

CHAPTER 7: BUSINESS SERVICES

BUDGET DEVELOPMENT

7.10

- I. Public Hearings – The Board of Education shall hold at least two open hearings pertaining to its proposed annual budget.
 - A. Copies of the proposed budget shall be provided to the public at each hearing on forms provided by the State Department of Education.
 - B. The Board shall seek input from the public concerning the proposed budget and the allocation of resources.
 - C. The hearing shall be held during a scheduled Board meeting in a place and at a time convenient for the general public to attend.
 - D. The date and time of each hearing shall be publicized in the local media in advance of the hearing. In addition, notice of each hearing shall be posted in a conspicuous place at the central office, the county courthouse, the main municipal building, and at each school.
- II. Proposed Budget – The proposed budget shall
 - A. Reflect the total amount of resources available to the Board from all funding and revenue sources.
 - B. Reflect the projected enrollment and the total proposed expenditure by each Board and for each school shall be available at the public hearings.
 - C. Clearly delineate the number of teachers, librarians, counselors, administrators and other support personnel projected to be employed at each school.
 - D. Clearly list the opening costs by category or function at each school
 - E. Delineate by school those operating resources earned including, but not necessarily limited to, those items contained in the Instructional Support Program of the Foundation Program, designating the amount of funds earned at each school per item based on average daily membership.
- III. Final Budget – After at least two public hearings have been held, the Board and Superintendent shall develop, consistent with state laws, a final budget.

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- A. On or before October 1, of each year, the Board shall prepare and submit to the State Superintendent of Education the final annual budget adopted by the Board which shall be in accord with state laws and rules.
- B. The budget adopted under these procedures shall not show expenditures in excess of income estimated to be available plus any balances on hand, except under conditions set forth by the laws of the estate governing the issuance of school warrants.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30,
16-13-140 to 16-13-145
290-2-01
ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: DC, DCB, DCCA, DCCA

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MONTHLY FINANCIAL RECONCILIATION

7.11

All school system financial records shall be reconciled with corresponding bank statements each month by the Superintendent or designee. A financial report showing the budgetary revenues, expenditures, and balances for all funds shall be presented to the Board monthly. Said report shall include the local schools' financial status.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30,

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: DCH, DN, DNB, DNC

CHAPTER 7: BUSINESS SERVICES

ACCOUNTING AND REPORTING

7.20+

I. Accounting

- A. The Board shall, following recommendations by the superintendent, prescribe regulations for the keeping of accounts and fiscal records and the making of reports by all under the Board's jurisdiction who are charged with such responsibility. Prescribed regulations shall be consonant with those of the State Board of Education, the Division of Administration and Finance of the State Department of Education, the directives of the state department of Examiners of Public Accounts and Generally Accepted Accounting Principles.
- B. Line items in the budget may be changed, with Board approval, at any time during the fiscal year provided such change is consistent with existing laws and regulations of the state and federal government.
- C. The Superintendent shall keep the Board informed through monthly financial statements concerning the status of the budget, and Board action necessitating expenditures shall be considered sufficient authority to exceed a line item if such action so requires.
- D. Said accounts and fiscal records shall be available during normal business hours for inspection by the public. They shall be preserved for a five-year period of time or for such period as specified by the State Department of Education or the state Examiners of Public Accounts.
- E. The Superintendent shall develop specific procedures to ensure that accounting practices throughout the system are consistent with Generally Accepted Accounting Principles.

II. Annual Financial Report

The Board shall publish annually in a public newspaper a complete statement of receipts and disbursements as well as a statement of outstanding funded and unfunded indebtedness of the school system for the 12-month period ending the preceding September 30. This report shall be published during the month of October. Such statements shall be drafted on the forms required by the State Superintendent of Education.

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III. Accountability Reports

- A. The Board shall prepare an annual accountability report for each of its schools. This report shall include but not be limited to the following:
1. A Funding and Expenditures Report, which shall include annual budgets, financial statements, and any other documents, which may be necessary to assess the financial stability of the Board.
 2. A Student Achievement Report which shall include a comparison of the immediately previous school year with the previous five (5) years regarding students' performance on testing required by the state Board of Education, dropout rates, attendance rates, graduation rates, college attendance and any other data deemed necessary by the Board of State Board of Education to inform the public about student achievement in each school.
 3. A School Safety and Discipline Report which shall include statistical information relating to student safety and discipline in each school and any other data deemed necessary by the Board or the State Board of Education to inform the public about safety and discipline in each school.
- B. These reports shall be released to the media, presented to parent organizations, members of the Legislature who represent the area in which a particular school is located and the State Superintendent of Education.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

