

ACKNOWLEDGEMENT

ORIGINAL COMMITTEE FOR STUDY OF SCHOOL POLICIES

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Mr. Wayne L. Tidwell, Co-Chairman, Arley
Mrs. Letha Weaver, Recorder, Double Springs
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Mr. Morris M. Nix - Pebble Mrs. Elizabeth S. Smith - Haleyville
Mr. Farris C. Southern - Addison

The 1985 Revision Committee

Appreciation is extended to the members of the Business 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 Business 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 Business 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 Business Management Policy Committee were as follows:

Linda Blanton
Belendya McDonald
William L. Self

Judy Garcia
James Moore
Cassandra Tingle

E--BUSINESS MANAGEMENT

EB	Buildings and Grounds Management
EBBA	Fire Prevention
EBBC	Emergency Drills (Also ILD)
EBC	School Building Security
EBG	Building Repairs
EBGH	Maintenance, Repair, Updating and Replacement of Career/Technical Education Equipment (Also IFAA)
ECCG	Property Disposal Procedures
ECCHB	Travel Expenses for Personnel (Also GALE)
ECCHB-F1	Travel Report Form (Also GALE-F1)
ECCHD	Cash Advances for Student Participation in Extracurricular Activities/Field Trips (Also GALE)
ECCHD-F1	School System Cash Advance Accounting Form
ECCJ	Use of School District Owned Equipment and Materials (Also GAQ)
ECCL	Equipment Inventories
ECCLA	Depreciation of Capitalized Assets
ECCLG	Fees, Payments, and Rentals (Also JHAD)
ED	Student Transportation (Also TCB, JGG)
EDAG	Contracts with External Individuals or Agencies (Also BBG)
EE	Child Nutrition Program Management (Also JGH)
EGC	Property Insurance
EIB	Records Retention Schedule
EJC	Student Fees (Also JHAA)

BUILDINGS AND GROUNDS MANAGEMENT

The principal, teachers, and other school employees shall be responsible for protecting the school plant from undue damage during the school day and during school-sponsored activities.

Specific Responsibilities:

1. The Supervisor of Maintenance shall have the major responsibility for the maintenance of all school buildings and grounds.
2. The principal/work site supervisor or designee shall be immediately responsible for the condition of their facilities and grounds and shall provide direct supervision to the custodial and/or maintenance personnel assigned to his/her site. The principal/work site supervisor shall work directly with the Supervisor of Maintenance in regards to maintenance problems. Relative to specific management of buildings and grounds, each principal/work site supervisor or designee shall:
 - a. Devote time daily to personal supervision of the school plant and grounds, to include non-duty days and holidays/vacation days;
 - b. Inspect the school plant/facilities periodically for conditions that might endanger the health and safety of students and/or employees. Fire, accident, and health hazards should be remedied and/or reported immediately;
 - c. Instruct custodians in their duties and provide them with a checklist of activities that require daily attention;
 - d. Provide for the immediate removal of unsightly defacements on walls, fences, etc.; and
 - e. Provide for the completion of the annual equipment inventory.
3. Teachers/employees shall be expected to:
 - a. Maintain their classrooms, work sites, etc. in an orderly fashion;
 - b. Turn off lights, equipment, etc. whenever the classroom is not in use;

FILE: EB
(Continued)

- c. Check temperature of rooms and keep shades and windows adjusted accordingly;
- d. Rearrange papers, books, window shades, etc., in proper fashion before leaving for the day.

Request for Staff Services

All requests for services of the maintenance staff will be channeled through the principal/work site supervisor or designee, who will submit a request in writing to the Supervisor of Maintenance. Requests may be telephoned with a written confirmation sent later, in the event of emergencies. The principal/work site supervisor will make teachers/employees aware of the extent to which they may request the services of custodians.

FILE: EBBA

FIRE PREVENTION

Is the responsibility of the principal/work site supervisor to insure all buildings under his/her supervision are free of fire hazards. Periodic inspections shall be made by the principal/work site supervisor, who shall report immediately any needed maintenance to the Maintenance Department.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: July 7, 1998

LEGAL REF.: The Code of Alabama, 16-8-12.

EMERGENCY DRILLS

Special drills will be planned by the local school principal and staff to assure the orderly movement and placement of students in the safest available areas.

Fire and Tornado Drills

An orderly plan for evacuation of students and staff, in case of fire or tornado, shall be developed by the principal and staff of each school in the School District. Plans shall be developed in cooperation with local fire department officials and rules and regulations as may be set forth by Alabama Law and the State Fire Marshal's Office.

