.
3. The insurance year for payroll deductions for all plans not covered by the Board's Cafeteria Plan agreement shall be considered to be as September through August. The insurance year for all Cafeteria-Plan Qualified Coverage shall be considered December through November.
4. In order to be given the privilege of being placed on the payroll deduction system, all companies must agree in writing to the requirements of these procedures and must secure a minimum of twenty percent (20%) of eligible employees' contracts for each plan prior to that plan being approved for the payroll deduction system. The only exception to this provision for a minimum of twenty percent (20%) of the contracts is that all companies on the payroll system prior to Jan. 1, 1986, may remain provided that all administrative provisions of these regulations are accepted by the company. Upon approval, the payroll deduction plan will remain in effect so long as participants in the plan number at least 10. Should the number of participants fall below 10, the company must agree to continue the plan for those participants who wish to continue at no additional costs to those participants. Reinstatement of a payroll deduction plan requires the company to meet the initial criteria for participation.
5. New applications must be turned in by the insurance representative to the Chief School Financial Officer not later than the fifteenth (15th) of the month in order for the deduction to be taken from the check paid on the last day of the month. A personal check from the employee will provide coverage if this deadline is missed.

Applications for policies under the Cafeteria Plan may not be added until the beginning of the Cafeteria Plan year, unless the application is for a new employee.

6. Cancellations must be turned in to the Chief School Financial Officer no later than the fifteen (15th) of the month in order for the deduction to be canceled for that month. Deductions that are under the Cafeteria Plan may not be canceled until the re-servicing of the Cafeteria Plan unless necessitated by inadvertent change of status of an employee.

7. The number of deductions allowed for employees will be contingent upon computer spaces available.
8. To be considered for approval, the insurance company should submit their proposals (including a description of the product or products to be offered) to the Insurance Committee by March 31 for the following school year. Proposals received after the March 31 deadline will not be considered.
9. No insurance sales representatives are allowed in the schools during the re-servicing of the Cafeteria Plan (October 15 - November 30) except by re-servicing company.
10. All other insurance representatives for companies that have been approved by the Insurance Committee and whose representative(s) has met with the Superintendent may be in the schools under the following conditions:
  - a. If the School District has a local institute day, agents of the companies approved by the insurance committee will be contacted, to be available to all employees in one location during an "insurance fair".
  - b. If the School District does not have a local institute day, agents of the approved companies may be in the schools during the period of September 1 through October 14, at a time before and/or after school hours set by the school principal. In a room for such meetings assigned by the school principal. Under no circumstances are insurance representatives to approach employees in any other location.
  - c. Certified and non-certified personnel shall be notified by the principal of the location and times of availability of the company's representative. In all cases these times shall be outside the regular school hours.
  - d. All insurance policies sold during this enrollment period shall carry an effective date of Jan. 1. The payroll deduction for such policies shall begin with the December payroll to be applied to the Jan. 1 premium payment. These shall be turned in to the payroll office by October 31.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jan. 2, 1987; REVISED: Sep. 2, 1993

### **3.27 FRINGE BENEFITS FOR PERSONNEL**

#### **FULL-TIME PERSONNEL: CERTIFIED AND NON-CERTIFIED**

Currently the School District provides the following fringe benefits for full-time (20 or more hours per week and adult bus drivers) personnel:

#### Insurance

1. The Public Education Employee Health Insurance Program (PEEHIP) and Complete

Health insurance are offered to employees in accordance with rules and regulations of the plan provider.

2. Supplementary insurance is available at a fixed monthly rate per supplement. Dental, vision, cancer and indemnity policies are offered at no cost to employees if PEEHIP hospitalization insurance is not used. Those employees who are applying their state PEEHIP insurance allocation toward hospitalization insurance may purchase any or all of the supplemental insurance coverages by paying applicable costs.
3. Term life insurance is carried on each employee with the premium costs paid by the Board.

### Retirement

All full-time employees are eligible for and required to participate in the Teachers' Retirement System of Alabama. Employees contribute five (5) per cent of their salary or wages each month, with the state contributing an actuarially determined amount. Part-time employees are not eligible to participate in the Retirement program.

### Leave Days and Vacation

1. **Sick Leave** -- Each full-time employee will accrue sick leave at the rate of one day per month of contract (the 12-month employee will earn 12 sick leave days per year; the 9-month employee will earn 9 days, etc.). Accumulated sick leave days may be used for retirement purposes (see 4.26) and bereavement purposes (see 4.29). In addition, other sick leave days may be available for on-the-job injuries (see 4.24) and family and medical leave (see 4.32).
2. **Personal Leave** -- Each full-time certified and non-certified employee may accrue up to four (4) personal leave days per year that are noncumulative from year to year based on the provisions of the personal leave policies (see 4.66 and 4.78).
3. **Professional Leave** -- Certified and non-certified employees may request professional leave days for educationally related purposes. These requests must be approved by the principal/work site supervisor and the Superintendent. Any such days approved may be with or without pay, with or without pay for any needed substitute personnel, and/or with or without travel or lodging expenses based on funds available (see policy 4.34).
4. **Vacation Leave** -- Full-time, twelve-month employees may earn up to ten (10) days of paid vacation each year. Vacation days must be earned and taken in accordance with provisions of policy 4.35)

### PART-TIME PERSONNEL: CERTIFIED AND NON-CERTIFIED

Part-time (employed for less than 20 hours per week) personnel are eligible only for the following benefits:

### Insurance

Part-time employees will be eligible for insurance benefits in accordance with the following provisions:

***Certified Personnel*** -- Working at least 1/4 time will be eligible for the applicable insurance benefits provided by the state insurance plan (PEEHIP) in effect at the time of and during employment. Such personnel working less than 1/4 time will not be eligible for insurance benefits.

***Non-certified Personnel*** -- Working at least 5 hours weekly will be eligible for the applicable insurance benefits provided by the state insurance plan (PEEHIP) in effect at the time of and during employment. Such personnel working less than 5 hours per week will not be eligible for insurance benefits.

Part-time employees meeting the work hour requirement noted above may purchase one or more of the supplemental insurance policies depending on the number of hours worked or apply the credit(s) towards hospital insurance and pay the difference. A pre tax cafeteria-type plan is available for the purchase of hospital and supplemental insurance through American Fidelity Assurance Company. (All of the above costs are subject to change from year to year.)

#### Leave Days and Vacation

Part-time employees will not be eligible to earn leave days or vacation days. The term leave days includes any leave days available to full-time employees.

