ACKNOWLEDGEMENT

ORIGINAL COMMITTEE FOR STUDY OF SCHOOL POLICIES

Mrs. Loyce D. Whitson, Chairman, Double Springs
Mr. Wayne L. Tidwell, Co-Chairman, Arley
Mrs. Letha Weaver, Recorder, Double Springs

Mr. J. H. Herron - Lynn
Mr. Jimmie C. Lott - Addison
Mr. Morris M. Nix - Pebble
Mrs. Betty C. Porter - Addison
Mr. Carlos L. Radford - Lynn
Mrs. Elizabeth S. Smith - Haleyville
Mr. Farris C. Southern - Addison

The 1985
Revision Committee

Appreciation is extended to the members of the Fiscal Management Policy Committee for their valuable contribution to the development of written school board policies for the School District. Many hours of work by the members of this committee are represented by the policies that follow. Members of the 1985 Fiscal Management Policy Committee were as follows:

Lucia Bailey
Jack Herron
Audrey Posey
William Self

The 1997
Revision Committee

Appreciation is extended to the members of the Fiscal Management Policy Committee for their valuable contribution to the development of written school board policies for the School District. Many hours of work by the members of this committee are represented by the policies that follow. Members of the 1997 Fiscal Management Policy Committee were as follows:

Linda Blanton
Belendya McDonald
William L. Self
Judy Garcia
James Moore
Cassandra Tingle

D - FISCAL MANAGEMENT

FILE	
DC	Budget Preparation and Approvals
DCB	Fiscal Year
DCD	Budget Adoption Procedures and Revenue Estimates
DCG	Encumbrances
DCH	Central Office Monthly Financial Reconciliation
DCHE	Fund Balance Policy in Accordance with GASB Statement No. 54
DCHF	Financial Reports Published
DCHG	Periodic Budget Amendments
DCI	Budget Transfer Authority
DE	Current Budget Debt Limitation
DFA	Local Tax Revenues
DFD	Bond Sales
DG	Central Office Depository of Funds, Checking Accounts, and Check Signatures
DH	Bonded Employees
DI-R1	Central Office Accounting Procedures
DID	Central Office Audits
DJC	Contract Periods for Certified Personnel (Also GBAA)
DJCA	Payroll Checks for Personnel (Also GALDC)
DJCAG	Salary Schedules for Personnel (Also GALD)
DJCB	Salary Deductions (Also GAL)
DJCB-R2	Regulations for Handling Payroll Deductions, Insurance, and Annuity Plans (Also GAL-R-2)
DJCF	Fair Labor Standards Act: “Comp Time” and Overtime Pay (Also GALA)
DJCG	Fringe Benefits for Personnel (Also GALAD)
DJE	Central Office Purchasing
DJEB	Purchases Requiring Board Approval
DJED	Bids
DJEE	Local Purchasing
DJEG	Purchase Orders
DJEI	Vendor Relations
DM	Classroom Instructional Supply Fund
DM-F1	Purchasing Card Agreement
DN	Local School Accounting and Reporting (Board Approval)
DNB	Local School Accounting and Reporting (General Policies)
DNC	Local School Accounting and Reporting (Cash Receipts)
DNCA	Checks Returned for Insufficient Funds (NSF)
DND	Local School Accounting and Reporting (Purchasing and Purchase Orders)
DNE	Local School Accounting and Reporting (Cash Disbursements)
DNG	Local School Accounting and Reporting (Account Classifications)
DO	Financial Accounting for School Clubs and Organizations
DOB	Local School Monthly Financial Records Reconciliation
DOBA	Local School Audits
DOC	Local School Depository of Funds, Checking Accounts, and Check Signatures
DOCD	Admissions and Concession Charges

DOCDA Local School Stores

BUDGET PREPARATION AND APPROVALS

Responsibility

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

Form Requirements

The budget shall be prepared by the Superintendent of Schools in accordance with rules and regulations prescribed by statutes, State Board of Education regulations, and 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 (See policy DCG).

Proposed Budget

The Superintendent of Schools and his/her staff are responsible for developing a proposed annual operating budget and presenting it to the Board for study and review. The proposed budget shall be presented to the Board as far in advance as possible, but no later than 10 calendar days prior to the date set by the SDE for submission of the final form budget. All hearing requirements as noted below must be held prior to submission of any proposed budget to the Board and State Superintendent of Education for approval. School principals and Central Office staff shall be given the opportunity to be present during these deliberations.

Required Budget Hearings

The Board shall hold at least two (2) open public hearings each year pertaining to its proposed annual budget prior to approving a final form budget. Such hearings shall be held in accordance with provisions of The Code of Alabama, 16-13-140.

Final Form Budget

The Board, after reviewing the proposed budget submitted by the Superintendent of Schools, 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 by the Superintendent of Schools and designees for submission to the State Superintendent of Education for final approval. In accordance with Legislative Act, 97-225, the Board's final form budget shall be transmitted to the State Superintendent of Education on or before the date set by the SDE for submission of the final form budget. 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.

Periodic Review Responsibilities

The approved budget shall be reviewed by the Superintendent of Schools periodically, and he/she shall prepare such reports as are required by law and/or requested by the Board. Any change in the approved budget shall be accomplished through an amendment formally approved by the Board and any applicable state and/or federal officials.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: The Code of Alabama, 16-3-1, 16-13-140, 16-13-142, 16-13-143, 16-13-144, 16-13- 145; Legislative Act, 97-225; S. Bill 97-515.

FISCAL YEAR

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

Source: Winston County Board of Education, Double Springs, AL
Adopted: Sep. 26, 1986
Legal Ref.: The Code of Alabama, 16-13-1.

BUDGET ADOPTION PROCEDURES AND REVENUE ESTIMATES

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.

These budget estimates shall be based on estimated revenues anticipated to be available in the next fiscal year by the County Commission's Office or by using the current year's actual local revenues to the School District, an estimate of the total revenue to be generated by the School District's local schools during the next fiscal year, and the estimated or actual apportionment made by the State Superintendent of Education for the next fiscal year from federal and state funds.

The Superintendent of Schools shall be responsible for submitting a proposed budget that is prepared based on such revenue estimates to the Board for study (See policy DC). The Board shall be responsible for conducting all public hearings specified in The Code of Alabama, 16-13-140 prior to final adoption.

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 The Code of Alabama, 16-13-140 and other pertinent statutory requirements. The 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: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: The Code of Alabama, 16-13-140 to 145; S. Bill 97-515.

ENCUMBRANCES

The Board shall not spend or borrow funds in excess of anticipated revenues plus any balances on hand, except as provided by The Code of Alabama. Should this provision be violated, the State Board of Education shall withhold budgetary appropriations to the School District in the succeeding fiscal year(s) in accordance with applicable laws.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: The Code of Alabama, 16-13-140, 16-13-144.

CENTRAL OFFICE MONTHLY FINANCIAL RECONCILIATION

All Central Office book balances as per the financial records shall be reconciled with corresponding bank statements each month by the Superintendent of Schools or designee. 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. A financial report showing the budgetary appropriations, expenditures, and balances shall be available to the Board monthly as required by the State Board of Education, along with a copy of corresponding bank statements.

Financial reports shall be signed by the person(s) preparing said reports and by the Superintendent of Schools.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998, Oct. 19, 2006
LEGAL REF: The Code of Alabama, 16-13A

FILE: DCHE

FUND BALANCE

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.

The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

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.

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.

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:

A. 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.

B. 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.

C. 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.

D. 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.

E. 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: Winston County Board of Education
ADOPTED: 11-29-11
REFERENCE: Governmental Accounting Standards Board

FILE: DCHF

FINANCIAL REPORTS PUBLISHED

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. The annual budget will be made available to the public on the local internet site, www.winstonk12.org.

Annual Financial Report Published

The Board shall publish annually in the month of October in a newspaper published in the County, a full and complete statement of receipts by source and disbursements by function of the school system for the twelve months' period ending Sept. 30.

Outstanding Indebtedness - Report Published

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

Monthly Financial Reports - School District

The Superintendent of Schools shall prepare or cause to be prepared monthly reports of revenues and expenditures and a monthly financial report for the School District, and shall present said reports to the Board for review at the Board's regular meeting date. The monthly financial reports shall be made available to the public on the local internet site, www.winstonk12.org after beginning reviewed by the State Department of Education.

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

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 of Schools for inclusion in the School District's annual financial report.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: Oct. 19, 2006
LEGAL REF.: The Code of Alabama, 16-4-7, 16-8-37 to 39, 16-9-27 to 28, 16-13-31 to 32, 16-13-38(d), 41-5-14, 41-5-43, 16-13A

PERIODIC BUDGET AMENDMENTS

The Board authorizes the Superintendent of Schools 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. 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. 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 policy or state law.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: Oct. 19, 2006
LEGAL REF.: The Code of Alabama, 16-13-40, 16-13-143c., 16-13A

BUDGET TRANSFER AUTHORITY

State Funds

The State Legislature and State Board of Education appropriate funds to the School District on a block grant basis with funds spent in accordance with specified guidelines. Current State operating funds may, thus, be transferred based on State Department of Education guidelines.

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.

State Appropriated Capital Outlay Funds

State appropriated 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 in accordance with State Department of Education guidelines and approved accounting procedures when such transfers are deemed necessary and proper to meet specified needs of the School District. The 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))

Local Funds Designated as Capital Outlay Funds

Local funds designated as capital outlay funds shall not be transferred from one item to another except when approved by the Board.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: The Code of Alabama, 16-13-143.

CURRENT BUDGET DEBT LIMITATION

Bonded Indebtedness

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

Current Indebtedness

Tax proceeds that 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: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: The Code of Alabama, 16-13-70, 16-13-144, 16-13-145, 16-13146, 16-13-140 (c).

FILE: DF

RESERVE FUNDS

The Winston County Board of Education recognized that the establishment and maintenance of adequate fund reserves is necessary to avoid disruption in the education programs in the schools. 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. A one-month's operating balance shall be determined by dividing the General Fund expenditures and fund transfers out by 12. In determining the General Fund expenditures and fund transfers out, the proposed budget or budget amendment, shall be used.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Oct. 19, 2006
LEGAL REF: Alabama Act 2006-196

LOCAL TAX REVENUES

The local tax structure for support of the School District is presently set at: (1) A four (4) mill county tax, a three (3) mill district tax, a five (5) mill special county tax, and a two (2) cent sales tax.

State law requires that school districts must collect school taxes equivalent to 10 mills in order to participate fully in the Alabama Minimum Foundation Program.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: The Code of Alabama, 16-13-180 to -183.

BOND SALES

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

Tax Anticipation Bonds

Tax anticipation bonds shall be issued in accordance with section 16-13-70 through 16-13-77, Code of Alabama.

Special County and District Tax Bonds

Bonds issued against any special county or district taxes shall be issued in accordance with sections 16-13-90 through 16-13-109, Code of Alabama.

Special License, Privilege or Excise Tax Bonds

Bonds issued against any special license, privilege or excise taxes shall be issued in accordance with sections 16-13-120 through 16-13-122, Code of Alabama.

All proposed bond issues for the School District shall be recommended by the Superintendent of Schools and approved by the Board and State Superintendent of Education prior to offer for sale.