Fire drills shall be held in each school at least once a month and a report filed with the Superintendent of Schools.

Fire exit plans shall be posted in each school in all rooms occupied at any time by students and should be included in the student handbook.

Tornado Drills shall be held at least once per month during tornado season (March – May and November) in each school.

Emergency Management

Local school principals shall cooperate with local Emergency Management Officials to plan and implement drills that would help to insure the safety of students and staff in the event of a national or local emergency.

All doors and exits shall remain unlocked during school hours and shall meet the required codes.

SCHOOL BUILDING SECURITY

General

Real and personal property of the School District constitutes, next to its students, the greatest investment of taxpayers' funds in the School District. It is in the best interest of the School District to protect these investments wisely and insure that security includes protection of staff and student personnel as well as tangible assets.

Lockable Buildings; Fire Hazards

Security shall include maintenance of a secure (locked) building as well as protection from such dangers as fire hazards, or faulty equipment, and a simultaneous emphasis upon safe practices in the use of electrical, plumbing, and heating equipment. Staff members will, thus, need to cooperate closely with local police, fire, and emergency management agencies, and with insurance company inspectors. Security shall also involve assurances that staff and students are reasonably free from any disruptive influence, human or otherwise.

Access to Buildings After Hours

Access to school buildings and grounds after regular school hours shall be limited to personnel whose work requires it or to those to whom access has been approved by the principal. Such approvals shall be based on the Board's belief that the utilization of school facilities should not detract from the educational purposes of the School District. Permission may be given for educationally related activities only. An adequate key control system shall be established which will limit access to buildings to such authorized persons. One purpose of the above system is to provide safeguards against the potential of illegal entrance to buildings via keys secured from unauthorized persons or any use of schools which is contrary to the best interests of the instructional programs.

School Records and Funds

Records and funds shall be kept in a safe place and under lock and key (see policies JEC for further information). Cash funds shall be deposited in the school banking account in accordance with provisions of policy DNC.

Security Alarm Systems

Protective devices designed to be used as safeguards against illegal entry and vandalism may be installed when appropriate to the individual situation. Employment of security personnel may be approved in situations where special risks are involved.

Establishment and Maintenance of A Secure Learning Environment

Security, as noted above, shall include the establishment and maintenance in all schools each day a proper atmosphere for learning and an environment free from any disruptive elements such as trespassers, agitators, and others whose actions materially interfere with and substantially disrupt school activities. The Board recognizes that a proper atmosphere for learning within schools cannot be maintained in the presence of such disruptive influences. School principals are charged with establishing and maintaining environments that are optimally conducive to learning.

Therefore, the Board has authorized principals to take appropriate actions to eliminate any such disruptive influences, particularly those created by the presence of trespassers or other unauthorized visitors. All principals shall be fully supported in their efforts to operate "Closed Campuses" free from any outside interference.

Authority to Remove Trespassers

Principal/work site supervisors shall be authorized on behalf of the Board to order any person to remove himself/herself from School District buildings and grounds. Upon the refusal by such person to vacate such premises, principals/work site supervisors or persons acting in their behalf, shall be authorized to secure warrants of arrest for trespassing and persons trespassing after warning.

School Visitors

No visitations shall be permitted on the campuses or other work sites or within school buildings operated by the Board by unauthorized persons during the regularly scheduled school day. All visitors shall be required to secure permission from the principal/work site supervisor or designee before visiting classrooms or other parts of the school buildings or school grounds. Signs noting the requirement that visitors must report to the principal's/work site supervisor's office shall be posted at main entrances of all schools or work sites. Visitors to the Central Office should report to the receptionist for assistance.

Local School Security Plan

Each school, in accordance with State Board of Education requirements shall have a written security plan. Such plan shall be available for review by the Superintendent of Schools or designee.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: July 7, 1998

LEGAL REF.: The Code of Alabama 16-6B-5 to 7, 16-11-9.

BUILDING REPAIRS

Requests for building repairs shall be made in writing through the building principal/work site supervisor to the Maintenance Director. In emergency situations, such requests may be made orally.

To provide for effective building maintenance and repairs, a logical and orderly means for requesting routine maintenance or repairs shall be established. The procedure for making such requests is as follows:

1. Requests for repairs should be directed through principals/ work site supervisors. Individual employees who observe a need for repairs in their school or work site should report it to their principal or work site supervisor.
2. Requests to the Maintenance Director shall be made through the local building principal/work site supervisor.

The Board will, in cases where the demand for maintenance work exceeds the capacity of the Maintenance Department, authorize the Superintendent of Schools to solicit bids in accordance with policy, DJED.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: July 7, 1998

LEGAL REF.: The Code of Alabama, 16-9-18, 16-12-7.