#### Fringe Benefits While on Approved Leave Without Pay

All fringe benefits end when an employee goes on approved leave without pay, except that;

1. employees currently participating in the Public Education Employee Health Insurance Program (PEEHIP) may apply for COBRA coverage through PEEHIP.
2. employees on an approved Family and Medical Leave will receive a PEEHIP insurance allocation while on such leave.

#### Leave Days

Employees on an approved leave without pay will not earn any leave days (sick, vacation, personal, etc.) while on such leave.

#### Placement on the Salary Schedule

Employees on an approved leave without pay will not receive a yearly experience credit for placement on the salary schedule unless they work at least one-half (1/2) of their respective contract days during that year.

### **3.28 TRAVEL EXPENSES FOR PERSONNEL**

#### Approvals

Personnel may be provided travel expenses that are required or requested by their immediate supervisor and the Superintendent. To encumber Central Office funds requires the written approval of the immediate supervisor and the Superintendent or designee. To encumber local school funds requires the approval of the immediate supervisor and the principal. All out-of-county travel requires the approval of the Superintendent. (Part 200) Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by board employees who are in travel status on official business of the board. The board's travel policy provides for reimbursement and payments for travel costs of employees paid from federal funds that is consistent with the travel costs for board employees paid from state or local funds.

#### Information Required

Claims for travel reimbursement must be made on forms approved by the Board. Such forms must include the following information: name of traveler, date, reason for trip, and other pertinent data as requested (receipts, etc.). The signatures of the employee and his/her immediate supervisor must be affixed to the travel request form prior to submission for approval by the principal and/or the Superintendent.

#### Mileage Rates

Mileage for all private vehicle travel shall be reimbursed at the state rate approved for School District employees for all approved travel.

#### REGULAR IN-STATE (OUT-OF-COUNTY) TRAVEL

#### Reimbursement for Travel Expenses

Personnel may be reimbursed for actual expenses incurred in attending conferences and in other travel of benefit to the school system. Reimbursement is allowed only for expenses of personnel. Maximum reimbursement shall be for actual expense not to exceed the following amounts:

1. Mileage: the maximum amount allowed by the U. S. Internal Revenue Service;
2. Hotel or motel: no more than \$300.00 per night
3. Meals: No more than \$55.00 per day.

#### ITINERANT TRAVEL

Employees required to travel on a continuing basis from school to school or work site to work site to conduct the activities associated with their jobs shall be paid mileage at the state rate (no expenses or subsistence) as specified below:

An employee assigned to teach classes at two or more different campuses (example - mornings at one

campus, afternoons at a second campus which requires automobile use) may claim one-way-only mileage for travel between campuses.

Employees may not claim mileage when they are assigned to work all day at different schools or work sites on alternate days (example - Mondays at one school, Tuesdays at a second school, or any like combinations). Reimbursement for itinerant travel shall be paid monthly on travel claim forms signed by the employee and the employee's principal/work site supervisor. Principal's, Central Office administrators, and supervisors may be reimbursed for job-related travel.

#### OUT-OF-STATE TRAVEL

Reimbursement for travel expenses outside the state shall not exceed the actual, documented expenses. Prior approval for all travel must be obtained from the Superintendent before any travel expenses can be incurred. All travel expense claims must be made on forms prescribed by the Superintendent for reclamation of travel outside the state or county. All expenses claimed for out-of-state travel must be supported by documented receipts.

The mode of transportation shall be designated by the Superintendent. Reimbursement for travel shall not exceed the cost of a coach fare airline ticket, unless an emergency is declared by the Superintendent. The cost of out-of-state travel and lodging should be shared with other employees when possible. Provided a person not employed by the School District shares a room with an employee, the School District employee shall be eligible for reimbursement at single room rate only. Personnel shall not be reimbursed for more than three meals per day at a maximum of \$55.00 per day. If it is necessary to rent an automobile it should be no more than a mid-size car. Transportation from the airport to the hotel should be by hotel shuttle or cab. Reimbursement for personal items and entertainment will not be made.

#### TRAVEL EXPENSE ADVANCES

Advance payment for conference registrations and hotel lodging may be made with the approval of the Superintendent. In no case shall cash advances or checks be issued to individual employees to cover travel expenses.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jan 2, 1987; REVISED: Jul 8, 1993; Jul 27, 1995; Sep 2, 1999; Oct 20, 2016  
LEGAL REF.: Ala. Code, §§16-8-8 to 10, §16-9-15, §16-13-3; Attorney General's Op., May 30, 1968, Jul. 28, 1980. Part 200 Uniform Guidance for Federal Programs

### **3.29 FAIR LABOR STANDARDS ACT**

The Board recognizes the requirements of the Fair Labor Standards Act of 1938 and its amendments. The Board expresses its intent to comply with the Act and authorizes the Superintendent to take the necessary steps to insure that the Board is in compliance with the Act.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Fair Labor Standards Act of 1938, as amended.

### 3.30 PURCHASING

#### General

All purchasing involving expenditures in excess of \$7,500 shall be made by contractual agreement via free and open competitive bidding in compliance with §41-16-50 of *Ala. Code*, unless such purchases are included in *Ala. Code*, §41-16-51 categorization of items exempt from the bid law. Except that, items with a cost in excess of \$7,500 may be purchased from the State Bid List without taking bids.

The Board shall stress purchasing procedures which are most conducive to securing the best possible quality of merchandise and/or services at lowest cost. Cooperative purchasing among all schools whenever possible is considered a practical means for achieving such high product efficiency at the lowest possible cost.

No purchases shall be made which obligate the income of a subsequent school year nor shall any purchases be made which encumber a School District fund or local school fund or account beyond the available resources of that fund or account. All purchases shall be approved by the Board, either as a part of the budget approval process, or approval through Board policy, or through special purchase approval.

#### Procurement (Part 200)

The board will follow state laws for the procurement of property and services. The primary state procurement laws for Alabama school bars are:

1. Alabama Competitive Bid Laws (Chapter 13B of Title 16, Ala. Code, 1975);
2. Joint Information Technology Purchasing Agreement (Chapter 13B of Title 16, Ala. Code, 1975); and,
3. Public Works Law (Title 39, Ala. Code, 1975).