SOURCE: Winston County Board of Education, Double Springs, L
ADOPTED: Sep. 26, 1986
LEGAL REF.: The Code of Alabama, 16-13-70 to –77, 16-13-90 to –109, 16-13-120 to 122.

CENTRAL OFFICE DEPOSITORY OF FUNDS, CHECKING ACCOUNTS, AND CHECK SIGNATURES

Depository of Funds

The Board requires that all funds of the Board, whether federal, state or local, be deposited promptly in a bank designated as the depository of School District funds. The Board shall designate said depository at four-year intervals, or when in the opinion of the Board, the situation warrants it.

The depository of School District funds shall be located in the County and shall be a member of the F.D.I.C., and be approved as a qualified public depository by the Security for Alabama Funds Enhancement (SAFE Program) administered by the Alabama State Treasurer.

Checking Accounts

The School District shall establish a checking account with banking establishments approved by the Board serving as the depository of various school funds upon which checks may be drawn for payment of debts incurred by the School District.

All financial transactions of the School District shall be paid for by check and no cash payments shall be made.

Check Signatures

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

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998, Oct. 19. 2006
LEGAL REF.: The Code of Alabama, 11-1-7, 16-13A

BONDED EMPLOYEES

In accordance with The Code of Alabama, the Superintendent of Schools and the Chief School Financial Officer must give bond in an amount fixed by the State Superintendent of Education in 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 and with the Probate Judge of the County.

The Board delegates to the Superintendent of School the responsibility to secure surety bonds, in an amount of agreed upon by the Superintendent of Schools and the Board, for all employees of the School District who may be charged with the custody and/or responsibility for handling public school funds. Currently local school principals, local school assistant principals, local school secretaries/bookkeepers, local school secretary/receptionists**,** local school lunchroom managers, and Central Office secretaries/ bookkeepers shall be bonded for not less than $100,000. The Superintendent of Schools shall be bonded for not less than $100,000 and the Chief School Financial Officer for not less than $100,000.

The School District, by law, is authorized to expend public school funds to pay necessary premiums for said surety bonds.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: Oct. 19, 2006, Dec. 19, 2006
LEGAL REF.: The Code of Alabama 16-8-33, 16-9-3, 16-13-8 to -9, 16-1338; 16-13A**,** Eligibility Guidance for School Meal Programs, SDE Publication; Alabama State Department of Education, Division of Federal Administrative Service Spring, 1985 Publication.

CENTRAL OFFICE ACCOUNTING PROCEDURES

The following principles shall govern Central Office accounting:

1. A complete record shall be kept of all receipts and expenditures.

2. All accounting and reporting procedures of the School District and in all individual schools shall be in accordance with the laws of the State, with policies prescribed by the State Board of Education and by the Board.

3. All report forms and record books needed in a total program of school accounting and not otherwise provided by the State Board of Education shall be provided by the School District.

4. All monies received in the name of the Board and used by the Board shall be deposited in banks within the framework of accounts approved by the Board.

5. All expenditures of the Board shall be made by check.

6. The Superintendent of Schools or designee shall authorize payment of all bills.

7. No payment shall be made by the Custodian of Funds, which exceeds allocation in the budget except as authorized by the Superintendent of Schools and Board.

8. All expenditures shall be systematically recorded in line with the various sections of the budget in order that a true and accurate relationship between classified expenditures and the budget may be determined at all times.

9. All invoices that are in order for payment shall be paid regularly, month by month, in order that the financial status of the School District can be accurately determined at all times, and invoices covering all expenditures of the Board other than those supported by personnel payrolls shall be systematically filed.

10. Canceled checks shall be systematically filed so as to satisfy requirements of the law.

11. A cumulative and systematic record shall be kept of all accounts between the Board and individual schools in order that schools shall be responsible for their financial obligations and shall operate within the budget and individual school allocations approved by the Superintendent of Schools and the Board.

12. Accumulative, systematic, and up-to-date records shall be kept of approved purchase orders to the end of that financial status of the School District can be reliably determined at all times.

13. A cumulative and up-to-date record shall be kept of all insurance records and policies on school buildings, equipment, and insurable properties.

14. A complete and systematic file shall be kept on all Board property, including deeds and plots of school sites.

15. On the Board's regular meeting date of each month, the Superintendent of Schools shall make a monthly financial report on the status of the budget. This report shall present the book balances as per the financial records and shall show both expenditures and the amount of encumbrances. It shall also show the relationships that exist between classified expenditures and allocations in the budget (See policy DCH for more information).

16. It shall be the duty of the Superintendent of Schools to keep the Board informed as to the status of the budget and to make recommendations concerning needed revisions as provided for under law, State Department of Education rules and regulations, and Board policies.

17. A cumulative and up-to-date inventory shall be systematically kept of equipment and supplies owned by the School District (See policy ECCL for more information).

18. A cumulative and systematic record shall be kept of the cost of operation and the repair of each school building whose titles are vested in the State or the Board.

19. Other records shall be kept as prescribed from time to time by the Superintendent of Schools and/or the administration and the Board.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998

CENTRAL OFFICE AUDITS

Central Office audits shall be conducted in accordance with requirements set out in the Alabama State Department of Education Audit Manual, Audit Standards for Alabama School Boards. This manual replaces Audit Guide for Local School Accounting, Bulletin 1990, No. 50.

By law local boards of education are required to be audited in accordance with state laws, federal laws and regulations, and the audit standards issued by the SDE.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: The Code of Alabama, 16-4-7, 16-13-9, 41-5-14; Alabama SDE publication, Audit Standards for Alabama School Boards.

FILE: DJC
GBAA

CONTRACT PERIODS FOR CERTIFIED PERSONNEL

All work shall be in accordance with the Annual School Calendar approved by the Board. The contract period for certified personnel shall conform to the following schedule:

1. Nine (9) month personnel's work period shall encompass 187 workdays and shall begin each year on the date set for Institute day. Beginning with the 2005-2006 school year, all new teacher contracts will be nine-month work periods.

2. Ten-Month Personnel's work period shall encompass 202 workdays and normally shall begin 10 workdays prior to the date set for Institute Day. The work period normally shall conclude 5 workdays after the last contract day for 9-month personnel. Based upon the needs of the School District, the Superintendent of Schools shall be authorized to establish alternate work periods for 10-month personnel.

3. Twelve-Month Personnel's work period shall begin on July 1 each year and conclude on June 30, with provisions for two-(2) weeks vacation.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998; July 6, 2000; July 21, 2005; July 10, 2006; Sept. 25, 2007; Dec. 20, 2007
LEGAL REF.: The Code of Alabama, 16-13-10.

FILE: DJCA
GALDC

PAYROLL CHECKS FOR PERSONNEL

Effective school year 2004-2005, payroll checks for personnel are due and available on the last calendar day of each month or earlier with Board approval. Should the last calendar day of the month fall on Saturday or Sunday, payroll checks for personnel are due and available on Friday prior to the last calendar day of the month.

The principal/work site is required to furnish the Payroll Department a payroll report containing the names of his/her staff. This payroll report must show the number of days worked by each certified employee and the number of days absent, as well as the cause of absences. The payroll report must show the number of days worked by each non-certified employee and the number of days absent, as well as the cause of absences. It must also show the names of any substitute teachers/workers used, the dates they served, and for whom they taught/worked.

All personnel shall be paid over a twelve- (12) month period. Personnel's salaries are earned in nine (9), ten (10), eleven (11) or twelve (12) months, but shall be distributed over twelve (12) months. The employee's initial check amount will be divided into two payments-one half paid in August and the other half paid in September. Provided an employee misses a work day(s) and does not have accrued leave days to cover such absence(s), a day's pay shall be deducted for each such absence.

All supplementary remuneration for unused state paid personal leave days shall be paid by a supplemental check to be issued with the July payroll.

The Board reserves the right to hold payroll checks of employees who fail to furnish required data such as teachers' certificates, transcripts, retirement forms, etc. Checks will be held only after the employees have been requested to complete their files and have failed to comply.

Final Pay-Off

Prior to Completing Contract - An employee who for any reason (retirement, disability, termination, etc.) leaves the School District prior to completing his/her annual contract period shall be "paid off" on the last working day of the month following the last active payroll period. The payoff shall include all remuneration owed said employee by the School District minus any funds owed to the School District.

After Completing Contract - An employee who leaves the School District after completing his/her annual contract period shall have his/her final "pay off" extended over the months of his/her contract, normally June, July, and August.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Jun. 24, 1986; REVISED: July 7, 1998; Nov. 6, 2003; May 15, 2006; Oct. 23, 2007; Sept. 30, 2008
LEGAL REF.: The Code of Alabama, 16-8-24, 16-13-147.

SALARY SCHEDULES FOR PERSONNEL

General

The Board, in compliance with state law, directs the Superintendent or designee to develop salary schedules for all regular and temporary categories of employees of the School District. Such salary schedules shall be based on training, qualifications, job-related experiences, and other fair and equitable criteria as may be determined by the Board. The salary schedules shall be presented to the Board for review and approval and shall be available at each school and work site.

When System-wide changes occur in the general salary schedules, the Superintendent or designee shall prepare or cause to be prepared new salary schedules for all personnel employed by the School District.

Initial Placement on Salary Schedule - Certified Personnel

The number of years of acceptable experience for initial placement on the salary schedules shall be determined and agreed upon prior to employment. Job applicants must provide verification of all past job-related experience from their former employers. The determination of such credit shall be based on the following criteria:

1. All teaching/administrative experience gained in all public elementary and secondary schools and/or state or regionally accredited public institutions of higher learning shall be approved as credit for placement on the salary schedule.
2. Teaching/administrative experience gained in private elementary and secondary schools will not be considered for credit for placement on the salary schedule.
3. Credit for military service will not be granted for placement on the salary schedule. (See policy GALBD).
4. In determining experience for placement on the salary schedule, credit shall be given for whole and parts of a year greater than one-half of the total annual contract days for the School District.

Initial Placement on Salary Schedule – Non-Certified Personnel

The number of years of acceptable experience for initial placement on the salary schedules shall be determined and agreed upon prior to employment. Job applicants must provide verification of all past job-related experience from their former employers. The determination of such credit shall be based on the following criteria:

1. Employees shall be placed on the salary schedule on October 1, 2007, at the number of years of service listed on the June 30, 2007, Alabama Retirement System Report with the exception of employees holding dual full-time positions. The years of service for salary schedule placement for the first hired position will be those listed on the June 30, 2007,

Alabama Retirement System Report and the years of service for placement on the salary schedule for the second hired position will be calculated from payroll records for that position.

2. Personnel employed after June 30, 2007, will be placed on the salary schedule based on their work experience gained in a public school system as evidenced by former employer records.
3. Experience gained in private schools, other non-public educational or governmental agencies will not be considered for credit for placement on the salary schedule.
4. Credit for military service will not be granted for placement on the salary schedule. (See policy GALBD).
5. In determining experience for placement on the salary schedule, credit shall be given for whole and parts of a year greater than one-half of the total annual contract days for the School District.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Jun. 24, 1986; REVISED: July 7, 1998; April 26, 2007
LEGAL REF.: Legislative Act, 90-325.

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 or pursuant to court order.