MAINTENANCE, REPAIR, UPDATING AND REPLACEMENT OF CAREER/TECHNICAL EDUCATION EQUIPMENT

To ensure that skills taught in career/technical education courses are consistent with prevailing business and industrial standards, the Winston County Board of Education adopts the following procedures for maintenance, repair, updating, and replacement of equipment.

Equipment Maintenance and Repair

Each instructor shall, as needed, schedule for equipment maintenance or repair. A maintenance request form stating the cost for parts and service is submitted to the director for approval and reimbursement to the career/technical program from the career/technical education program's allocated maintenance funds.

Each instructor shall, as applicable for the program, develop a maintenance schedule for cleaning, greasing and oiling equipment, changing filters, draining water from air compressors, etc. and follow it.

The career/technical director shall annually inspect labs and classrooms to determine if tools and supplies are properly stored; equipment is kept in good repair and properly used; and safety requirements are met. It is the responsibility of the career/technical director and each instructor to see that facilities, equipment, and instructional materials are kept in good working order and in safe, operable condition.

Equipment Updating and Replacement Procedures

The career/technical director and instructor shall for each department, cooperatively develop, complete, and utilize an annual needs assessment survey to determine when instructional supplies, textbooks, or equipment should be replaced or updated. Instructors shall utilize their state equipment list, curriculum guides, advisory committee recommendations, and state career/technical education specialist to help determine their current and future equipment, textbook, and instructional supplies needs.

The career/technical director and the instructor for each department shall jointly prepare an annual budget for each instructional program. All local, state, and federal career/technical education funds allocated for each department shall be reflected in the budget. When possible, consideration should be given to setting aside a portion of funds for large, long-range expenditures that may be needed to update equipment.

Purchase orders shall be prepared for all goods and/or services purchased for Winston County career/technical education programs. A separate purchase order shall be prepared for each vendor and shall be signed by the appropriate person. The superintendent has the final responsibility for approving or disapproving all purchases and/or services. However, approval or

disapproval must be made in terms of budgetary allocation, needs, desirability, and contribution to the program.

Instructors shall report facility maintenance needs on a building maintenance request form to the building principal. The principal will forward the request to the maintenance department for scheduling the repair as expeditiously as possible. Requests for major repairs, building modification, or additions shall be submitted by the director to the superintendent and/or Board. The superintendent must approve minor alterations which involve changing the original building plans.

Care of Facilities and Equipment

Each instructor and the building supervisor must ensure care and protection of the school property. Abuse and misuse of school furniture and property is not to be tolerated and should be reported to the administration.

Willful Damage to School and Personal Property

Each student enrolled in the career/technical education programs shall be responsible for respecting school and work production property at all times. When school or live work property is damaged, destroyed, or defaced by a student, the student and/or his parent/guardian shall be required to make full restitution for the willful damage to the school or personal live work property. The student shall also be subject to disciplinary action as deemed necessary and advisable by school officials.

PROPERTY DISPOSAL PROCEDURES

Real Property

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

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

Funds received from the sale of all such property shall be returned to the Board or school/work site budget from which the original purchase of the property was made.

Personal Property

Unless the standards of disposal are set by Federal or State law, the disposal of surplus personal property within the School District shall be by the following procedure:

1. All equipment and furniture that is obsolete, unsafe, inoperable, or no longer educationally functional at a school, Maintenance Department, Central Office, Child Nutrition Program, or any other program shall be listed by the principal/work site supervisor and submitted in writing to the Superintendent of Schools requesting it be declared "surplus." The Superintendent of Schools has the authority and responsibility to declare such listed property surplus. (Surplus property may be used as a trade-in on the purchase of new equipment upon submission of a completed and signed Inventory Deletion Form or proof of deletion from the computer generated inventory list, and the written approval of the Superintendent of Schools.)
2. If such equipment can be utilized in another public school, public school system, and/or public agency, it shall be marked, transferred, delivered, and entered on the respective agency's inventory unless the Superintendent of Schools authorizes an on-site sale. Notification of the transfer shall be made through the submission of an Inventory Deletion Form to the Central Office.
3. Public sales will be held at such times as determined appropriate by the Superintendent of Schools. Notice of public sale will be advertised appropriately. Value of surplus property will be determined by competent persons.
4. Proceeds from the sale of surplus property will be receipted to the Central Office general fund and credited back to the school/work site budget from which the original purchase of the property was made.