To the extent allowed by state laws, the board will utilize state, local, regional, and national purchasing agreements where appropriate for the procurement or use of goods and services. All procurement transactions are subject to the board's *Conflict of Interest Policy* and the procurement of decisions of the board will:

1. Avoid acquisition of unnecessary or duplicate goods and services;
2. Use the most economical and efficient approach for acquisitions;
3. Award acquisition contracts only to responsible contractors, possessing the ability to perform successfully under the terms and conditions of the proposed procurement.
4. Consider contractor integrity, compliance with public policy, record of past performance, and financial and technical resources prior to awarding procurement contracts;
5. Maintain records sufficient to document the history of the procurement; and,



6. Conduct procurement transactions in a manner that provides full and open competition.

Procurement transactions for federal programs and child nutrition programs that are not subject to the state procurement laws, but exceed the aggregate amount of the federal micro-purchase threshold, will be obtained by utilizing price or rate quotes from two or more qualified sources. State procurement laws include requirements that comply with the other Uniform Administrative Requirements for procurement of property and services.

The board will request proposals for those professional service contracts (excluding architectural and engineering services) that are exempt under state procurement laws if the contracts exceed \$150,000 and will be paid from federal or child nutrition program funds. The board will utilize a team of three or more qualified individuals to conduct a technical evaluation of proposals received and for selecting recipients. As a part of the evaluation, the individuals on the evaluation team will sign an assurance that each of the individuals is in compliance with the board's conflict of interest policy.

#### Determination of Allowable Costs (Part 200)

Before instituting a financial transaction that will require the expenditure of federal funds the federal program director and the Chief School Financial Officer or designee will determine that the proposed transaction meets the requirements for allowable costs for the federal program. Actions to determine allowable costs will assure that:

1. The proposed expenditure is included in the federal program budget;
2. The proposed expenditure is reasonable and necessary for the federal program;
3. The proposed expenditure is consistent with procedures for financial transactions of the board including:
  - a. Purchase order approval procedures;
  - b. Contract review and approval procedures;
  - c. Applicable competitive purchasing procedures and;
  - d. Documentation supports allowability of transaction.

Before payments are made from federal funds, the federal program director and the Chief School Financial Officer or designee will determine that the federal program expenditure complies with generally accepted accounting principles and complies with state, local, and federal laws, rules, and regulations.

#### Cash Management for Federal Funds (Part 200)

The Board will minimize the time between the receipt of federal funds from the United States Treasury, the Alabama Department of Education, or other pass-through entity, and the disbursement of those federal funds. Federal funds will only be requested to meet immediate cash needs for

reimbursement not covered by prior receipts and anticipated disbursements that are generally fixed, such as monthly program salaries and benefits. Disbursements will be made within twenty business days after receipt of funds.

The Chief School Financial Officer will maintain financial records that account for the receipt, obligation, and expenditure of each federal program fund. Cash balances for each federal program fund and for aggregate of all federal program funds will be monitored daily by the Chief School Financial Officer or designee.

Board procedures to minimize the cash balances in federal program funds are expected to prevent the aggregate cash balances of federal program funds from earning \$500 or more for the fiscal year if maintained in interest-bearing accounts. The federal program funds, with the exception of Child Nutrition Program funds, will not be maintained in an interest-bearing bank account if the Chief School Financial Officer determines that banking requirements for minimum or average balances are so high that an interest-bearing account would not be feasible. Federal program funds will be maintained in insurance checking accounts that are subject to the state requirements for public deposits under the SAFE program.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Nov 14, 2016  
LEGAL REF: Ala. Code, §41-16-50, §41-16-51. Adaptation of policy adopted in 1974-complete revision of said policy, proposed for consideration. Part 200 Uniform Guidance for Federal Programs.

### **3.31 ADMINISTRATORS' PURCHASING LIMITS**

The Board hereby grants the School District administrative personnel listed below the stated purchasing limits under the conditions as shown:

1. Superintendent -- shall have the authority to approve purchases up to but not to exceed \$30,000.00 for budgeted equipment, supplies, or contracted services in situations deemed critical to the continued and efficient operation of the schools of the School District. In all cases, the Superintendent shall be required to apprise the Board at its next regular meeting of any such expenditures, purchases.
2. Supervisor of Transportation -- shall have the authority to purchase budgeted items costing up to \$3,500.00.
3. Chief School Financial Officer -- shall have the authority to approve purchase orders for budget items up to \$7,000.00.
4. Federal Programs Director -- shall have the authority to purchase budgeted items costing up to \$3,500.00.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Sep 2, 1999; Dec 4, 2006; Aug 1, 2008; Jan 17, 2017  
LEGAL REF.: School Fiscal Accountability Act (Act No. 2006-196; Act No. 2008-379); Ala. Code 1975, Section §16-13A-

### **3.32 BID PURCHASING**

### Bid Limits

The Board recognizes that expenditures of public school monies in excess of \$15,000 made by the Board for labor, services, work, or the purchase or lease of materials, equipment, supplies or any other personal property, with limited exception, shall be contracted by free and open competitive bidding with sealed bids and shall be awarded to the lowest responsible bidder meeting specifications. Except that, items with a cost in excess of \$15,000 may be purchased from the State Bid List without taking bids.

### Local Purchasing

It shall be the option of the Board to give preference to local firms when purchasing goods and services from bids. Provided the quality of service or product is not sacrificed and the prices are competitive and in accordance with the Bid Law, bid items may be purchased locally provided the local bid is not in excess of three percent (3%) of the bid of the lowest responsible bidder.

### Advertising Procedures

The Board shall authorize advertisement of all proposed purchases in excess of the current legal base by posting notice thereof on a bulletin board maintained in the Central Office and in any other manner and for such lengths of time as may be determined; provided, however, that sealed bids shall also be solicited by sending notice by mail to all persons, firms, or corporations who have filed a request in writing that they be listed for solicitations on bids for such particular items as are set forth in such request. If any person, firm, or corporation whose name is listed fails to respond to three (3) solicitations, such listing may be canceled. If the purchase or contract involves an amount less than the current legal base, the purchases or contracts may be made upon the basis of sealed bids or in the open market. No purchase or contract involving an amount in excess of the current legal base shall be divided into parts involving lesser amounts for the purpose of avoiding the requirements of this policy. The Board shall endorse competitive bidding to assure that the highest possible efficiency at lowest possible cost is achieved.

### Bid Openings

All bids shall be opened at an official bid opening. They will be referred to the Board for final action. The Board will be guided by recommendations of the Superintendent and/or other appropriate administrator(s).

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; REVISED: Feb 19, 2009  
LEGAL REF.: Ala. Code, §41-16-50; §41-16-51; Act No. 1136 Regular Session, 1975.