Federal and State Income Tax Deductions

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

FICA - Social Security Deductions

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

Teacher Retirement Deductions

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

Professional Dues and Political Deductions

The School District will withhold dues for membership to the national, state, and local education association as a service to employees. Said dues and state political deductions shall not be made without initial authorization, in writing, by each employee. Deductions shall be withheld in not less than 9 equal payments, with September and January enrollment and/or authorization periods.

Other Deductions

The School District shall at its discretion make other deductions in compliance with various laws. In compliance with Legislative Act 83-207, the Board approves the following payroll deduction policy:

1. Payroll deductions for a Cafeteria Plan will be added and must meet the following requirements:
    a. One company will be selected by an employee committee appointed by WCEA and approved by the Board to provide administrative services.
    b. The plan date is September 1 through August 31 with all insurance going into effect October 1. All insurance deducted under the cafeteria plan shall remain in effect for a minimum of twelve (12) months except for changes in family status as defined in Section 125.

2. Any other requests presented for payroll deductions must meet the following requirements:
   a. New authorizations of dues, voluntary contributions, or employee savings plans must be submitted to the payroll office and deductions shall begin with the succeeding pay period after receipt of the authorization.). Such deductions may be for but not limited to, savings plans, tax-sheltered annuities, the Public Employees' Individual Retirement Account Fund, membership dues, voluntary contributions and group insurance premiums. Deductions for membership dues and voluntary contributions shall be made based upon membership lists and forms provided by the employees' organization and will remain in effect for each succeeding year unless the employee revokes the deductions in writing on or before September 15 of that year. Deductions will be made from salaries earned in not less than 9 different periods. Voluntary contributions may be revoked by giving a 30-day notice in writing. Terminated employees, whether voluntarily or in voluntarily, will have the remaining amount of the annual membership dues deducted from the final paycheck.
   b. Existing authorizations for deductions can be changed only in January or September of a given year for all plans other than those offered by the largest membership organization in the state which may be made at any time. The cutoff date for payroll changes to the payroll department is the 5th of the month.
   c. Existing authorizations for deductions can be changed only in January or September of a given year.
   d. Companies approved for payroll deduction will be recommended to the Board for approval by an employee committee appointed by the WCEA. No company may be selected that enrolls or pre-enrolls less than 10% of the employees of the Board.
   e. An employee committee approved by WCEA will meet in April of each year to review payroll deductions.

The Board will further comply with Act 83-207 that states, "Upon termination, amounts owed under the authorization of an employee shall be deducted from employee's final pay due."

The Board shall not be liable for any error when acting in good faith under provisions of the Act 83-207.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Jun. 24, 1986; REVISED: July 28, 1998; Nov. 2, 2000; Aug. 19, 2002; Aug. 6, 2008
LEGAL REF.: The Code of Alabama, 16-22-6; Legislative Act 83-207; Act 2001-960.1

FILE: DJCB-R2
GAL-R-2

REGULATIONS FOR HANDLING 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 payroll deduction 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.
2. Each company will prepare one (1) invoice for each plan that the company has on the payroll system. (Example: Franklin Life Insurance Company should prepare one (1) invoice for life insurance and one (1) invoice for tax-sheltered annuities.) 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 shall be considered to be the same as the state fiscal year (October through September).
4. In order to be given the privilege of being placed on the payroll deduction plan, all companies must agree in writing to the requirements of these procedures and must secure a minimum of 10**%** of eligible employee's contracts for each plan prior to that plan's being approved for payroll deductions.
5. New applications must be turned in by the insurance representative to the Payroll Department no later than the 15th of the month in order for deductions to be taken from checks paid on the last day of the month. A personal check from the employee to the company will provide coverage if this deadline is missed.
6. Cancellations must be turned in to the Payroll Department no later than the 15th of the month in order for the deduction to be canceled for that month.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Jun. 24, 1986; REVISED: July 28, 1998, Oct. 12, 2000
LEGAL REF.: The Code of Alabama, 16-22-6; Legislative Act 83-207; Attorney General's Op., Aug. 15, 1975, Apr. 18, 1984.

FAIR LABOR STANDARDS ACT: "COMP" TIME AND OVERTIME PAY

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 of Schools to take the necessary steps to insure that the Board is in compliance with the Act.

Applicable Provisions

As authorized by the Board, the Superintendent of Schools shall determine the need for overtime work, discuss with supervisors and employees the amount and timing of overtime work, and compensate the employees for that overtime work. All employees eligible for overtime pay shall be compensated by:

1) Payment to the employee for working additional hours beyond the forty- (40) hour workweek at the rate of 150% of regular pay, or

2) Release time in the form of "comp time" at the rate of 1.5 hours for each hour worked beyond the forty- (40) hour workweek. Note: "comp time" earned in accordance with FLSA must be used within the pay period immediately following the pay period in which it was earned.

Eligibility

In accordance with Title 29, Part 541 of The Code of Federal Regulations, revised June 1983, certain employment categories/ positions are defined as being "exempt." Exempt positions are not entitled to overtime pay or compensatory release time. As outlined in The Code, exempt employees are those that meet one (1) or more of the following criteria:

1) Executive, administrative, and professional (certified) employees including teachers and academic administrative positions (e.g., "director," "supervisor").

2) Non-certified employees (a) whose primary duties consist of the management of the enterprise in which they are employed, (b) who customarily direct the work of two or more employees, (c) who have the authority to hire or fire or whose suggestions and recommendations as to the hiring, firing, or other change of status decision for other employees will be given particular weight, and (d) who customarily and regularly exercise discretionary powers.

Employees not meeting one (1) of the above criteria are defined as "nonexempt" and subject to the provisions of the FLSA and as such are eligible for additional compensation or "comp time" at the individual employee's discretion for work performed in excess of forty (40) hours per week.

Approval to Work Overtime

Only the Superintendent of Schools has the authority to approve overtime work. When possible, all work requiring overtime by employees must be approved in advance. All overtime pay must be initialed by the Superintendent of Schools on the monthly payroll form. Any such approval for overtime work shall be based on emergency situations only; in all cases, work requiring overtime wages shall be kept to a minimum.

Responsibility

All administrative personnel are expected to give due consideration to employee workloads and effective scheduling of the workday. The responsibility to see that guidelines are followed and that locally approved overtime requests are essential rests with principals, supervisors, and directors.

Guidelines are appended to this policy.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: July 7, 1998; REVISED: March 24, 2011
LEGAL REF.: The Code of Alabama, 16-22-6; Legislative Act 83-207; Attorney General's Op., Aug. 15, 1975, Apr. 18, 1984; Fair Labor Standards Act of 1938, as amended.

Fair Labor Standards Act Guidelines Effective- 3/1/11

The Fair Labor Standards Act (FLSA) is a federal law that governs an employee's work hours and reporting requirements. According to FLSA each position is classified as "Exempt" or "Non-Exempt". The following are necessary guidelines developed after attendance at a recent conference which addressed the Fair Labor Standards Act and the interpretation of that Act which will be applied during 2011 to workers in each category.

NON-EXEMPT: Community/Booster Paid Coaches, Gatekeepers, Concession Workers, Clean-Up Workers, Clock Workers, and All Other Community Workers:

1.) Any community/booster-paid worker, who is not a regular employee of the WCBOE, must be under a contract with the WCBOE which states the services being rendered and the hourly rate of pay for the services.
2.) No person can perform work for the WCBOE at an hourly wage that is less than minimum wage (currently $7.25/hr.)
3.) The contract which should be used may be found on the winstonk12 website.
4.) The contract must be in place and signed/approved by the Superintendent BEFORE any work may begin. In order for proper turn-around time for an approved contract to reach the school for work to begin, all contracts must be sent to the central office at least 48 hours before work is to begin.
5.) The pay-scale is approved at an hourly wage. Effective 3/1/11, no person may contract to do work for the Board of Education for a "lump-sum" or "one-time" payment.
6.) All community workers must keep a time-sheet which reflects actual hours worked. This timesheet should be turned in with payroll every month from the local school or work site and will be paid at the same time as regular payroll for the contracted hourly wage. Timesheets must be turned in to the central office monthly and must not be held until the end of a sports season.
7.) The timesheet which must be used may be found on the winstonk12 website.
8.) No community/booster paid workers may work more than 19 hrs. per week, including game times, practice hrs., and any other hrs. paid by the WCBOE combined.

EXEMPT: Certified Workers Contracting to Perform Work Outside Regular Daily Work:

**IE: Teacher working in 21st CCLC, taking up money at a gate, or contracting as a coach.

1.) Any certified worker doing work outside of regular daily duties, not as a *bona-fide (unpaid)* volunteer, must be under a contract with the WCBOE for the work outside regular duties.
2.) The contract which should be used may be found on the winstonk12 website.
3.) The certified worker must keep a timesheet for any contracted work performed outside regular, daily duties.
4.) The timesheet to be used for the contracted work is the support timesheet that is emailed to all workers by Sandra Lester every month.

5.) There is no limit to the number of hours a certified worker may perform since they are exempt from the FLSA overtime pay laws; however, no employee can perform contract work for the WCBOE at an hourly wage that is less than minimum wage (currently $7.25/hr.)
6.) No "lump-sum" or "one-time" payment contracts will be approved by the WCBOE.
7.) Exempt employees (for example, teachers and administrators) may be required to work over 40 hours, without overtime pay, if necessary to perform their job duties.

NON-EXEMPT: Non-Certified Workers Contracting to Perform Work Outside Regular Daily Work:

**IE: Aide working in 21st CCLC, taking up money at a gate, or contracting as a coach
Any non-certified worker doing work outside of regular daily duties, not as a bona-fide (unpaid) volunteer, must be under a contract with the WCBOE for the work outside regular duties. It should be noted that non-certified workers CANNOT volunteer for any service to the WCBOE unless their child is involved in the activity (This is not a WCBOE policy. This is a law outlined in the Fair Labor Standards Act.)

1.) The contract which should be used may be found on the winstonk12 website.
2.) No non-certified worker may work over 40 hours in a work-week(midnight Sunday through 11:59 pm Saturday), even with a separate contract and regardless of the work being done, without receiving overtime rate.
3.) Overtime Rate is calculated utilizing the following formula:

(All Wages Earned in the Week / No. of Hours Worked in the Week) *1.5 = Overtime Rate
IE: An aide works 37.5 hours during school day and then contracts to work 6 hours at basketball gates. This is a total of 43.5 hours of work for one week. The aide's regular daily rate is $94.57 and she is going to be paid $7.25 for each hour of ballgame work. Her total weekly earnings are $516.35 (94.57*5 days + 7.25*6 hours) and her overtime rate is $17.81/hr. for hours over forty (516.35/43.5=11.87; 11.87*1.5=17.81). For working ballgames at the 3.5 hrs.over 40, this aide would receive at least $62.34 (17.81*3.5)for 3.5 overtime hours, $18.13 (7.25*2.5) for the 2.5 hours up to 40. Therefore the organization requesting the overtime must send $80.47 (62.34+18.13)plus the required employer match for retirement, social security, medicare, and unemployment compensation. Presently the employer matches would be $16.32. The organization must send a total of $96.79 (80.47+16.32) for the contract work of gatekeeping for the week.

4.) Since this rate can change based on the work performed each week, the Central Office will create an invoice for contract work upon receiving the monthly timesheets. The invoices will be sent to the school by the 10th of the month. The school will then send payment by the 15th of the month so that the contract work can be paid on the monthly payroll check. The school should give the employee a copy of the invoice so the amount of pay to be on the check will be known by the employee.