* Posted in public and visible places, such as but not limited to, Board office, schools, and work sites. Postings may be placed in classified ads of the local newspaper where such costs do not exceed the anticipated sales receipts from the disposal process.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: Sep. 26, 1986;REVISED: July 7, 1998

LEGAL REF.: The Code of Alabama, 16-8-12, 16-8-40, 16-20-8, 16-20-9; Att'y Gen. opin. V, 91 at 49 (1949), v 141 at 18 through 21, (1971)

TRAVEL EXPENSES FOR PERSONNEL

Personnel shall be reimbursed for travel expense incurred while performing duties related to their jobs, when such travel is at the request of or approved by the Superintendent of Schools and said employees immediate supervisor.

Travel Within the School District

Employees who are required to travel on a continuing basis from school to school or work site to work site shall be paid mileage (no expenses) as specified below from School District funds. An employee assigned to teach classes at two (2) (or more) different campuses, (example - mornings at one campus, afternoons at a second campus), may claim one-way only mileage for travel between the campuses. Employees may not claim mileage when they are assigned to work all day at different schools or work sites on alternate days, (example - Mondays at one school, Tuesdays at a second school or any like combinations). Reimbursement for such mileage shall be paid monthly, based on travel claim forms signed by the employee and principal/work site supervisor.

When principals exclusively are required to travel in their private automobile within the School District to attend meetings called by the Superintendent of Schools, they shall be eligible to claim mileage (no expenses) from the School District funds at the rate shown below. All claims for such mileage shall be made monthly on forms approved by the Board. Said forms must be signed by the principal and Superintendent of Schools.

When principals are required to travel in their private automobile within or outside the School District to transact business directly associated with their school, they may claim mileage and expenses at the rates shown below from local schools funds with written prior approval by the Superintendent of Schools. When claiming such travel funds, the principal shall complete travel forms approved by the Board, sign the form, transmit it to the Superintendent of Schools for his/her signature prior to issuing a local school check for such claim.

When teachers or other employees are required to travel in their private automobile within or outside the School District at the request of the local school principal, they shall be eligible to claim mileage and expenses at the rates shown below from local school funds. All claims for such mileage shall be on forms approved by the Board and shall be signed by the employee and local school principal prior to issuing a local school check for such claim.

Travel Within the State

Reimbursement for travel expenses in the state shall not exceed actual, itemized expenses. Prior approval for all travel must be obtained from the Superintendent of Schools before any travel expenses can be incurred. All travel expense claims must be made on forms approved by the Board. All expense claims for travel in the state must be supported by receipts for meals, lodging, parking, etc. All in-state travel must be by automobile. The cost of in-state

travel and lodging should be shared with other employees when possible. Provided a person not employed by the School District shares a room with an employee, the School District employee shall be eligible for reimbursement at single room rate only. Reimbursement for personal items and entertainment will not be made. The rate per mile for reimbursement to the employee shall be the current rate for the State of Alabama.

Travel Outside the State

Reimbursement for travel expenses outside the state shall not exceed actual, itemized expenses. Prior approval for all travel must be obtained from the Superintendent of Schools before any travel expenses can be incurred. All travel expense claims must be made on forms approved by the Board. All expense claims for out-of-state travel must be supported by receipts, airline ticket, parking stub, etc. All out-of-state travel must be by automobile or tourist class air travel and will be based on the most economical mode of transportation. The cost of out-of-state travel and lodging should be shared with other employees when possible. Provided a person not employed by the School District shares a room with an employee, the School District employee shall be eligible for reimbursement at single room rate only. Reimbursement for personal items and entertainment will not be made.

Travel Expense Advances

Employees with approved, budgeted travel funds may have certain expenses associated with travel paid in advance provided the expenses submitted for advance payment meet the following criteria:

1. They are related to hotel lodging, conference registrations, meals, and/or air fare, etc. where payment(s) can be made directly to the hotel, conference, air line, etc, and
2. They are approved by the Superintendent of Schools for advance payment, and
3. The requests for such travel and advances are submitted to the Payroll office in a timely manner.

NOTE: No cash advances or checks shall be issued to individual employees to cover travel expenses.

SOURCE: Winston County Board of Education, Double Springs, Al

ADOPTED: Jun. 24, 1986; REVISED: Aug. 30, 1988; Dec. 16, 1992; July 7, 1998; March 7, 2002

LEGAL REF.: The Code of Alabama, 16-8-8 and 9, 16-13-3; Attorney General's Op., May 30, 1968, Jul. 28, 1980.