## **3.32.1 INCENTIVE PURCHASING**

The Board prohibits any Board member or employee from accepting gifts from any person, agency, or company doing, or desiring to do, business with the School District. All business-related gratuities are prohibited except nominal-value advertising items, which are widely distributed.

No Board member or employee shall use his/her position or office to obtain financial gain for himself/herself, his/her family or business firm with which he/she or a member of his/her immediate family is associated unless it is specifically authorized by law.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF: State Board of Education Resolution, October 27, 1981.

### **3.33 PURCHASE ORDERS**

#### Central Office Funds

A Central Office purchase order is required for all purchases to be made with funds controlled by the Central Office. The purchase orders must be completed by the applicable Central Office supervisors, directors, etc. and/or principal or work site supervisor and approved by the Superintendent or designee prior to the purchase of any materials, goods, or equipment.

#### Local School Funds

A local school purchase order is required for all purchases to be made with funds controlled by local schools. The purchase order must be completed and signed by the principal prior to the purchase of any materials, goods, or equipment.

#### Purchasing Liability

Failure to complete and/or secure proper purchase order approval(s) prior to any purchase will result in the individual(s) making the invalid purchase being personally responsible for payment of such purchase.

#### Purchasing Limits

1. Superintendent -- shall have the authority to approve purchase orders up to but not to exceed \$30,000 for budgeted equipment, supplies, or contracted services in situations deemed critical to the continued and efficient operation of the schools of the School District. In all cases, the Superintendent shall be required to apprise the Board at its next regular meeting of any such expenditures, purchases.
2. Supervisor of Transportation -- shall have the authority to approve purchase orders for budgeted items costing up to \$3,500.00.
3. Chief School Financial Officer -- shall have the authority to approve purchase orders for up to \$7,000.00.
4. Federal Programs Director -- shall have the authority to approve purchase orders for budgeted items costing up to \$3,500.00.
5. Local School Principal -- shall have the authority to approve all purchase orders issued on funds controlled by the local school. Purchase orders to be issued on funds controlled

by the Central Office must have the approval of the Superintendent, or other agent of the board as authorized above.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Sep 2, 1999; Dec 4, 2006; Jan 17, 2017  
LEGAL REF.: Ala. Code, 1§6-4-7, §16-13-9, §41-5-14; School Fiscal Accountability Act (Act No. 2006-196)

### **3.34 CONTRACTS WITH EXTERNAL INDIVIDUALS OR AGENCIES**

In order to secure specialized goods and/or services, the Board may enter into contracts with individuals not employed by the Board or with selected business firms, agencies, etc. All funds to be expended by the Board for such goods and services shall be based upon a signed contract with such individuals or agency officials. In such cases the contract shall specify as a minimum the following information:

1. Name of individual or agency
2. Address of individual or agency
3. Applicable Social Security Numbers
4. A description of work to be performed
5. A description of fees/honoraria to be charged
6. Work days and dates

The contract shall be in writing and shall be filed with the financial office in the Central Office for audit purposes. The contract shall be signed by the contractor and the Superintendent; if the contract is in excess of the amount specified in the current state bid law, Board approval shall be required prior to signing by the Superintendent.

SOURCE: Colbert County Board of Education, Tuscumbia, AL.  
ADOPTED: July 27, 1995

### **3.35 CONDUCTING BUSINESS WITH MINORITY-RACE PROFESSIONALS AND BUSINESSES**

The Board is committed to providing appropriate business opportunities to all qualified persons without regard to race. To expedite this commitment, the Board shall make strong effort to identify minority-race owner/managed business enterprises and minority-race professionals.

This process shall be administered in accordance with the Alabama Bid Law.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Nov. 5, 1992  
LEGAL REF.: Ala. Code, §16-11-9, §16-12-3, §16-12-5.

### **3.36 VENDOR RELATIONS**

The School District shall always promote vendor-School District relations through honest and fair business transactions. The Board and employees of the Board shall always seek to secure quality services and products in the most economical manner. Favoritism of certain vendors shall not be the policy of the Board.

No member of the Board or employee of the Board will accept gifts from any person, agency, or company doing, or desiring to do, business with the School District. All business-related gratuities are prohibited except nominal-value advertising items, which are widely distributed. (Also see polices, 4.5 and 3.2.1).

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995  
LEGAL REF.: Ala. Code, §16-11-18, §§36-25-5(a) to 7.

### **3.37 INVOICE PAYMENT PROCEDURES**

All invoices to be paid from Central Office accounts will be submitted to the Chief School Financial Officer for payment. A schedule of payment shall be established to insure that invoices are paid promptly. Invoices to be paid must be approved by the Superintendent or designee.

All invoices must be signed by appropriate persons noting the date such goods or services were received before they can be paid.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995  
LEGAL REF.: Ala. Code, §16-8-10.

### **3.38 CAPITAL OUTLAY PURCHASING**

All equipment purchases and capital outlay improvements must have the approval of the Superintendent. Items, which cost \$7,500 or more, and not previously approved in the budget, must be approved by the Board.

Purchases by local school personnel must have prior approval by the principal. Such purchases shall not exceed funds available for the current school year.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995  
LEGAL REF.: Ala. Code, §16-8-10.

### **3.39 CLASSROOM INSTRUCTIONAL SUPPORT**

All components of classroom instructional support as specified in the Foundation Program, with the exception of textbooks will be subject to the school level allocation and purchasing process currently

specified for classroom materials and supplies.

The procedures for ordering, and the regulations applying to, classroom instructional support shall be as follows:

1. **Budget Committee**--Each school shall have a budget committee as specified by state law. The budget committee shall propose a budget for classroom instructional support. The proposed budget shall be consistent with the latest plans for professional development and technology developed at the local school level by the principal and faculty and submitted by the local board of education to the State Superintendent of Education pursuant to Ala. Code, 16-13-231(b)(1)e. The proposed budget shall outline common purchases and shall specify the common items which may be purchased. The proposed budget shall also specify the amount to be allotted for each teacher. The committee secretary shall keep minutes of the budget committee meetings.
2. **Approval by Teachers**--The proposed budget shall be submitted to the teachers at an annual meeting. The proposed budget must be approved by a majority vote of the teachers voting, utilizing a secret balloting process. Teachers shall have at least two workdays to review the proposed budget before a vote is taken. A report on the budget which is approved by a majority vote of the teachers voting shall be transmitted to the local superintendent on uniform forms provided by the State Department of Education.
3. **Timelines**--Any or all of the funds for classroom instructional support shall be made available to each teacher before December 1; however, the teacher may order, in whole or in part, his or her allocation anytime during the applicable fiscal year. It is the intent of the legislature that teachers should have their full allocation of classroom instructional support as soon in the school year as possible in order to promote learning.
4. **Permissible Expenditures**--Monies allocated for classroom instructional support may be spent for classroom instructional support purposes only, to be used either by classroom teachers or students in each teacher's respective classes. It shall be permissible to expend these monies on instructional equipment and electrical equipment which is actually utilized with students in the teacher's classroom. All monies allocated and expended shall be consistent with the latest plans for professional development and technology developed at the local school level by the principal and the faculty and submitted by the local board of education to the State Superintendent of Education pursuant to Ala.Code 16-13-231(b)(1)e
5. **Transfer with Teacher Disallowed**--Classroom instructional support monies are to be expended on behalf of students at a specific school and are not transportable with the teacher if the teacher is transferred to another school.
6. **Unspent Funds**--Any funds appropriated for classroom instructional support but not expended according to State Law by the end of each fiscal year shall revert to the Education Trust Fund. Operating procedures adopted by the Colbert County Board of Education include an April 20th deadline for issuance of purchase orders to insure that materials ordered are delivered while school is in session and to assure that funds are used and do not revert to the Education Trust Fund.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Sep 2, 1999  
LEGAL REF: Ala. Code §16-13-231(b)(1) e.

### **3.40 INSURANCE - BUILDINGS, BUSES, AND OTHER VEHICLES**

All buildings in the name of the School District are to be insured by the State Insurance Fund. All school buses, cars, and service vehicles owned by the Board are to be covered by liability insurance with a commercial company, plus a liability insurance rider shall be in force to cover school personnel and approved adult drivers while transporting students in their private vehicles to school- sponsored activities and contests.

Driver education cars on loan to or leased to the Board by automobile dealers are to be insured for comprehensive damage with \$100.00 deductible and collision damage with \$250.00 deductible.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995  
LEGAL REF.: Ala. Code, §16-8-10.

### **3.41 USE OF BOARD VEHICLES**

Certain employees of the Board are assigned duties that require them to use a board owned vehicle. The following provisions shall apply to the vehicle use:

1. Employees may not use their Board-owned vehicle for personal purposes other than minor use such as a stop for lunch between business/work sites.
2. When said vehicles are not being used for Board business, they will be kept at the school bus garage or assigned school sites during and after business hours.
3. The Board reasonably believes its assigned vehicles are to be used only for school-related business travel, other than minor use as noted above.
4. Any exceptions to the provisions stated in items 1, 2, or 3 above must be approved by the Board in writing.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995 REVISED: Mar 12, 2002  
LEGAL REF.: Ala. Code, §16-8-10.

### **3.42 SCHOOL USE POLICY**

The Board authorizes the use of school facilities for educational, cultural, civic, and recreational purposes by groups that have historically provided meaningful educational programs and activities for the community as a whole. The Board shall seek to provide such groups use of school facilities when such use will not conflict with or handicap the school programs sponsored by the schools of the School District. The use of such identified facilities shall be in compliance with the following



guidelines and procedures:

**Limitations** - The Board prohibits the use of School District facilities for the following purposes:

1. Promulgating any theory or doctrine contrary to the laws of the United States or any political sub-division thereof.
2. Promoting any activity that violates the standards of good morals, manners, or customs subscribed to by the citizens of the community.
3. Holding public dances other than those sponsored by the schools or the public recreation organization.
4. Conducting raffles, lotteries, or games of chance.

**Restrictions** - The use of School District facilities by outside groups shall be based on the following conditions:

1. No organization shall be eligible to use school facilities unless the majority of its membership live in the County, except those activities sponsored by the schools.
2. The right of the school to operate concessions at any event held on or in school property shall be reserved to the school where such facility-use occurs.
3. A fee shall be established for cafeteria use by non-school groups.
4. A school employee shall be employed by non-school groups to operate school equipment (such as heating, lighting, etc.) and to open and close facilities.

**Eligibility** - Use of School District facilities shall be based on the following classifications:

1. Groups, such as PTA's, PTO's, athletic and band boosters, study groups, school-sponsored scouting activities, etc., shall be eligible to use school facilities at no costs unless custodial help is required or additional utility costs are incurred.
2. Commercial, entrepreneurial, for profit groups shall not be eligible to use School District facilities.

**Application Procedures** - The Superintendent shall, upon consultation with principals, establish administrative procedures to allow appropriate use of school facilities by the citizens of the community.

**Services Provided** - The School District shall be responsible for providing the following services for fees paid:

1. School District employees shall be responsible for unlocking and locking the facility; for operating lights, heating and ventilating equipment, and lunchroom equipment; and for supervising the facility while in use. The costs for such services are included in the fees

charged.

2. School District employees are not expected to assume any direct responsibility for crowd control or general control. When warranted, groups and organizations using school facilities are to assume responsibility for securing adequate police and crowd-control personnel.
3. Custodial and administrative charges will be assessed for facility use during evening or non-school hours and on Saturday, Sunday, or a holiday.

**Property Damages** - Groups and organizations using school facilities shall be financially responsible for any damages to school property during such use. Any group or organization that fails to respond to damage charges shall be denied all further use of school facilities.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995  
LEGAL REF.: Ala. Code, §16-8-10.

### **3.43 LOCAL SCHOOL FINANCES**

#### Responsibility

The principal shall be responsible for properly accounting for all financial transactions of the school, and safeguarding all local school assets. This includes the establishment of in-county bank depository accounts, savings accounts, receipt and disbursement of funds, financial records and reports, and all fixed assets of the school.

#### Accounting Program

It is the intent of the Board that local school business affairs be conducted in accordance with the Financial Planning, Budgeting and Reporting System for Alabama Public Schools, adopted by the Alabama State Department of Education.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995; REVISED: Sept 2, 1999  
LEGAL REF.: Ala. Code, §16-11-18; §§16-6B-1 through 16-6B-12. Legislative Act 95-313.