5.) All overtime must be approved in advance by the Superintendent and must be paid by the organizations through the payroll process requesting the overtime at the rate required by law.

6.) All work done by non-certified workers must be recorded accurately on the timesheet sent out by Sandra Lester every month. Daily work (primary job) and contract work (secondary jobs) must all be on the same timesheet. Only time recorded on this approved timesheet will be paid at the end of the month on the employee's paycheck. No separate timesheets will be accepted.

TIMESHEET INSTRUCTIONS:

1.) Complete the entire timesheet in DARK INK. Record on a daily basis the exact time worked. DO NOT use whiteout. Cross through incorrect entries, correct, and initial.

2.) Primary Job – Full-time Job
Morning Sign In – Sign in for the day
Time In – Time you begin work
Out Lunch – Time you sign out for lunch when duty free. Do not enter if not duty free.
Afternoon Sign In – Sign in after lunch
In Lunch – Time you return to work after lunch.
Time Out – Time you stop work.

Secondary Job(s) – Contracted Jobs, Extra Curricular Bus Trips, Substituting, etc.
Time In – Time you begin work
Time Out – Time you stop work.
If more than 2 secondary jobs are performed, use a second timesheet and staple together indicating on the top sheet there is an attachment. The total hours for both sheets combined should be entered on the top sheet only.

3.) Leave – If you are absent, record the type of leave for the day.

4.) Total the hours for that day in hours and minutes. Using the chart below, convert minutes to quarter hours.

Minutes	**Weekly Quarter Hours**
0-7	0
8-22	.25
23-37	.50
38-52	.75
53-59	Next Hour

5.) Repeat for each week of the month.

6.) If the final week of the month is not a full week, calculate the time worked so far during the week. Write the total in the first week's block on the next month's timesheet indicating that this was from the previous month. Example – worked 8 hours on Monday February 28. On March timesheet, enter P-8 in the weekly block. Then, you will add the total from the previous sheet with the remainder of the week on the new month's timesheet to get the total hours for the week so that the 40 hour threshold can be monitored.

7.) Sign your timesheet and submit to your supervisor for approval.

General Supervisor Rules:

1. The Principal/Supervisor at the local school/work site is required to closely monitor work hours and leave of an FLSA, non-exempt employee.
2. All overtime for non-exempt employees must be pre-approved by the Superintendent.
3. Overtime cannot be held and taken during a later week. Overtime is to be looked at weekly and is not paid on a monthly average.
4. No one has the authority to require or suggest that an employee falsify a timesheet.
5. Timesheets are due to Central Office with monthly payroll.
6. Review each employee's timesheet. The timesheet is a legal document, and by signing it the employee and supervisor certify that it is a true and accurate record of actual times and hours worked.

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. The supplemental dental, vision, cancer and indemnity coverages are offered at no cost to employees who are not applying their state PEEHIP insurance allocation toward hospitalization insurance. 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.

Retirement

1. 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 (1) 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 GALBB). In addition, other sick leave days may be available for on-the-job injuries (see policy GALBA) and catastrophic illness (for those participating in one of the School District's sick leave banks, see policies GBRIB-R and GCRIB-R).
2. Family and Medical Leave -- Each full-time employee may be eligible for up to 12 weeks of family and medical leave in accordance with provisions of the policy (see policy GALBEA).
3. Other Medically Related Leave -- Each full-time employee may be eligible for other medically related leave in accordance with policy provisions (see policies GALBA, On the Job Injury Leave; GALBAG, Bereavement Leave; GALBE, Maternity Leave).
4. Personal Leave -- Each full-time employee may accrue up to five (5) personal leave days per year in accordance with applicable policies (see policies GBRI and GCRI). Personal leave days are noncumulative from year to year based on policy provisions.

5. Professional Leave -- 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 of Schools. 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 GALBG).
6 . 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 GALBJ.

PART-TIME PREMANENT PERSONNEL: CERTIFIED AND NON-CERTIFIED

Part-time (employed for less than 20 hour per week) permanent (employed on a continuing/regular basis by the Board) personnel are eligible only for the following benefits:

Insurance

Part-time permanent 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 permanent employees meeting the work hour requirement noted above may purchase one (1) 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) with a projected return date from the approved

leave may retain the PEEHIP coverage by paying the total cost of the plan. Payments for such coverages must be made through the Payroll Office. Employees without a projected return date from the approved leave may continue their current insurance coverages through PEEHIP based on COBRA provisions. Payments for such coverages must be made directly to PEEHIP.

(2) employees currently participating in the one (1) of the supplemental insurance policies (dental, vision, cancer, indemnity) with a projected return date from the approved leave may continue their current insurance coverage by paying the total cost of the plan on a quarterly basis. Payments for such coverages must be made through the Payroll Office. Employees without a projected return date from the approved leave may continue their current insurance coverages through PEEHIP based on COBRA provisions. Payments for such coverages must be made directly to PEEHIP.

(3) employees on an approved Family and Medical Leave will receive a PEEHIP insurance allocation provided such leave is taken during the time they are working to fulfill the terms of their contract. Example: a teacher on a nine- (9) month contract is eligible to receive the PEEHIP insurance allocation during the period of time they are fulfilling their 180 day of contract (generally, mid to late August through May) based on the School District's annual school calendar. However, such insurance allocation will not be available to such personnel during the period of time they are not working to fulfill their contract, i.e. summer months (normally, June, July, and part of August).

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.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: July 7, 1998; REVISED: Sept. 25, 2007
LEGAL REF.: The Code of Alabama, 16-1-30.

FILE: DJE

CENTRAL OFFICE PURCHASING

General

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.

All purchases shall be made through an approved purchase order/requisition plan (see policy DJEG for more information).

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.

Cooperative purchasing among all schools whenever possible is considered a practical means for achieving such high product efficiency at the lowest possible cost.

The Board shall stress purchasing procedures that are most conducive to securing the best possible quality of merchandise and/or services at lowest cost.

Materials, Equipment, Supplies, Etc.

All purchasing involving expenditures labor, services or work, materials, equipment, supplies or other personal property in excess of the current maximum amount set in State Bid Law (currently $15,000), and the lease of materials, equipment, supplies, or other personal property where the lessee is or becomes legally and contractually bound under the terms of the lease, to pay a total amount of $15,000 or more**,** shall be made by contractual agreement via free and open competitive bidding in compliance with 41-16-50 of The Code of Alabama, on sealed bids to the lowest responsible bidder unless such purchases are included in The Code of Alabama, 41-16-51 categorization of items exempt from the bid law. Except that, items with a cost in excess of the current maximum amount set in State Bid Law (currently $15,000) may be purchased from the State Bid List without taking bids (see policy DJED for more information).

Public Works Projects

All purchases associated with public works contracts (building, construction, renovation, maintenance**,** demolition, etc. of capital projects) in excess of the current amount set by the State Public Works Bid Law (currently $50,000) shall be made by contractual agreement via free and open competitive bidding in compliance with The Code of Alabama, Title 39, Chapters 1, 2, 3, and 5 after advertising for sealed bids.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: July 7, 1998; REVISED: Nov. 16, 1999; July 31, 2008
LEGAL REF: The Code of Alabama, 41-16-50, 41-16-51, Title 39, Chapters 1, 2, 3, and 5.; Legislative Act 97-225. Adaptation of policy adopted in 1974-complete revision, proposed for consideration, Act 2008-379

PURCHASES REQUIRING BOARD APPROVAL

The Board hereby grants the Superintendent of Schools the authority to approve purchases up to but not to exceed the current maximum amount set in State Bid Law (currently $7,500) for labor, services or work, materials, equipment, supplies, other personal property or contracted services in emergency situations. The Board also grants authority to local school principals to purchase items not in excess of $3,000.00 per unit cost. Such situations shall be critical to the continued and efficient operation of the schools of the School District. In all cases, the Superintendent of Schools shall be required to apprise the Board at its next regular meeting of any such emergency purchases.

The Board grants authority to the Superintendent of Schools, subject to applicable, laws, policies, and Board-approved budget limitations, to expend funds for budgeted operating expenditures that do not exceed 10% of the total amount budgeted in a major program for the fund source, without advance Board approval of specific expenditures. All expenditures shall be included in the monthly expenditure report to the Board.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998; Nov. 16, 1999; June 14, 2001, Oct. 19, 2006

BIDS

Bid Limits Materials, Supplies, Etc.

The Board recognizes that expenditures of public school monies in excess of the current maximum amount set in State Bid Law (currently $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,

1. bids are not required when purchasing certain goods and services as specified in The Code of Alabama, 41-16-51, and
2. in emergency situations affecting public health, safety or convenience, purchases may be made without advertising as specified in The Code of Alabama, 41-16-53, and
3. items with a cost in excess of the current maximum amount set in State Bid Law (currently $15,000) may be purchased from the State Bid List without bids.
4. Joint purchasing agreements as permitted by Alabama law constitute a competitive bid for the purposes of this policy. (i.e. Alabama Information Joint purchasing, U.S. Communities Government Purchasing Alliance)

Bid Limits Capital Purchases

Bid limits (currently $50,000) related to facility and other building projects (public works) shall be let in accordance with The Code of Alabama, Title 39, Chapters 1, 2, 3, and 5 (Legislative Act 97-225).

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 (3) percent for personal property. The Board defines "local firms" exclusively as those firms having home or branch offices/stores/outlets in Winston County or in counties contiguous to Winston County (see policy DJEE).

Advertising Procedures

Regular Bid Law. 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 limit shall be divided into parts involving lesser amounts for the purpose of avoiding the requirements of this policy.

Public Works Law. The Board shall authorize advertisement for sealed bids at least once each week for three (3) consecutive weeks in a newspaper of general circulation in the county or counties in which the improvement or some part thereof, is to be made. For all public works contracts involving an estimated amount in excess of $500,000 the Board shall also advertise for sealed bids at least once in three (3) newspapers of general circulation throughout the state. The advertisements shall briefly describe the: (1) improvement, (2) state that plans and specifications for the improvement are on file for examination, (3) state the procedure for obtaining plans and specifications, (4) state the time and place in which bids shall be received and opened, and (5) identify whether pre-qualification is required.

Bid Specifications

The Board or its designee(s) retains sole authority in determining written bid specifications.

Or Equivalent-- The term "or equivalent" may be used in bid specifications where deemed appropriate. When so specified as part of the written bid specification, the Board or its designee(s) shall be the sole determiner of what is equivalent

Sample Requirements-- The written bid specifications may include a requirement of providing a sample(s) of the product(s) under consideration for bid. In such cases, failure to provide such requested sample(s) may constitute grounds for bid rejection.

Bid Openings

All bids shall be opened at an official bid-opening meeting at the time and place specified in the bid specifications. They will be referred to the Board for final action. The Board will be guided by recommendation of the Superintendent of Schools.

Bid Awards

A record of all bid awards (to include the names of successful and unsuccessful bidders, bid amounts, and other pertinent information) shall be recorded in the minutes of the Board.

Bid Opening Records

All materials and records related to bid openings (i.e., a listing of all bids received, bid envelopes, associated materials, etc.) shall be kept of file for the required time period specified by The Code of Alabama, 41-16-54 (currently seven (7) years).