TRAVEL REIMBURSEMENT REQUEST FORM
WINSTON COUNTY BOARD OF EDUCATION
Double Springs, Alabama

DATE _____

STATEMENT OF TRAVEL OF _____
(Name of person to whom paid)

IN CONNECTION WITH _____
(Type of service performed for the Winston County Board of Education)

DATE	TRAVEL DESTINATION	NO. MILES	RATE PER MILE	TOTAL
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
____/____/____	_____	____/____/____	____/____	____/____
TOTAL MILES				\$ _____

DATE	HOTEL AND MEALS **	AMOUNT
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SIGNED _____ TOTAL AMOUNT _____

ADMINISTRATOR APPROVAL _____

The above is an accurate report of the travel and expense done by me as stated above.
**Please attach copies of paid invoices for hotel bills and meals to this report.
11/18/04

CASH ADVANCES FOR STUDENT PARTICIPATION IN EXTRACURRICULAR ACTIVITIES/FIELD TRIPS

NOTE: In every instance attempts shall be made to determine costs associated with such activities and a check made directly to the vendor when possible.

Cash advances to teachers/coaches/sponsors to defray costs associated with student* participation in extracurricular activities/field trips, etc. shall be held to an absolute minimum. However, in situations where costs associated with student participation in extracurricular activities/field trips are not known and cannot be known prior to such events, cash advances may be made based on the following provisions:

1. The person responsible for the budget from which such funds are to be drawn must give written approval based on a written request outlining specific cash needs and amounts; principal for local school funds, Superintendent of Schools for Central Office funds.
2. The funds shall be disbursed in the form of a check made out to the teacher/coach/sponsor in charge of the event.
3. The teacher/coach/sponsor will endorse and cash the check and pay appropriate costs associated with the event to applicable vendors.
4. The teacher/coach/sponsor will secure and keep documented receipts for each respective expenditure (e.g., one receipt would suffice to document the total amount paid for class/team meals; not a receipt for each meal. One receipt would suffice to document the total amount paid for admission of a class to a museum; not a receipt for each student's admission, etc.).
5. The teacher/coach/sponsor will promptly complete a School District Cash Advance Accounting Form (filed ECCHD-F1) upon return from the event. The documented receipts will be totaled and subtracted from the amount of the cash advance. Unused funds will be returned to the school or School District, with any expenditure in excess of the cash advanced paid to the teacher/coach/sponsor. Receipts and cash returns must reconcile with cash advance prior to the activity.
6. Any unreconciled amount not returned to the funding source shall be charged back to the individual receiving the cash advance. If an appropriate reimbursement cannot be determined, then the individual receiving the cash advance shall have such amount deducted from his/her paycheck.

*Cash advances for employees to travel to meetings, conventions, etc. are covered by provisions outlined in policy GALE, Travel Expenses for Personnel.

SCHOOL SYSTEM CASH ADVANCE ACCOUNTING FORM

**WINSTON COUNTY BOARD OF EDUCATION
Double Springs, Alabama**

NOTE: This form should be completed immediately by the teacher/coach/sponsor upon return from travel/trip supporting a student activity(ies) if a cash advance has been made in accordance with policy ECCHD.

Name of Employee Receiving Cash Advance: _____

Purpose of Travel/Trip: _____

Travel/Trip Approved by: _____

Source of Funds: _____

Amount of Cash Advance: \$ _____

Expenditure* \$ _____

Expenditure* \$ _____

Expenditure* \$ _____

Expenditure* \$ _____

Total Amount of Expenditure(s) \$ _____

Total Expenditure(s) minus Advance \$ _____

Reimbursement Am.: School or Individual \$ _____

* All expenditures claimed must be supported by a documented receipt. Please attach all receipts to this form.

Signature of Employee Receiving Cash Advance: _____ Date: _____

Signature of Budget Head: _____ Date: _____

USE OF SCHOOL SYSTEM-OWNED EQUIPMENT AND MATERIALS

General

All equipment and materials owned by or purchased in the name of the School District shall be used exclusively for educational purposes as defined by the Board. Employees are authorized to use such equipment and materials while performing assigned job-related duties at their respective work sites/classrooms during regular work hours.

Use of Equipment Away From School Work Sites/Classrooms

The use of School District-owned equipment away from work sites/classrooms shall be limited to items that are directly related to completing instructional/teaching-oriented work assignments.

Fixed Asset Equipment and Certain Electronic Equipment -- Under no circumstances are School District employees authorized to take equipment shown on the Fixed Asset Inventory List or electronic equipment with a per unit cost of \$50.00 or more away from their work sites/classrooms without the prior written approval of their immediate supervisor/principal. When an employee is approved to use such equipment away from the work site/classroom, the equipment must be checked out by serial number or other appropriate identification and returned to the work site/classroom on a daily basis. However, when the schools are not in session, the principal may approve the use of such equipment away from the classroom/work site for longer periods of time.