### **3.44 WORTHLESS CHECK COLLECTION POLICY**

#### Worthless Checks Instructions

The face value of a check returned for insufficient funds (NSF) may not be absorbed as a cost by state, federal or public local funds. An uncollected check is considered a bad debt. Bad debts are not an allowable expenditure for any state, federal or public local fund. Therefore, the Colbert County school system must ensure that this policy is established and implemented to properly address this issue. The policy established system-wide must be enforced in each local school. Therefore, this policy establishes the following procedures:

## **General Directives**

1. The local principal or other school administrator must exercise due diligence in the acceptance of checks and in the collection of NSF checks. A list of individuals who have submitted bad checks should be maintained in order to prevent the receipt of any further checks from those individuals. Uncollected NSF checks may not be simply written off. The local school or school system must take necessary actions to collect the check amount and must document those actions and procedures.
2. A NSF check fee should be charged to the check writer for all returned checks whether collected or not. The fee shall be \$29.00 (\$30.00 after January 1, 2003), per NSF check returned. The fees collected may be utilized to cover any expenses incurred in collecting checks and in covering the actual face value of any uncollected checks. The collected NSF check fees may be maintained in a nonpublic local school fund. If a check is determined not to be collectable, this nonpublic fund can then be utilized to transfer funds to the appropriate state, federal or public fund to cover the amount of the NSF check. The fees may also be maintained in the fund actually receiving the NSF checks as long as the school system documents that the fees collected are greater than the amount of NSF checks received.
3. Nonpublic funds only must be used to cover any insufficient checks in state, federal or public fund accounts. The nonpublic local funds must not be restricted or designated for any other purpose such as for a club or other fund raising purpose. If a school utilizes nonpublic local funds to cover NSF checks, the system must have documentation on file to reflect transfers to the appropriate funds that received NSF checks that were not recovered.
4. Nonpublic funds only must be used to cover any insufficient checks in state, federal or public fund accounts. The nonpublic local funds must not be restricted or designated for any other purpose such as for a club or other fund raising purpose. If a school utilizes nonpublic local funds to cover NSF checks, the system must have documentation on file to reflect transfers to the appropriate funds that received NSF checks that were not recovered.

## **Policy**

Each school or facility accepting checks in payment of any item or service shall render proper and complete notification to the parents and students that all appropriate action shall be taken in prosecuting bad-check writers. Each school shall place a notice in the school handbook given each school year regarding the bad-check policy and shall post notice of the policy in the school's or facilities' main office.

## **Procedure for accepting a Check**

1. Although a check is intended to be the same as cash, it should not be accepted without first being thoroughly examined. You should have an established procedure in your school for taking checks and it should be strictly followed by all school personnel who accept checks. It should include checking for the following items:

- a. *The Signature:* The signature on the check should be legible. Require that the check be signed in your presence and compare the signature with that on the driver's license or other identification.
- b. *The Address:* Require a permanent street address, not just a post office box, written or printed on the check and affirmed by the writer.
- c. Home Phone Number.
- d. *Identification:* Write on the check the type of identification and the I.D. numbers. The person who accepts the check should also initial it as evidence that it was signed in their presence.

Employees shall not accept unsigned, post-dated, counter or two-party checks.

2. When a check is written on an active bank checking account, request and require that your bank runs a NSF check through the account twice before the bank returns the check to your office for NSF. Upon receipt of a "NSF" or "account closed" check, log the check in a "Bad Check Log" (Form 1, Attached), note the date received, the amount of the check, and the name of the check writer. (NOTE: Make certain that the date on the check is less than one (1) year from the current date); the check was not post-dated; was initially deposited promptly (within no more than thirty (30) days; was not a donation check, and is stamped by the bank "insufficient funds" or "account closed" before proceeding with the following process). If the bad-check qualifies, the Principal or his/her designee should immediately prepare and send a "Notice to the Maker" produced on letterhead stationery (Form 2, attached). The said Notice shall be sent to the check maker (or in care of his/her parent if the maker is a minor), by certified or registered mail, return receipt requested. Always make out the Notice and address the mail to the name of the person who signed the check. The notice alerts the bad-check writer that he/she has ten (10) days to pay the amount of the check plus a service charge as prescribed by law in the amount of \$29.00 (\$30.00 after January 1, 2003). If the certified or registered letter is returned and for any reason was unclaimed or undelivered, immediately initiate the collection procedure: forward the unopened envelope to the *Chief School Financial Officer* along with the other items set out in D below. Names of bad-check writers shall be distributed to each employee of the school or facility accepting checks so that repeat offenses may be curtailed.
3. If the bad check amount *plus* the service charge is not paid within the ten (10) days of the confirmation of receipt of the Notice letter, a Worthless Check Information Form (Form 3, attached), shall be completed (for each bad check). Deliver the Worthless Check Information Form, along with the original check, the certified or registered mail receipt, the return receipt signature card and a copy of the "Notice to the Maker" to the Chief School Financial Officer for handling. At this time, the bookkeeper of the school or facility can reduce the cash balance of the nonpublic local school fund by paying the appropriate public fund to cover the amount of the NSF check. The Chief School Financial Officer shall forward all documents related to the NSF check to the District Attorney's office in Colbert County.

4. Once a NSF check has been turned over to the Chief School Financial Officer with all the required documentation as set forth under D. above, the school may not accept payment on the check without the Chief School Financial Officer's specific authorization. Once the Chief School Financial Officer has turned the bad check over to the District Attorney, it is no longer the school system's responsibility, and no payment may be received for that check by the school or facility.
5. Once the above procedures are completed, the matter of a NSF check is in the hands of the District Attorney and will be handled in accordance with their legal procedures.
6. In the event that a claim is lodged by the maker of the check that is returned to the school or facility as a NSF check, that it is the result of a bank error, and once written proof of that fact is received from the bank, which clearly substantiates a bank error, the school or facility may waive the service charge.
7. In the event a student who is a minor writes a bad check, attempt to collect on the check by contacting the parents or guardian before sending the "Notice to the Maker" to the minor in care of the parents or guardian.
8. The school or facility and the Chief School Financial Officer shall maintain copies of the NSF check and all documents generated regarding that check until the entire collection procedure has been exhausted and the check and the service charge have been paid, and the public fund has been paid.
9. In the event that a maker, after receiving a notice and after the NSF check has been turned over to the District Attorney, sends payment to the school or facility, the school or facility must return the payment to the sender and advise the sender that payment may only be made to the office of the District Attorney. Do not accept the payment.

*NOTE:* If the school or facility which has accepted a NSF check and has forwarded the check to the District Attorney for criminal proceedings, wants to withdraw the warrant and handle the matter itself, there will be a \$30.00 charge by the District Attorney to allow the warrant withdrawal. This practice should be avoided except in the most extreme situations.