Bid Files

The following should be contained in a bid file:

1. A copy of the bid specifications.
2. The original bids of each vendor that submitted a bid.
3. A bid tabulation sheet which identifies the low bidder.
4. Copies of the bid bond (if applicable).
5. Copies of the performance bond (if applicable).
6. Copies of the payment bond (if applicable).
7. Documentation to support a conclusion that a bidder did not meet specifications.
8. Documentation to support a conclusion that a bidder was not responsive.
9. A copy of the advertisement that was posted on the bulletin board, or advertised in the newspaper.
10. Documentation of any decision made by the Board pertaining to the omission of a certain vendor.
11. The final decision as to which vendor was awarded the bid should be documented and the reasons for the award.

Emergency Purchase Declaration

A written declaration setting forth the condition(s) that necessitated emergency purchase under provisions Title 41-16-53 of The Alabama Code of Alabama shall be drafted, approved by the Board, and recorded in the minutes of the Board in each such case.

Bids Through the Central Office

All bids made in behalf of the School District or local schools shall be handled through the Central Office.

Bid Inspections

Once bids are opened, they will be kept on file for public viewing.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998; Nov. 16, 1999; June 14, 2006; July 31, 2008; May 25, 2010
LEGAL REF.: The Code of Alabama, 41-16-50; 41-16-51, Title 39, Chapters 1, 2, 3, and 5; Legislative Act 97-225; Act No. 1136 Regular Session, 1975, Act 2008-379

LOCAL PURCHASING

It shall be the policy of the Board to give preference to local firms when purchasing goods and services through bid or quotes provided the quality of the service or product is not sacrificed and the price is competitive. In accordance with Alabama's Bid Law, a bid may be awarded to a local firm or business provided the local bid is not in excess of three percent (3%) of other bid prices. The Board defines "local firms" exclusively as those firms having home or branch offices/stores/outlets in Winston County and in counties contiguous to Winston County.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998

PURCHASE ORDERS

CENTRAL OFFICE

Central Office Funds

A Central Office purchase order is required for all purchases of materials, goods, services, or equipment except for recurring expenditures such as telephone, utilities, bank service charges, and other expenditures not specifically requested by a board employee. The purchase orders must be completed by the applicable Central Office supervisors, directors, etc. and/or principal/work site supervisor. All Central Office purchase orders/requisitions encumbering funds controlled through the Central Office shall be approved (signed) by principal/work site supervisor and Superintendent of Schools or designee prior to the purchase of any materials, goods, services, or equipment.

Purchase Orders/Requisitions from Central Office Departments and Local Schools shall contain the following information:

a) Signature of principal/work site supervisor
b) Listing of item(s) to be purchased
c) Number of item(s) to be purchased
d) Price of item(s) to be purchased
e) Name of vendor and complete mailing address
f) Name of person completing request
g) Employee number -only for classroom instructional supply funds
h) Fund source

LOCAL SCHOOLS

Local School Funds

A local school purchase order/requisition is required for all purchases to be made with funds controlled by local schools. All local school purchase orders/requisitions encumbering funds controlled by the school shall be approved by principal/ or designee prior to the purchase of any materials, goods, services, or equipment.

Local school purchase orders/requisitions shall contain the following information:

a) Signature of principal or designee
b) Listing of item(s) to be purchased
c) Number of item(s) to be purchased
d) Price of item(s) to be purchased
e) Name of vendor and complete mailing address
f) Name of person completing request
g) Fund source

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 held personally responsible for payment of such purchase. Any exceptions to this liability must be based on standards of reason that would be acceptable for consideration. Only on rare occasions as deemed necessary by the superintendent and/or principal may an individual purchase supplies then be reimbursed for the purchase price exclusive of sales tax and other charges from school funds.

General

The following general guidelines are applicable to Central Office and local schools:

1. Blank purchase orders/requisitions shall not be approved.

2. "Open purchase orders" shall not be approved.

3. Purchase orders shall be prepared on all items or services with a separate purchase order for each vendor and/or purchase.

4. Purchases shall not be made from vendors who do not participate in the system's purchase order procedure.

5. Any single purchase or multiple purchases of a single item during the fiscal year which is equal to or exceeds the state bid law limit shall be bid and be approved by the board (see policy DJED for more information).

6. Purchases from reimbursable funds administered by state and/or federal agencies shall comply with the regulations of those agencies.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: July 7, 1998; REVISED: Nov. 6, 2003; Dec. 19, 2006

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 specifically prohibited.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986
LEGAL REF.: The Code of Alabama, 16-8-7, 16-8-9, 16-11-9, 16-12-3(a), 36-25-2(a), (b), (d), 36-25-5(a) to 7.

CLASSROOM INSTRUCTIONAL SUPPORT FUND

The following provisions shall govern the allocation of the Classroom Instructional Support Fund (CISF) within the School District:

1. The allocation of monies to replace the matriculation fees passed by the State Legislature provides specific funds for each teacher in grades K-12. These funds are allotted for all teachers employed. Special education teachers and career/technical education teachers are included with the same amount allotted as any other teacher. Principals, Assistant Principals, Guidance Personnel, and Librarians are also included. Federally funded teachers are included in the budgeting process with their classroom instructional support funds being allocated from their respective federal programs.

   For purposes of this policy, classroom instructional support means all components of classroom instructional support as provided in the Foundation Program, with the exception of textbook funds, including, but not limited to, (1) library enhancement, (2) classroom materials and supplies, (3) professional development, (4) technology, and (5) other classroom instructional support approved by the State Board of Education. Hereafter in these policies, these fund allocations shall be referred to as "CISF".

2. The CISF shall be spent for classroom instructional support purposes only, to be used either by classroom teachers or students in each teacher's respective classes. It is permissible to expend these funds on instructional equipment and electrical equipment which is actually utilized with students in the teacher's classroom.

3. Budget Committee. Each school shall have a budget committee comprised of five (5) members consisting of four (4) teachers and the school's principal, or the principal's designee. The teachers on the committee shall be elected annually by secret ballot by majority vote of the teachers at each school. The committee shall elect a chairperson and a secretary from among its membership. The secretary shall be responsible for keeping minutes of the meetings of the budget committee and actions taken to approve the budget during the secret balloting process. The committee may form advisory subcommittees. Media specialists shall be consulted in budgeting all library enhancement funds. The budget committee shall propose a budget for all aspects of the CISF.

   Budget Development. 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. The proposed budget shall outline common purchases, specify the common items which may be purchased, and specify the amount to be allocated for each teacher.

Approval by Teachers. The proposed budget from the budget committee shall be submitted to the teachers at an annual meeting at the beginning of the school year or at a spring meeting at the end of the scholastic year, or both. Teachers shall have at least two (2) workdays to review the proposed budget before a secret ballot vote is taken. Any proposed budget not approved by a majority vote of the teachers shall be returned to the budget committee for reformulation taking into consideration the teachers' recommendations. The budget committee shall submit another proposed budget for review and consideration by teachers. This procedure will continue until an approved budget is secured. The secret ballots must be kept on file in the local school as part of the audit trail. Any amendment to this budget must be conducted by the same process.

Budget Report. A report on the approved CISF budget shall be transmitted to the superintendent on uniform forms provided by the State Department of Education. The superintendent shall submit a notarized affidavit to the State Superintendent of Education certifying that all funds allocated for CISF have been properly spent and legal requirements have been observed and implemented.

Transfers Disallowed. CISF monies are allocated and budgeted for teacher units at a specific school. These monies are not transportable with the teacher if the teacher is transferred to another school within or outside of the district.

4. An adequate system of record keeping at the local school must be maintained on all expenditures from the "CISF." Such a system should provide for sub-accounts for joint faculty or department purchases, individual teacher purchases, library, and other sub-accounts as deemed necessary for adequate accounting of funds. It shall be the responsibility of each principal to keep an accurate record of expenditures.

Beginning with FY 2000, purchasing cards will be utilized for individual teacher purchases from the classroom materials and supplies allocations only according to the following procedures:

a. Each teacher must sign a Purchase Card Agreement (FILE: DM-F1) before being issued a card.
b. Each local school bookkeeper will maintain a log of purchases made by the teachers using the purchase cards.
c. Teachers must submit an original receipt to their school's bookkeeper within two (2) days of making the purchase using the purchase card.

d. A statement must be signed by the teacher confirming that the items listed on the receipt have been received and in good condition. The statement should accompany the receipts and purchasing card statement for audit purposes.
e. The local school bookkeeper will forward the purchase card statement and receipts to the principal for signature and approval.
f. Once approved by the principal it will then be forwarded to the central office for further processing.
g. The Central Office will make payment directly to the bank upon receipt of the statement.

All other CISF purchases (library enhancement, technology, and professional development) will be made on paper purchase orders assigned by the Central Office.

5. The effective beginning date for purchases by teachers under the CISF shall be October 1st each year provided that the State Legislature has appropriated such funds and the local school budget has been approved. The termination date for purchases made by teachers using purchase cards shall be May 1st of each year. The last date for purchases made by teachers on paper purchase orders should be institute day of each year which allows for items to be received and checked by teachers before the end of the fiscal year, back orders cleared, and adequate time to plan for the effective use of any remaining monies. The State Department of Education has issued directions that no funds may be carried over to the next fiscal year. Funds not expended during the fiscal year will be returned to the State. Total purchases should not exceed the amount allocated.

6. It shall be the responsibility of the principal to receive, check, and immediately approve for payment all completed orders by signing the receiving report section of the purchase order and returning it to the Accounting Department. The principal shall also provide for the delivery of the items purchased to the individuals or groups within the school. <u>Under no circumstances shall material be approved for payment until it has been received and checked</u>.

7. Principals should combine orders of individual teachers, departments, or other groups in the school and submit a consolidated purchase order for the supplies, materials, or equipment when possible. The Board may purchase classroom instructional support in bulk pursuant to the State Competitive Bid Law. <u>No funds from this program may be expended except by a Central Office purchase order</u>.

8. Items should not be purchased prior to the implementation of proper purchase order procedures with the exception of purchases made with the purchasing cards. The Accounting Department shall not pay for any merchandise that has been purchased without a properly approved purchase order. Proper purchase order procedures shall include the following:

   a. Complete a requisition/purchase order completely, including vendor name and address, employee, ship to address, principal's signature, quantity, description, unit price, amount (quantity X unit price), teacher's signature, and shipping and handling.
   b. Send requisition/purchase order to the Central Office.
   c. After the Central Office reviews the requisition/purchase order, the Superintendent of Schools will approve them.
   d. The Central Office will assign a purchase order number after approval and mail or return the vendor copy, receiving copy, and school copy to the school secretary requesting the purchase.

When services are performed for contracted services, the Superintendent of Schools will sign all contracts for Board paid expenditures. The company or individual performing the services is required to complete a Form W-9 for 1099 purposes, unless the company is incorporated. See policy EDAG for information on contracts with agencies and individuals.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Jun 24, 1986; REVISED: July 7, 1998; Nov. 16, 1999; May 10, 2005
LEGAL REF: Legislative Act 99-389, The Code of Alabama, 16-1-8.1

PURCHASING CARD AGREEMENT

The Winston County Board of Education Purchasing Card is issued for you to purchase goods as outlined. These cards are provided as a convenience to you in order to make the performance of your job more efficient and effective. However, it is important that the cards are used as intended and that the accounts are handled responsibly. The following procedures regarding use of these cards must be followed. Any misuse of the card or failure to comply with this process will result in immediate cancellation of the card.