Non-Fixed Asset Equipment and Certain Electronic Equipment --

Teachers may be authorized to take School District equipment not shown on the Fixed Asset Inventory List or electronic equipment with a per unit cost of \$50.00 or less away from their classrooms /work sites to complete school related tasks with the verbal approval of the principal.

Use of School District-Owned Equipment for Personal Gain

Under no circumstances shall an employee lend, rent, or lease School District-owned equipment to a nonemployee or use such equipment for personal gain.

EQUIPMENT INVENTORIES

The Board requires that an annual inventory be taken to determine the status of equipment owned by the Board. Such inventories shall be under the direction of the Superintendent of Schools, with the assistance of school principals and Central Office Inventory Clerk. Such inventories shall be on computer printouts through McAleer accounting procedures approved by the State Department of Education and shall be accomplished in accordance with the following guidelines:

Deadlines –Fixed asset and equipment inventories shall be completed and a copy maintained in the Central Office on or before September 30 each year. An inventory report shall be prepared by and signed by the responsible principal or supervisor at each school or work site and the Central Office Inventory Clerk.

Procedures - Inventories shall be completed based on the following guidelines and procedures:

FIXED ASSET INVENTORY - EQUIPMENT WITH A PER UNIT COST OF \$5,000.00 OR MORE

1. Equipment with a per unit cost of \$5,000.00 or more shall be considered as a fixed asset and shall be assigned an inventory number and added to the inventory list. The Central Office Inventory Clerk shall be responsible for completing a Fixed Asset Inventory Card, assigning a permanent number, and transmitting the Fixed Asset Inventory Card to the principal. Upon receiving the Fixed Asset Inventory Card, the principal shall affix on the equipment the number which has been assigned to it.
2. The school principal or work site supervisor shall be responsible for attaching the inventory number to the equipment in a permanent manner.

EQUIPMENT INVENTORY-EQUIPMENT WITH A PER UNIT COST OF \$00.00 TO \$4,999.99

1. Equipment with a per unit cost of \$00.00 to \$4,999.99 shall be added to the equipment inventory list by the school principal or the central office. Equipment categories are defined by the State Accounting Manual as: instructional equipment, furniture and fixtures, non-instructional equipment, audio/video equipment, computer hardware, library/media equipment, laboratory equipment, athletic and physical education equipment, and other equipment. The Central Office Inventory Clerk shall be responsible for completing an Equipment Inventory Card, assigning a permanent number, and transmitting the Equipment

Inventory Card to the principal. Upon receiving the Equipment Inventory Card, the principal shall affix on the equipment the number which has been assigned to it.

2. The school principal or work site supervisor shall be responsible for attaching the inventory number to the equipment in a permanent manner.

SUPPLEMENTAL INVENTORY – ITEMS THAT DO NOT MEET THE DESCRIPTIONS OF FIXED ASSETS OR EQUIPMENT INVENTORY WITH A PER UNIT COST OF \$0.00 OR MORE AND A LIFE EXPECTANCY OF MORE THAN ONE YEAR.

1. Items with a per unit cost of \$0.00 or more that are not fixed assets or equipment according to the above definitions shall be considered a supplemental inventory items and shall be added to the supplemental inventory list. Items will be classified as “materials and supplies” rather than fixed assets or equipment.
2. A supplemental inventory of these items will have to be maintained at the local school for fire insurance and other purposes. You should include on this supplemental inventory maps, globes, stop watches, microscopes, expensive instructional tapes or materials, and other items of value that would need to be replaced in the event they were destroyed or stolen unless the items are considered to be consumable having a life expectancy of one (1) year or less.

Verification of Inventory Reports - The current year's inventory will be verified with the prior year's inventory reports to ensure the following:

1. All supplemental, equipment and fixed assets that should exist on the inventory reports have been inventoried and properly accounted for. A physical inventory shall take place at each school or work site no later than September 30 of each year. A total of five (5) items (randomly chosen) will be inventoried by the Central Office Inventory Clerk. Each principal is required to sign the printout at the time of the physical inventory.
2. All current year acquisitions have been included on the inventory.
3. All current year deletions have been properly deleted.
4. All current year transfers have been properly handled between cost centers.

Any variances occurring must be reconciled, properly documented, and made a part of the annual inventory report.