*NOTE:* The District Attorney's office will not accept a check on which a school or facility has accepted a partial payment; a two-party check; a stop payment, or a post-dated check.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 9, 2002

### 3.44.F1 BAD CHECK LOG

\_\_\_\_\_  
School

Name & Address of Check Writer	Amount of Check	Date of Check	Date Received From Bank	Date 10 Day Notice Sent	*Amount Collected	**Date Sent to B.M.***	Journal Number to Credit Cash
1.							
2.							
3.							
4.							
5.							

\* Amount should include a \$29.00 Service Charge (Effective January 1, 2003, \$30.00)

\*\* Bad check should be sent to the Finance Department only if *not* collected.

\*\*\* B.M.= Chief School Financial Officer

**3.44.F2**

**(School Letterhead)**

TO: \_\_\_\_\_  
NAME  
\_\_\_\_\_  
ADDRESS  
\_\_\_\_\_  
CITY STATE ZIP

**NOTICE TO MAKER**

This statutory notice is provided pursuant to 13A-9-13.2 of the Alabama Code. You are hereby notified that a check or instrument numbered \_\_\_\_\_, apparently issued by you on \_\_\_\_\_ drawn upon \_\_\_\_\_ bank and payable to \_\_\_\_\_, has been dishonored. Pursuant to Alabama law, you have (10) days from receipt of this notice to tender payment of the full amount of such check or instrument plus the service charge of \$29.00, for a total amount due of \$\_\_\_\_\_. Unless this amount is paid in full within the specified time above, the holder of such check or instrument may assume that you delivered the instrument with intent to defraud and may turn over the dishonored instrument and all other available information relating to this incident to the proper authorities for criminal prosecution.

FROM  
COLBERT COUNTY BOARD OF EDUCATION

School: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone: (256) \_\_\_\_\_

By: \_\_\_\_\_

**3.44.F3**

**WORTHLESS CHECK INFORMATION**

*If You Do Not Know the Information Leave the Space Blank*

**CHECK WRITER'S INFORMATION**

NAME OF PERSON WHO ISSUED CHECK: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

EMPLOYER: \_\_\_\_\_

HOME PHONE NUMBER: \_\_\_\_\_ WORK PHONE NUMBER: \_\_\_\_\_

RACE: \_\_\_\_\_ SEX: \_\_\_\_\_ HEIGHT: \_\_\_\_\_ WEIGHT: \_\_\_\_\_ EYES: \_\_\_\_\_ HAIR: \_\_\_\_\_

DATE OF BIRTH: \_\_\_\_\_ SOCIAL SECURITY NUMBER: \_\_\_\_\_

DRIVER'S LICENSE NUMBER: \_\_\_\_\_ D.L. STATE: \_\_\_\_\_

**VICTIM INFORMATION**

NAME OF FIRM THAT ACCEPTED CHECK: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

ADDRESS WHERE THE CHECK WAS ACCEPTED: \_\_\_\_\_

**CASE INFORMATION**

WAS PARTIAL PAYMENT MADE TOWARD THE CHECK? \_\_\_\_\_

DID YOU AGREE TO HOLD THE CHECK BEFORE DEPOSIT? \_\_\_\_\_

WAS THIS A POSTDATED CHECK? \_\_\_\_\_ WAS THE CHECK DEPOSITED WITHIN 30 DAYS? \_\_\_\_\_

CHECK NUMBER: \_\_\_\_\_ AMOUNT OF CHECK: \$ \_\_\_\_\_ DATE CHECK WAS WRITTEN: \_\_\_\_\_

WHAT WAS THE CHECK USED TO PAY FOR? \_\_\_\_\_

WAS A CERTIFIED LETTER MAILED TO THE ADDRESS ON THE CHECK? \_\_\_\_\_

BANK CHECK IS DRAWN ON: \_\_\_\_\_

WAS THE CHECK RETURNED NSF, ACCOUNT CLOSED, OR OTHER? \_\_\_\_\_

NAME OF PERSON WHO MAILED THE CERTIFIED LETTER: \_\_\_\_\_

NAME OF THE PERSON WHO ACCEPTED THE CHECK: \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
PLEASE PRINT NAME



### **3.45 CHILD NUTRITION PROCUREMENTS**

The Superintendent may enter into a written agreement with the Child Nutrition Program at the State Department of Education in order to procure food and other food related products and services. The Board will comply with applicable state and federal laws and regulations governing participation in such child nutrition program.

Charged meals are not considered an allowable expense. Therefore, all uncollected charges will be the responsibility of the school where the charge was made. All charges must be paid to the Child Nutrition Program at the end of the school year using non-public funds. The Board has adopted the offer versus serve reimbursable meal option.

#### Worthless Checks

The Board will take action to collect the amount of a worthless check in accordance with such corresponding rules, regulations, and procedures as set forth in the Board's Finance Policies.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Feb 1, 2007; REVISED: Jul 30, 2015  
LEGAL REF.: The Alabama Administrative Code, §290-030-01, et seq.

### **3.46 CHILD NUTRITION PROGRAM UNCOLLECTED MEAL CHARGE AND BAD CHECK POLICY**

#### Uncollected Meal Charges and Bad Check

The Board of Education strongly discourages the charging of foods and beverages to meal accounts. The Child Nutrition Program is designed to benefit students. Therefore, charged meals are only allowable for students. Adults cannot charge meals. If a school permits charged meals for students, a procedure must be in place to collect for these meals. Special needs students and K-3 students will not be denied a meal. Efforts shall be made by the principal of the school of the child who owes the debt to collect the same by all available, legal means. Should the debt remain uncollected and uncollectible, the school principal shall use other non-public school funds to reimburse the CNP program the amount due on account of the charged and unpaid meals. This is to be completed at the end of the school year.

Likewise, bad checks received as payment for a meal may not be written off from receipts from daily sales. The Board will take action to collect the amount of the worthless check in accordance with such corresponding rules, regulations, and procedures as may be set forth in the Board's Finance Policies.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Feb. 1, 2007; Aug 11, 2016, January 3, 2020  
LEGAL: REF: Child Nutrition Program Memorandum, December 8, 2005

### **3.47 LOCAL SCHOOL MONTHLY FINANCIAL RECORD RECONCILIATION**

The bookkeeper/secretary at each local school shall reconcile monthly all financial records with bank

statements. Said reports shall be prepared on forms prescribed in the approved accounting plan. Such reports shall be signed by the person preparing the report and the local school principal. Reports shall be prepared and transmitted to the Central Office on or before the 2nd Tuesday of each month for review by the Chief School Financial Officer. Reports shall be accompanied by a copy of the monthly bank statement and bank reconciliation report.