A. General Guidelines:
   1. You must sign the Purchasing Card agreement prior to being issued the Purchasing Card. This agreement acknowledges your acceptance of all the processes and procedures in this agreement.
   2. Violation of this agreement will result in cancellation of the card.
   3. The cardholder agrees to use the card exclusively for classroom instructional support.
   4. The cardholder agrees to reimburse the Board for purchases that are determined to be unallowable expenditures or to obtain other funds for the expenditure.
   5. The cardholder agrees to obtain a legible receipt with an itemized listing for each purchase made with the card.
   6. The cardholder agrees to reimburse the Board for purchases made with the card that are not supported by a receipt with an itemized listing.
   7. The cardholder agrees to inform merchants that purchases with the card are exempt from Alabama sales tax.
   8. The cardholder agrees to reimburse the Board for sales tax charged to the card.
   9. The cardholder agrees to reimburse the Board for purchases made in excess of the card limit or to obtain other funds for excess expenditures.
   10. The cardholder understands that the use of the purchasing card for anyone's personal use is subject to criminal prosecution.
   11. The purchasing card will not be used for Internet orders, layaways, confirmations, guarantees, or other charges which would be prior to receipt of the materials purchased.
   12. The cardholder understands that the items purchased with the purchasing card must be received before payment is made.

B. Billing Process
   1. Local school bookkeepers will submit requisitions to encumber the total amount authorized based on budgets approved at the local school level prior to the expenditure of funds. A purchase order will be generated by the Central Office based on the requisition and kept open until the full amount of the purchase order is expended.

2. Bills will be mailed to the Board and a copy will be sent to the school in the respective employee's name.
3. Teachers will have two (2) days after the purchase to return receipts to school bookkeeper. Only original receipts are acceptable.
4. The teacher must sign a statement confirming that the items listed on the attached receipts have been received and are in good condition. This statement should accompany the receipts and purchasing card statement for audit purposes.
5. Local bookkeepers will verify all purchases to ensure compliance with Alabama Code 16-1-8.1 regarding classroom instruction support funds and will forward the purchase card statement and receipts to the principal for signature and approval. Once approved by the principal, it will then be forwarded to the Central Office for further processing.
6. Central Office will make payment directly to the bank upon receipt of statement.
7. If receipts are not received, then the charges will be automatically billed to the individual.
8. If any charges do not meet the criteria of instructional materials and supplies* then the amount will be billed to the individual. If you feel an item may be questionable, approval should be received from the principal prior to purchase. (There are isolated cases where we request written explanation for the instructional use of materials purchased. This is to clarify for auditors' review.) Final determination is made by the principal.
   *Instructional materials and supplies-according to 16-1-8.1 of The Code of Alabama.
9. If you are charged sales tax, you must immediately explain to the vendor that we are a tax-exempt organization. If the vendor refuses to sell any item without tax added, you must not make the purchase. If sales tax is charged, the individual will be billed for the amount of the sales tax.
10. In the event an employee leaves the school system, the purchase card must be turned in and the account closed.
11. The last day to make purchases using the purchasing card will be May 1st of each year. The cards must be turned in to the Central Office no later than May 15th of each year. Any funds remaining after this date may be expended using the purchase order process.
12. A sign-in/sign-out sheet must be maintained when cards are issued and when cards are returned.

I acknowledge receipt of card, and I agree to the above procedures.

_____	_____	_____	_____
Employee	Employee #	Social Security #	Date

_____	_____
Principal	Date

LOCAL SCHOOL ACCOUNTING AND REPORTING (BOARD APPROVAL)

All local school accounting and reporting systems must be approved by the Board prior to their use. The Board desires to keep the different types of accounting and reporting systems used by local schools to an absolute minimum in order to facilitate consistency. All accounting and reporting systems utilized in the schools must be approved by the State Department of Education.

Currently, the Board has approved for use in the schools of the School District, the Uniform Accounting System for Local Schools in Alabama Revised.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986

LOCAL SCHOOL ACCOUNTING AND REPORTING (GENERAL POLICIES)

Local school principals shall be responsible for ensuring that the following financial guidelines are complied with in their respective schools:

1. The principal shall be responsible for the proper handling of all business affairs in the school. This includes the establishment of bank depository accounts, savings accounts, receipt and disbursement of funds, financial records and reports. The principal, as trustee, is responsible for replacement of student activity money improperly spent.

2. The school bookkeeper shall be responsible to the principal, and shall receive and account for all school funds in accordance with procedures prescribed by these policies.

3. Only authorized local school employees shall receive and disburse school funds and incur indebtedness on behalf of or in the name of the school.

4. All money collected from students on school premises and all money collected at school-sponsored activities, on or off the premises, shall be accounted for through the school accounting system.

5. All local school funds shall be deposited in one central bank account, with the exception of cafeteria funds that shall be in a separate school cafeteria account. All funds shall be deposited in a banking institution insured by the Federal Depositors Insurance Corporation and located in the County.

6. All money received by the school shall be deposited as promptly as possible, daily if feasible.

7. All checks received by the school should be endorsed for deposit immediately upon receipt.

8. The use of a petty cash account should be avoided if possible. If petty cash funds are established, they may be used only to initiate the daily operation of school stores and lunchrooms. Purchases may not be paid for from such funds.

9. School financial records shall not be destroyed without the authority of the Superintendent of Schools for the periods of time specified in Policy EIB. All personnel records, earnings records, student records, and the general ledger are considered permanent records and should be retained in the department permanently.

10. Funds shall not be transferred from one account to another by borrowing or otherwise, except as authorized in writing by the principal, faculty sponsor, and student representative if applicable. (See File DNB)

11. All school instructional fees, charges, contributions, and deposits shall be collected only as authorized by the principal and not contrary to the established policies of the Board.

12. Any funds excess to the school's immediate needs should be invested in a savings or interest-bearing check account that is insured by the FDIC.

13. A teacher/individual receipt should be given for all money collected in a school with the following exceptions:

    a. money collected through the sale of tickets to be used as admission to a public performance,
    b. money collected as an admission fee to a public performance,
    c. money collected for lunches,
    d. money collected through the sale of merchandise in a school store.

14. A master receipt shall be prepared for all money received in the school office.

15. All funds should be turned in to the school office as soon as possible after receipt.

16. All funds collected in a school shall be expended for the expressed purpose for which they were collected. All funds generated from continuing or recurring events, school store or athletic events should be used to support that activity and other purposes that will benefit the student body.

17. A local school purchase order approved by the principal shall be issued for all purchases requested by school employee or sponsor.

18. Supporting documents shall be on file for all expenditures. Supporting documents shall consist of a canceled check, approved local school purchase order and itemized invoice signed by an authorized representative of the school to verify receipt of the goods or services.

19. All checks shall be personally signed by the principal or in his/her absence, a designee.

20. Local school funds shall not be expended for personal long-distance telephone calls, personal loans, or for any other purpose other than a direct benefit of the school or student body.

21. Funds collected from students for lost textbooks shall be accounted for by the schools and the balance forwarded to the Central Office at the end of the school year.

22. Funds collected from students for Driver Education fees shall be forwarded to the Central Office at the end of each semester/trimester.

23. Travel expenses reimbursed from local school funds shall be in accordance with State and Board policies. This applies to all local school personnel. An approved travel requisition for reimbursement must be on file to document expenditures. Only reimbursement for travel related to school business that has prior approval of the principal will be allowed.

24. Supplemental salaries or bonuses to school employees or substitutes shall not be paid directly from local school funds. Such payments shall be made through the normal payroll procedures at the Central Office, and the school will reimburse the Central Office for the salary and applicable employment taxes. A contract stating the purpose and terms of payment must be provided with the payment and signed by the superintendent and employee.

24.1 Local school principals may contract on a short-term basis with individuals to perform temporary job tasks (example, students to clean football stadium, work in lunchroom, etc. and adults to mow grass or perform custodial-type functions, etc) and pay such individuals a contracted price directly from local school funds. Such individuals shall be considered as contracted personnel and shall not be considered as employees of the Board. Said individuals shall not be eligible for any benefits provided to regular full-time employees.

24.2 Local school principals shall be required to follow regular employment practices (recommendation of Superintendent of Schools, a majority vote of the Board, and action recorded in the Board's minutes) when securing the services of individuals to be paid from local school funds on a regular (more than 3 consecutive months) basis. In such cases, the salary or wages of such employed individuals shall be reimbursed to the Central Office by the local school principal from school funds and such individuals will be paid through normal payroll procedures from the Central Office.

25. The State Bid Law shall be complied with when purchasing goods and services. The Superintendent of Schools or designee must be contacted regarding procedure to be followed when letting bids. All bids in the name of the School District and local schools must be let through the Central Office.

26. Equipment with a per unit cost of $5000.00 or more shall be considered as a fixed asset, shall be assigned an inventory number, and added to the Equipment Inventory List. The inventory number assigned by the local school shall be permanently placed on all such items for identification purposes. Local school personnel must complete a Fixed Asset Inventory Card on all equipment purchases costing $5000.00 or more and send the card to the Central Office. All other equipment purchases costing less than $5000.00 must be

added to the school's Supplemental Equipment Inventory Sheet. Equipment is defined as: Equipment items costing less than $5000.00 per unit will be classified as "materials and supplies", and will not be considered as fixed assets. Examples are small tables, electric pencil sharpeners, and file cabinets. However, a supplemental inventory of these items will have to be maintained for fire insurance and other purposes. You should also include on this supplemental inventory maps, globes, stop watches, microscopes, expensive instructional tapes or materials, and other items of value. School principals shall be required to maintain all inventory forms, with the original sent to the Central Office at the end of each scholastic year (by May 30) and a copy retained in the principal's office.

27. Each principal shall be responsible for the monthly financial report that shall show the financial status of his/her school. A copy shall be sent to the Superintendent of Schools at the end of each month. Send a copy of the bank statement with the diskette.

28. An accounts payable report for the general fund shall be prepared and sent to the Central Office at the end of each school year. Accounts with repayment schedules extending beyond the next scholastic year should be identified. An explanation of the proposed repayment schedule should be included in with the year-end accounts payable report. (See 6(i), page 10)

29. Receipts and expenditures shall be classified in accordance with guidelines stated in the policies of the Board.

30. No contributions to fund-raising drives for charitable organizations may be made from the school's general fund. However, funds may be collected for such a purpose and should be recorded (receipts and disbursements) in the Accommodations Account.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26. 1986; REVISED: May 16, 2000; July 31, 2003; April 22, 2004; May 3, 2007; July 31, 2008
LEGAL REF.: The Code of Alabama, 16-13-32, 16-13-38(d), 41-5-23, State Department of Education, Bulletin Number 32, 1982.

LOCAL SCHOOL ACCOUNTING AND REPORTING (CASH RECEIPTS)

Extreme care must be taken when receiving and recording receipts of cash by the school. The school principal is responsible for safeguarding this money and maintaining accurate records indicating the purpose for which this money is received. All funds received should be accounted for by a pre-numbered receipt form.