Disposal or Deletion Procedure - The following procedure shall be followed when an item is to be disposed of and deleted from inventory:

1. The Superintendent of Schools or designee must be notified prior to the disposing of fixed assets or equipment owned by the School District (the sale of all School District owned property will be handled through the Central Office to ensure compliance with all legal requirements).
2. The disposal and deletion of fixed assets or equipment shall be recorded on the equipment inventory as one of the following:
 - a. the sale of equipment
 - b. a trade-in on other equipment
 - c. removal due to obsolescence or wearing out
 - d. damaged beyond repair
 - e. loss due to disaster or theft

Assignment

1. School principals along with the Central Office Inventory Clerk are responsible for keeping equipment inventories current and in proper form. All entries are to be maintained by way of current accounting procedures in the Central Office.
2. School principals shall keep a current copy of the inventory forms on file in their offices.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998; July 6, 2000; September 29, 2005

LEGAL REF.: The Code of Alabama, 16-13-31 to 32, 16- 13-38(d), 41-5-14, 41-5-43.

DEPRECIATION OF CAPITALIZED ASSETS

The Governmental Accounting Standards Board (GASB) Number 34 requires the Board to report and depreciate capitalized assets effective with the beginning of fiscal year 2003. Capitalized assets are those assets owned by the Board that have an estimated useful life of longer than five years, are valued at least \$5,000, and are depreciable.

Valuation of Capital Assets

1. Capital assets include property, equipment, and infrastructure assets that are valued at cost where historical records are available and at an estimated historical cost where no historical records exist.
2. Donated fixed assets are valued at their estimated fair market value on the date received.
3. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.
4. Other costs incurred for repairs and maintenance are expensed as incurred.
5. Major outlays of capital assets and improvements are capitalized as projects are constructed.

Depreciation Method

Depreciation on all assets will be calculated on the straight-line basis over the assets estimated useful life.

Capitalization Thresholds

Capitalization thresholds are the set dollar amounts above which asset acquisitions are added to the capital asset accounts and estimated useful lives of capital assets.

Category	Threshold	Estimated Useful Life
Land Improvements	\$50,000	20 years
Buildings	\$50,000	25-50 years
Building Improvements	\$50,000	5-30 years
Equipment and Furniture	\$ 5,000	5-20 years
Vehicles	\$ 5,000	8-15 years
Equipment Under Capital Lease	\$ 5,000	5-20 years

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: April 22, 2004

LEGAL REF.: GASB 34, State Department of Education Memorandum dated 6/26/2002

EMPLOYEE USE OF PERSONALLY-OWNED EQUIPMENT

Employees may elect to bring personally-owned equipment to the school site for use in the course of their work. Equipment owned by an employee of the board may be used at the school only according to these guidelines:

1. Personally-owned equipment is not to be added to equipment inventories.
2. Personally-owned equipment must be approved by the immediate supervisor as acceptable use equipment for the specific employment situation.
3. If the personally-owned equipment is a computer, the technology coordinator must approve its connection to the network, and the use of the computer must comply with FILE: IFBGCB- Employee Acceptable Use of School Technology Policy. At the time that the computer is to be removed from school use, the technology coordinator shall be contacted to remove all school-district related programs and files.
4. Personally-owned equipment remains the property of the individual with the Winston County Board of Education assuming no liability in the event of damage to or destruction of the equipment.
5. No maintenance expenditures may be made to maintain personally-owned equipment.

FEES, PAYMENTS, AND RENTALS

General

The Board prohibits the collection of fees of any kind from students attending public kindergarten or any of the first six grades of the School District; however, the Board hereby grants school principals the authority to solicit voluntary donations from parents of children in grades K-6.

No fees shall be collected in secondary schools for courses specifically required by the state for graduation. The Board shall be authorized to set reasonable fees in non-required courses, (e.g., reasonable fees for laboratory and shop materials and equipment). Such fees may be waived for students who cannot afford to pay for them.

Textbook Damage or Lost Charges

All textbooks furnished free of charge to students shall remain the property of the State of Alabama and the Board. A receipt shall be signed by each student upon issuance of any textbooks by school officials. The parent, guardian, or other person having custody of the student to whom the textbooks are issued shall be held liable for any loss, abuse or damage to state-owned textbooks.

Failure to pay the School District for a lost or damaged book will result in non-issuance of other textbooks. The amount of payment for lost or damaged textbooks to the School District shall be determined by the following schedule:

- 1st year -- original cost
- 2nd year -- 75% of original cost
- 3rd year -- 50% of original cost
- 4th year -- 25% of original cost
- 5th year -- 25% of original cost

Reimbursement will be made to students who relocate textbooks after payment is made to the School District and upon presentation of payment receipt.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: Sep. 26, 1986

LEGAL REF.: The Code of Alabama, 16-10-6, 16-13-39.