The local school monthly financial reports shall be reviewed for completeness, accuracy, and financial solvency by the Chief School Financial Officer.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995  
LEGAL REF.: Ala. Code, §16-11-18; School Fiscal Accountability Act (Act No. 2006-196)

### **3.48 LOCAL SCHOOL AUDITS**

Annually, as required by the State Board of Education, local school funds and accounts, except those accounts designated for local schools with records maintained in the Central Office, shall be audited by an auditor approved by the Superintendent and Board.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-11-18.

### **3.49 LOCAL SCHOOL CHECKING ACCOUNTS**

#### Checking Accounts

Local school principals shall establish a checking account(s) with a banking establishment that is located in the County and that is a qualified public depository(ies) by the security of Alabama Funds Enhancement (SAFE Program) administered by the Alabama State Treasurer. All checks in the name of the school shall be drawn upon such account(s). All financial transactions of a local school shall be paid by check; no cash payments shall be made.

#### Required Signatures

All checks issued in the name of a local school, unless otherwise specified, shall be signed by the local school principal.

#### Interest Bearing Accounts

Local school principals shall establish any needed interest bearing accounts (i.e. savings, CD's, etc.) with a creditable banking/trust establishment(s). When interest rates, services, and creditability are comparable, preference shall be given to a qualified SAFE Program, affiliated banking/trust establishment(s) located in the County. The major selection criteria for such banking service shall be based on interest rates most advantageous to the school and the creditability of the banking/trust establishment(s). The selection shall be made based on bids or not less than three (3) written quotes.

#### Deposits

Funds received for school purposes by school officials and employees shall be deposited on a daily basis in the proper bank accounts.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jul 27, 1995; REVISED: Dec 4, 2006  
LEGAL REF.: School Fiscal Accountability Act (Act No. 2006-196)

### **3.50 LOCAL SCHOOL PAYROLL REPORTING**

Payroll reporting forms shall be provided by the Custodian of School Fund's Office. On such forms, the total days to be paid should be noted beside the employee's name, with a distribution of absences showing number of days to be charged to sick leave, personal leave, or leave without pay. Absences reported to the Custodian of School Fund's Office should be supported by written documentation kept on file in the school office.

Substitutes used for each day of employee absence should be listed below the name of employee for whom they worked. The substitutes' names shall be listed exactly as shown on the List of Approved Substitutes provided by the Custodian of Fund's.

(Documentation supporting substitute work shall be kept on file in the School Office.)

The total number of days paid to substitutes must be equal to or less than the number of days of absences reported on the regular employees' payroll.

Non-certified personnel are required to fill out a time sheet which shall be sent to the Custodian of School Fund's Office with the payroll each month, documenting those hours for which the Board is to make payment.

The payroll reporting period shall be defined on the Payroll Reporting Form. The payroll shall be turned in to the Custodian of School Fund's Office on dates prescribed on the payroll schedule.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-8-10, §16-13-10.

### **3.51 FINANCIAL ACCOUNTING FOR SCHOOL CLUBS AND ORGANIZATIONS**

The Board endorses and supports rules and regulations by the Alabama State Department of Education and by the Southern Association of Colleges and Schools pertaining to fund-raising activities by school-related clubs and/or organizations.

This regulation is stated as follows:

*"Permanent, accurate records must be kept of all fees collected by or through the school, and of all funds received and expended by the school or its agencies, such as athletic associations, club and class organizations, band-parent organizations, and others. An accounting shall be*

*completed for each year showing cash balances, accounts receivable and accounts payable. The summary used in the Uniform Accounting System for Local Schools in Alabama, Revised, shall be drawn at the end of each calendar month and a report of the same shall be sent to the local Superintendent. Purchases should be made by purchase orders and receipts should be issued for all monies received."*

#### In-School Clubs and Organizations

All in-school student clubs, organizations, etc. must follow the regulations as stated. In-school organizations maintaining financial accounting through the school may take advantage of the school's tax-exempt status by purchasing school supplies, materials, and equipment through the school.

All drafts for the expenditure of funds from the club and/or organization account shall be authorized by said club and/or organization and the club sponsor, and a check shall be signed by the principal. The principal shall maintain a separate subsidiary account for each club and/or organization.

#### School-Related Clubs and/or Organizations

The Board recognizes the value of certain clubs and/or organizations that support the school's purposes and desires to work with such groups as the PTA, PTO, Band Parents, athletic organizations, etc. for continued school improvement.

The organizations may maintain separate financial accounts and records if they so desire. However, if such club and/or organization does wish to maintain separate financial identity from the school, then any and all activities of the club and/or organization must be separate.

If the club and/or organization uses school personnel or resources to assist in its financial activity, then it is necessary that the club and/or organization be required to maintain financial records and accounts through the school or present an annual financial report to the school principal. The annual report shall as a minimum include, 1) the total funds collected, 2) the total funds spent, 3) the items or services purchased, and 4) balance on hand. All such clubs and/or organizations using the schools or the School District's name to collect or solicit funds must have prior approval of the Board.

Clubs and/or organizations maintaining separate financial entity from the school may not take advantage of the tax-exempt status of the school.

#### Donations by Clubs and/or Organizations to the School

In the event a club and/or organization wants to purchase goods or services from the school or to make a donation to the school, the organization's treasurer should make a check payable to the school for the donation or for the cost of the item(s) to be purchased. The principal should, in turn, give the treasurer of the organization a receipt for the amount of money received from the organization. The principal shall deposit and send all monies through the school's uniform local accounting system. A separate subsidiary account shall be maintained for each such club and/or organization.

#### Concession Sales at School Activities

Concession sales at school activities and concession sales operated by school or student groups shall

be deposited in the appropriate school account and shall be disbursed in accordance with Board policy, Standards of the Southern Association of Colleges and Schools, and State Department of Education regulations. All such funds shall be subject to audit by the Board. Income from such activities and sales by parent groups shall be handled in accordance with the guidelines outlined in the above section related to clubs and/or organizations.

#### Approval of Fundraising Activities

All fundraising activities held in schools must be approved by the principal and proper paper work completed before said fund raising activity can begin. A purchase order and the school's fund raising form must be completed and signed by the principal.

When the fundraising activity is completed and all money has been turned in to the office, the fund raising activity form must be completed.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: July 27, 1995  
LEGAL REF.: Ala. Code, §16-11-18; Attorney General's Opinions June 27, 1972, and Oct 22, 1980; State Department of Education Statement; Dr. Teague's Letter, Sep 16, 1977.