A. Teacher/Individual Receipt

1. Pre-numbered receipt books should be used to record receipts of cash by a school teacher or other individual. A class receipt record may be used to record small collections from students. Such a form could be made by listing each student and the amount collected from him/her. This form should be totaled and signed by the teacher, and then turned in to the school office with the money collected. For this, the teacher/individual will receive a master receipt.

2. Teacher/individual receipt books should be distributed and assigned by the principal. The receipt book should be signed for by the individual responsible for it, and shall be accounted for by the book number and receipt number. All receipts in a book should be used before a new book is requested.

3. The person preparing a receipt should carefully prepare each receipt in a way that all copies are legible.

4. Each receipt shall be issued in duplicate:

    a. The original shall be given to the pupil or individual from whom the money is collected.

    b. The duplicate shall remain in the receipt book and shall not be removed.

5. Each receipt shall be carefully completed with date, payee, amount purpose, and name of the person receiving funds.

6. The total amount of cash received daily should be turned in to the school office. The amount turned in should be supported by the duplicate teacher/individual receipt; the total of the duplicate receipts should be the same as the total amount of cash being turned in.

7. If it becomes necessary to void a receipt, the teacher/ individual shall mark all copies "VOID" and shall leave the original and duplicate copies in the receipt book. Do not destroy the original copy of the receipt.

8. If a receipt book is lost, the principal should be notified immediately.

9. When a receipt book is turned in, the bookkeeper shall reconcile the total of the duplicate copies of the teacher/ individual receipts to the master receipt book. The total of the duplicate copies must equal the total of the money receipted in the master receipt book. Any difference must be reconciled.

10. Any shortage of money should be reported in writing immediately to the principal.

B. Report on Sale of Tickets

1. Pre-numbered tickets shall be sold for admission to varsity football and other events selected by the principal such as concerts, plays, etc.

2. When pre-numbered tickets are used, the Report on Sale of Tickets form shall be completed and turned in to the principal. (Form 6-A)

3. The bookkeeper should verify this report after it is turned in. Any differences should be reconciled.

C. Master Receipt Book

1. The receipt book used for receiving and accounting for all cash received in the school office is the master receipt book. Only one master receipt book shall be used at a time for the general fund. Only pre-numbered receipt books should be used for this purpose.

2. Each master receipt is issued in duplicate and handled in the following manner:

   (a) The original shall be given to the teacher, sponsor or individual that turns in the funds. The duplicate shall remain in the receipt book and shall not be removed.

3. When money is turned in to the office, it is verified against the duplicate teacher/individual receipt or other applicable report that accompanied the funds. The principal or his/her designated assistant shall then issue a master receipt for the total sum of the money turned

in. The money should be carefully compared to the supporting documents so that the master receipt will be for the exact amount of funds received.

4. The receipt should be carefully prepared showing the amount, date, source, teacher/individual turning in the funds, and the receipt numbers of the teacher/individual receipts. The receipt should be properly signed by the principal or his/her designated assistant.

5. The original copy of the master receipt should then be given to the teacher/individual turning in the funds, and the duplicate copy should remain in the master receipt hook

6. All duplicate copies of the teacher/individual receipts and other supporting documents for cash receipts should be carefully handled in the school office each day so that none are lost. Each day the duplicate copies of the teacher/individual receipts and other documents should be added and the totals should be checked against the total of the master receipt copies for that day. The total cash received for the day should reconcile to the total of the master receipts prepared that day.

7. If it becomes necessary to void a master receipt, mark the receipt "VOID" and leave both the original and duplicate in the receipt book.

8. If an error is made in preparation of the receipt, do not erase. Draw a line through the incorrect information and insert the correct information above. The person making the correction should initial the correction.

9. The master receipt book should be safeguarded at all times. If the book cannot be located, the principal and the Superintendent of Schools must be notified immediately.

D. Bank Deposits and Care of Money

1. All money received must be deposited in the school checking account. This checking account is to be established in a bank that is a member of FDIC and located in the County.

2. Money should never be kept in a school building overnight except petty cash funds established to initiate the daily operation of school stores and lunchrooms. The principal, bookkeeper, or other school personnel shall not carry money on his/her person or keep money at home until it is convenient to deposit it.

3. Unless otherwise authorized by the Superintendent of Schools deposits should be made daily. If it is not convenient to make deposits during the day, night depository procedures should be followed.

4. Bank deposits should be made using duplicate deposit slips furnished by the bank with the name of the school account and the account number pre-printed on the slip. The original of the slip should accompany the bank deposit to the bank and the duplicate copy should be retained by the school for possible future verification.

5. The deposit slip should show the numbers of the master receipts covered by the deposit. There should be no erasures or other alterations to a deposit slip.

6. All checks received should be endorsed "For Deposit Only" and the name of the school account and the account number. If there are many checks to be endorsed, a rubber stamp should be acquired and used for this purpose.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986
LEGAL REF.: The Code of Alabama, 16-13-32, 16-13-38(d), 41-5-23; State Department of Education, Bulletin Number 32, 1982.

CHECKS RETURNED FOR INSUFFICIENT FUNDS (NSF)

The Board recommends that the procedures required by the Winston County District Attorney's office be implemented for the collection of NSF checks.

Definition

Because bad debts are not an allowable expenditure for any state, federal or public local funds, the face value of a check returned for insufficient funds (NSF) may not be absorbed as a cost by state, federal or public funds. An uncollected check is considered a bad debt; therefore, uncollected NSF checks may not be simply written off. The local school or system must take necessary actions to collect the check amount and must document those actions and procedures.

Responsibilities of Local School Principals/Designees

The local school principal or designee 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.

A NSF check fee should be charged to the check writer for all returned checks whether collected or not. The fee should be the maximum allowed by the Winston County District Attorney's office. 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 there is documentation that the fees collected are greater than the amount of NSF checks received.

Whether a NSF check fee is charged or not, nonpublic funds must be used to cover any NSF checks in state, federal or public fund accounts. The nonpublic local funds must not be restricted or designated for any other purpose. If nonpublic local funds are utilized to cover NSF checks rather than a NSF fee, there must be documentation on file to reflect transfers to the appropriate funds that received NSF checks that were not recovered.

Accounting Procedures for NSF Checks

It is recommended that the cash and corresponding revenue account be reduced by the amount of NSF checks when submitted to the District Attorney's office for collection. When the checks are collected and returned to your system, redeposit and post the cash and revenue accounts. The fees collected should be posted to the applicable revenue code for Fees for the specific revenue type (6930, 7260, 7610, as applicable). The

local school must maintain a log or other record to document that NSF fees collected exceed the amount of any checks that have been determined not to be collectable.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: May 21, 2002; Oct. 30, 2008
LEG. REF: Alabama State Department of Education Memorandum-2/25/02

SUPPLEMENT TO FILE: DNCA
Procedures for Collecting Worthless (NSF) Checks

1. Proper notification should be made to the parents and students that appropriate action will be taken in prosecuting bad-check writers. A notice should be in the school handbook given each school year and proper notice posted in the school office.
2. When accepting checks, if possible, a driver's license number should be referenced on the check. Do not accept unsigned, post-dated or counter checks.
3. Check with the bank to verify that all bad checks are run through twice before the bank forwards them to your office. Upon receipt of a NSF check, the bookkeeper should log the check in a "Bad Check Log" notebook, notice date received, amount, and name of check writer.
4. If the check:
   a. is dated **less than one year** from the current date,
   b. was **not post-dated** and was **initially deposited promptly**,
   c. was **not a donation check**, and
   d. is **stamped "insufficient funds"** or **"account closed,"** proceed with this process.
5. The principal, or his/her designee, should immediately notify the check signer that within ten (10) business days, cash for the face amount of the check plus any bank service fees be brought to the school. If the bad check amount plus service fee is paid within ten days of contacting the check signer, deposit it and mark it re-deposited. The returned NSF check may be returned to the person who wrote the check after cash has been received to cover the amount and the service charge. The name on the returned check should be entered on the re-deposit ticket.
   a. If a returned check is collected prior to the end of the month in which it is returned, no entry is needed in the McAleer system except the receipt for the collected service charge. The service charges collected should be maintained in a NSF check fee nonpublic local school fund.
   b. If a returned check is not collected by the month end, the appropriate cash account must be credited for the amount of the check and the original activity account must be debited. Be sure to use the correct posting period.
6. If the check signer has not brought the cash by the close of school on the tenth day as stated in #5 above, the principal, or his/her designee, should immediately send "Notice to the Maker" by certified or registered mail, addressed to the check signer (not the name in the top left corner of the check). This alerts the bad-check writer that they have ten (10) days to pay the amount **plus** a service charge prescribed by law ($29.00 for checks dated through Dec. 31, 2002, and $30.00 for checks dated January 1, 2002 or after).
7. If the bad check amount plus service charge is paid within ten (10) days of sending "Notice to the Maker", deposit the cash and mark it **re-deposited**. The returned check may be returned to the person who wrote the check after cash has been received to cover the amount and the service charge. The name on the returned check should be entered on the re-deposit ticket.
   c. If a returned check is collected **prior to the end of the month** in which it is returned, no entry is needed in the McAleer system except the receipt for the collected service charge. The service charges collected should be maintained in a NSF check fee nonpublic local school fund.

d. If a returned check is not collected by the **month end**, the appropriate cash account must be credited for the amount of the check and the original activity account must be debited. Be sure to use the correct posting period.

8. If the certified letter is returned to you from the postal service, no waiting period is required. Forward the unopened envelope to the DA's office along with other items listed in #9 below.
9. If the bad check amount plus service charge is not paid within ten (10) days of the confirmation of receipt of the letter, a Worthless Check Information form is completed (for each bad check). **NOTICE: Form information refers to the school accepting the check.**
10. Each check should be logged on a "Checks Received by D.A. WCU" form. These forms should be brought to the DA's office, along with the original check, the certified mail receipt, the return receipt signature card and a copy of the "Notice to the Maker." At this time, the bookkeeper can legitimately reduce the cash balance by the amount of the bad check. **NOTE: The school may not accept payment on the check after the information has been sent to the DA. Once an item has been turned over to the District Attorney's Office, it is no longer our responsibility. Inform anyone who receipts cash in the office of this regulation.**
11. The bad-check writer will be notified by the DA's office and will be given the opportunity to voluntarily pay the total amount owed (which will then include a D.A. Fee). The DA will remit restitution collected to appropriate school monthly. If the bad-check fails to respond to this notification, a warrant is issued.
12. Occasionally checks are returned as a direct result of a bank error. When this occurs require the bad-check writer to furnish a written explanation from the bank which clearly documents a **bank** error. When this documentation is provided, the principal may waive the service charge.
13. When a student who is a minor writes a bad check, contact the parents or guardian before sending the "Notice to the Maker."

LOCAL SCHOOL ACCOUNTING AND REPORTING (PURCHASING AND PURCHASE ORDERS)

The principal must ensure that good, sound business practices are followed regarding the purchase of goods and/or services from the school's general fund. In order to control the purchasing, the principal should determine the need for the goods and/or services and the availability of funds, and then approve or disapprove the proposed purchase. If he/she approves the purchase, he/she should sign a purchase order to document his/her approval, and then the purchase can be processed.