FILE: ED
TCB, JGG

STUDENT TRANSPORTATION

Transportation, to and from school, shall be provided by the Board to eligible students of the School District in accordance with provisions of The Code of Alabama and State Board of Education rules and regulations. (See policy JGG and policy section T for more information.)

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: July 7, 1998

CONTRACTS WITH EXTERNAL INDIVIDUALS OR AGENCIES

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

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

The contract shall be in writing and shall be filed with the Accounting Office for audit purposes. The contract shall be signed by the contractor and the Superintendent of Schools; if the contract is in excess of \$7,500.00 and not approved as a part of the budget, Board approval shall be required prior to signing by the Superintendent of Schools.

CHILD NUTRITION PROGRAM MANAGEMENT

The Board shall provide for necessary facilities to operate Child Nutrition Programs. Each student in the school system shall have the opportunity to secure a type "A" meal provided by the School District. All meals served by the School District shall meet all requirements of law. The purpose of the Child Nutrition Program shall be to serve a well-balanced meal at a nominal charge.

The Superintendent of Schools or designee shall be responsible for operating an economically sound school lunch program. The Superintendent of Schools shall develop the necessary administrative rules and regulations and employ necessary personnel to initiate and maintain a quality Child Nutrition Program.

Child Nutrition Program Uncollected Meal Charges

Uncollected charged meals are in actuality bad debts. Uncollected charged meals are not an allowable expenditure for the Child Nutrition Fund. A nonpublic fund source must be established to cover any uncollected charges. Each school must maintain documentation to reflect the status of charged meals and the transfer of funds should charges remain uncollected by year end.

Child Nutrition Program Pricing for Adult Meals

USDA regulations set forth a minimum price that must be charged to non-CNP system employees for meals. This price must, at a minimum, be established at:

- The price of a paying student's meal
- + The USDA reimbursement for a paid meal
- + The value of commodity assistance per lunch.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: Sep. 26, 1986; REVISED: May 21, 2002

LEGAL REF.: The Code of Alabama, 16-22-3; P.L. 91-248, Part 245; Federal regulation 210.6(a); P.L. 93150; United States Department of Agriculture Regulations.

FILE: EGC

PROPERTY INSURANCE

The Board shall require that all buildings and contents be adequately and properly insured with the State Insurance Commission of the Department of Finance.

Periodic inspections shall be made by maintenance supervisor to determine if fire hazards exist in the schools.

All schools shall have adequate fire extinguishers that are checked and inspected at least once a year.

SOURCE: Winston County Board of Education, Double Springs, AL
ADOPTED: July 7, 1998

FILE: EIB

RECORDS RETENTION SCHEDULE

All records shall be kept for the length of time stated in the latest version of Local Boards of Education Functional Analysis & Records Disposition Authority issued by the Local Government Records Commission.

Disposal of records shall be in accordance with this same publication and only after the proper documentation has been provided to the RDA on the Local Government Records Destruction Notice and approval has been granted.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: Sep. 26, 1986; REVISED: July 7, 1998; May 3, 2007

LEGAL REF.: The Alabama State Records Commission Schedule, Number 917, Local Government Records Commission –Local Boards of Education Records Disposition Authority

STUDENT FEES

Elementary Grades

In accordance with law, no fees of any kind shall be mandated for collection from students attending kindergarten through grade six. Voluntary contributions may be solicited, Grades K-6, only upon approval of the local school principal and the Superintendent of Schools.

Grades 7-12

Reasonable fees may be charged for courses that are not required by the State Course of Study for graduation in grades 7-12.

System-Wide Fee Schedule

In order that the student fees be consistent among the schools of the School District, local school principals, with the advice of their certified staff, should meet periodically with the Superintendent of Schools to develop a consistent System-Wide schedule of student fees to be considered and voted upon by the Board. In all cases, it shall be the policy of the Board that student fees will be held to a minimum.

Student Activity Fees

Students shall not be assessed fees for the purpose of supporting general student activities. Individual clubs may assess fees directly associated with club activities when approved by the school principal, club sponsor and members. Participation in student activities shall be on a voluntary basis by all students. All fees to support student activities shall be approved by the local school principal, the activity sponsor, and club members.

SOURCE: Winston County Board of Education, Double Springs, AL

ADOPTED: Jun. 24, 1986

LEGAL REF.: The Code of Alabama, 16-8-7 to 10, 16-8-38, 16-10-6, 16-26-4, 16-36-32, 16-36-35; The Alabama Administrative Code, 290-030-010-.06, (8), Supp. 85-2.