1. The principal will be responsible for approving all purchases made on behalf of the school.

2. A local school purchase order shall be issued for every local school purchase of goods and services except for recurring expenditures such as school telephone, school utilities, bank service charges, and other expenditures not requested by a local school employee or sponsor. The purchase order number and account name (general, lunchroom, etc.) shall be typed in the upper corner of each purchase order.

4. The individual making the purchase shall be responsible for preparing a local school purchase order <u>prior</u> <u>to</u> making the purchase. 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 held personally responsible for payment of such purchase. Any exceptions to this liability must be based on standards of reason that would be acceptable for consideration. Only on rare occasions as deemed necessary by the principal may an individual purchase supplies and then be reimbursed for the purchase price exclusive of sales tax and other charges from school funds.

4. Only purchase order forms approved by the Board shall be used by local schools.

5. A student body organization shall not be obligated for purchases made by students, sponsors, faculty, and others unless supported by a local school purchase order signed by an authorized person.

6. The following procedure shall be used when preparing a local school purchase order:
   a. The Requisition - Purchase Order Form should be filled out completely by the individual wishing to make the purchases: officer, sponsor, or other responsible person.
   b. The completed purchase order should be checked for accuracy by the school secretary or bookkeeper. The account form that the purchase is to be made should have funds adequate to cover the cost of the purchase.
   c. Final approval for a purchase made with local school funds rests with the school principal.

d. After the purchase order has been completed and approved, a purchase order number is assigned. Numbers shall be given in chronological order.

e. A purchase order register should be maintained recording date, vendor, purchase order number, account classification and total order.

f. The copies of the purchase order are distributed as follows:

(1) Original (white) is submitted to the vendor for the purchase. (2) The duplicate (pink) copy should be maintained in the principal's office. (3) The triplicate (yellow) copy should be returned to the organization requesting the order.

g. When the goods or services ordered are received, the invoice shall be checked against the purchase order and the person receiving the goods or services shall sign and date the invoice indicating that the goods or services have been received. The invoice shall then be attached to the duplicate copy of the purchase order and placed in the accounts payable file to be paid.

h. As invoices are received, or incurred expenditures become measurable, they should be posted to the respective vendor. This provides an accounting for all unpaid obligations of the General Fund.

i. A year-end summary or report of all accounts payable is to be made at the end of the school year. All account payable for goods or services received (including debts to the School Board or other schools) must be listed regardless of the date when payment is due. If payment of an obligation will not be completed in the next school session, a written explanation should be attached to the report explaining the circumstances and stating the payments that will be made. If the exact amount of the payable is not known when this report is due, an approximate charge is to be reported with an indication that the figure is estimated. A payable does not exist unless the goods or services have been received.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: Nov. 6, 2003; Sept. 25, 2007
LEGAL REF.: The Code of Alabama, 16-13-32, 16-13-38(d), 41-5-23 State Department of Education, Bulletin Number 32, 1982.

LOCAL SCHOOL ACCOUNTING AND REPORTING (CASH DISBURSEMENTS)

The principal must ensure that all disbursements from the schools general fund are adequately documented and are made only by check. No petty cash funds shall be maintained, except those established to initiate the daily operations of school stores and lunchrooms. No other payments should be made by cash.

1. All cash disbursements shall be made by check to a specific payee. No checks shall be made payable to CASH.

2. Schools are to require their banks to issue monthly checking account statements with the closing date being the last business day of the month.

3. Schools shall use printed checks obtained from the bank. The checks shall be consecutively pre-numbered. The school's name or account name and address should be printed on the checks.

4. The school principal shall sign all checks drawn on the school's accounts.

5. Each check issued must have the following supporting documentation:
   a. Invoice from the payee; or if invoices are not furnished by the vendor, a form prepared by the school with complete information regarding; the date, the name of the vendor, quantity and description of the items purchased, unit price, extensions, and total.
   b. Copy of the local school purchase order signed by the principal.

6. Checks shall be carefully written and the stub correctly completed with the information identical to that recorded on the checks.

7. When writing checks, the following guidelines should be followed:
   a. All checks should be written in ink or typewritten.
   b. No erasures or other alterations should be made.
   c. No important part of the check should be written over or changed.
   d. Handwritten checks should be legible.
   e. All spaces on a check should be filled in to prevent additions by anyone finding the check.
   f. All checks should be personally signed by the principal, or in his/her absence a designee, after he/she has examined the supporting documentation. This responsibility should not be delegated to anyone else since the principal is solely responsible for all cash transactions of the funds under his/her control.
   g. Blank checks should never be signed. This action makes the signer personally liable for anything recorded over his/her signature.

8. If an error is found on a check stub at some later time, make the adjustment on the most current stub rather than erasing or crossing out amounts. Make a notation referring to the stub on which the error originated. Also make a notation on the stub containing the error to the effect that the correction was made on a subsequent stub.

9. If an error is made on a check at the time it is prepared or after it has been signed, write the word "VOID" across the face of the check and across the signature block of the voided check.

10. If a check is voided after it has been recorded in the ledger, draw a line through the entry, correct the total column, and adjust the balance in the checkbook.

11. Do not destroy voided checks - attach them to their respective stub or keep them in a void check file to be made available during audits.

12. If checks issued by the school are still outstanding after being carried on the books for a year, it is recommended that such checks be canceled.
    a. A canceled check should not be added back to the balance as a receipt as this will overstate the total receipts for that period. See page 281 of LSA Manual.

13. If a blank school check or a check that has been written is lost or stolen, the bank shall be notified and a "Stop Payment Order" should be issued by the bank for that check.

14. If a "Stop Payment Order" is issued for a check that has been written, the amount of the check shall be added to the last check stub, with a notation being made on the stub of the check involved. Procedures in the LAS Manual should be followed, Page 281.

SOURCE: Winston County Board of Education, Double Springs, Al
ADOPTED: Sep. 26, 1986
LEGAL REF.: State Department of Education, Bulletin Number 32, 1982.

LOCAL SCHOOL ACCOUNTING AND REPORTING (ACCOUNT CLASSIFICATIONS)

The accounts needed by an individual school will vary according to the needs of that school and the wishes of the principal. In order to have a consistent classification among all schools receipts and disbursements should be classified using the following categories as a guide.

A. Fees This category shall contain all revenue from approved instructional and material fees, and the expenditure of these fees for instructional supplies and materials.

B. General This category shall contain all receipts and disbursements for office supplies, miscellaneous items used directly in the office or in the school as a whole.

C. Clubs This category shall contain the receipts and disbursements from any clubs in the school.

D. Classes This category shall contain all receipts and disbursements from any organized classes in the school.

E. Accommodation This account is used by all schools for the receipt and disbursement of funds collected for certain charitable drives such as United Fund, or other special drives or collections.

F. Athletics This category shall contain all receipts and disbursements relating to athletics.

G. Student Activities This category shall be used for organizations or groups that receive and disburse funds from certain projects.

H. Other This category shall contain receipts and disbursements from activities that are not covered in one of the other categories. This category may contain individual accounts such as a coke fund, school pictures, school store, school insurance, or various other activities.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986
LEGAL REF.: State Department of Education Bulletin, Number 32, 1982.

FINANCIAL ACCOUNTING FOR SCHOOL CLUBS AND ORGANIZATIONS

The Board endorses and supports rules and regulations by the Alabama State Department of Education and 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. This summary used in the Revised Uniform System of Local Accounting shall be drawn at the end of each calendar month and a report of the same shall be sent to the local superintendent of education. 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, the club sponsor, and the school principal. The 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.

Because the majority of clubs and/or organizations use school personnel or resources to assist them in their financial activity, then it is necessary that the clubs and/or organizations be required to maintain financial records and accounts through the school.

This transfer from separate accounting to school accounting will be effective for FY 06. All such clubs and/or organizations using schools of the School District's name to collect or solicit funds must have prior approval of the Board.

Donations by Clubs and/or Organizations to the Schools

In the event a club and/or organization wants to purchase goods or services for the school or make a donation to the school, the organization's treasurer should make a check payable to the school for the donation or 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 shall be operated by the school, student groups, or parent groups as approved by the principal.

All income from 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.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: Aug. 5, 2004
LEGAL REF.: The Code of Alabama, 16-8-7; Attorney General's Opinions, June 27. 1972 and October 22. 1980. State Department of Education Statement, Dr. Teague's Letter, Sep. 16, 1977, GASB Statement 39

LOCAL SCHOOL MONTHLY FINANCIAL RECORD RECONCILIATION

All local school book balances as per the financial records shall be reconciled with corresponding bank statements each month by the principal or designee (secretary/bookkeeper). The financial report showing the budgetary appropriations, expenditures, and balances shall be prepared and sent to the Custodian of School Funds through the Superintendent of Schools no later than the 10th of each month. The report shall be supported by a copy of the corresponding bank statement.

All financial reports shall be signed by the person(s) preparing said reports and by the principal.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998, April 26, 2007

LOCAL SCHOOL AUDITS

As required by the State Board of Education, local school funds and accounts shall be audited by State Examiners of Public Accounts. Such audits shall be conducted in accordance with the Alabama State Department of Education Audit Manual, AUDIT STANDARDS FOR ALABAMA SCHOOL BOARDS.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998
LEGAL REF.: Alabama State Department of Education Audit Manual, AUDIT STANDARDS FOR ALABAMA SCHOOL BOARDS.

FILE: DOC

LOCAL SCHOOL DEPOSITORIES OF FUNDS, CHECKING ACCOUNTS, AND CHECK SIGNATURES

Depository of Funds

The Board requires local school principals to select a bank located in the County as a depository of school funds. Funds received for school purposes by school board officials and employees shall be promptly deposited in the proper bank account. Said bank shall be a member of the FDIC and be approved as a qualified public depository by the security for Alabama Funds Enhancement (SAFE Program) administered by the Alabama State Treasurer. The principal shall obtain approval of the Board prior to changing the school's current depository of school funds.

Checking Accounts

The local school principal shall establish a checking account upon which checks may be drawn for payment of debts incurred by the school.

In every case, local school principals shall seek to place school funds in banking establishments and accounts that provide maximum interest on deposited funds.

Check Signatures

All checks drawn upon the school’s account shall be signed by the principal or a designee.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998; Sept. 14, 2000, Oct. 19, 2006
LEGAL REF: The Code of Alabama, Title 16, 13A

ADMISSIONS AND CONCESSION CHARGES

The Board desires that admission charges be kept to a minimum. The admission charges shall be fixed at amounts permitting the maximum number of students to attend while covering the cost of providing such activities.

Concession sales at school activities shall be operated by the school, student groups, or parent groups as approved by the principal.

All income from school operated activities and concession sales 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.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986
LEGAL REF.: The Code of Alabama, 16-8-7, 16-12-3.

FILE: DOCDA

LOCAL SCHOOL STORES

The Board authorizes the Superintendent of Schools to grant permission for the operation of stores selling merchandise that is needed by students to facilitate classroom instruction. School stores shall operate as a convenience to the students and shall not in any way interfere with the educational process or cause any student to be in class less than minimum number of hours required by State and Board policies.

A subsidiary account, to include adequate profit loss data, shall be kept for school stores, subject to audit. Profits derived from sales shall be used for general items supporting the school as a whole. School stores shall not operate on a deficit basis.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: Sep. 26, 1986