**CODE OF ALABAMA 16-1-30,
16-6B-6, 16-6B-7, 16-11-22, 16-11-24,
16-12-14, 16-12-31, 16-13-106
16-13-140, 16-13-143, 16-13-144, 41-5-14**

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

**ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: CH, CI, DCB, DCCA, DCI, DCHA, DO, EDAG**

CHAPTER 7: BUSINESS SERVICES

WORTHLESS CHECKS

7.20.1

The face value of a check returned for insufficient funds (NSF) may not be absorbed as a cost by the state, federal, or public local funds. An uncollected check is considered a bad debt. Bad debts are not considered an allowable expenditure for any state, federal, or public local funds.

Each local principal or other school administrator must exercise due diligence in the acceptance of checks and in the collection of NSF checks. A list of individuals who have submitted bad checks should be maintained in order to prevent the receipt of any further checks from those individuals. Uncollected NSF checks may not be simply written off. The local school or school system must take necessary actions to collect the check amount and must document those actions and procedures.

A NSF check fee of \$20 must be charged to the check writer for all returned checks whether collected or not. The fee collected are utilized to cover any expenses incurred in collecting checks and in covering the actual face value of any uncollected checks. The collected NSF check fee will be maintained in the nonpublic account and will be recorded in a separate NSF fee account activity code. These non-public fees must be used to cover any insufficient checks in state, federal, or public fund accounts. The NSF fee will be restricted for the sole purpose of covering any in collectible NSF checks or expense incurred in the collection of such checks.

NSF checks must have documentation on file to reflect transfers to the appropriate funds for the replacement of the uncollected NSF check plus any other collection expense incurred relating to said NSF check.

Uncollected NSF checks may not be written off. Necessary actions must be taken to collect the check amount. Two notices will be sent 10 days apart. If no response is received, all documentation will be forwarded to the District Attorney's Unit in compliance with and through the District Attorney's Worthless Check policy.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30,

16-6B-6, 16-6B-7, 16,-11-22, 16-11-24,

16-12-14, 16-13-31, 16-13-106,

16-13-140, 16-13-143, 16-13-144, 41-5-14

ADOPTED: 03/08/07

REVISION DATE(S): 12/13/16

FORMERLY: DGA

CHAPTER 7: BUSINESS SERVICES

FEES/TUITION	7.21
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- I. The Board shall not collect fees of any kind from children attending public kindergarten or any of the first six (6) grades of the school system.
- II. No fees shall be collected in secondary schools for courses required for graduation. The board shall set reasonable fee in non-required courses, e.g., reasonable fees for laboratory and shop materials and equipment. Such fees shall be waived for students who cannot afford to pay set fees.
- III. The Board may assess a tuition fee those students residing outside the territory over which the board has jurisdiction.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:

CODE OF ALABAMA 16-1-30
16-10-6, 16-11-26

ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: DFG

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SALE OF EQUIPMENT AND SUPPLIES

7.22

- I. The Board authorizes the Superintendent to grant permission for the operation of stores selling merchandise that is needed by pupils 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 the minimum number of hours in the Board approval day.
- II. Separate records. Subject to audit, shall be kept for school stores, and profits derived from sales shall be used for general items supporting the school as a whole.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

16-8-8, 16-11-9, 16-11-22

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

PAYROLL PROCEDURES

7.23

I. Payroll Preparation

- A. The Board delegates payroll preparation for the payment of employee salaries to the Superintendent or his/her designee. The payroll shall be in accordance with the salary schedule approved by the Board, and rules or regulations promulgated by the State Superintendent of Education, and state law.
- B. No money shall be paid on any payroll until the Superintendent certifies in writing to the President of the Board that the payroll is correct and that all amounts shown are owing and should be paid.

II. Salary Deductions

- A. The Board will make salary deductions, which are considered statutory, including federal income tax, state income tax, retirement, etc., in accordance with applicable laws and regulations.
- B. The Board will make salary deductions when employees or groups of employees request such deductions as provided by law. The deductions shall be made from salaries and shall be remitted to the appropriate recipient as specified and in a timely manner, as law designates, following each deduction (see citation of old policy GALDC).
- C. New authorization for payroll may be added twice per year.
- D. Upon termination, amount owed under the authorization of an employee shall be deducted from an employee's final pay. If amount owed is more than the employee is due, the employee will sign a payment contract as determined by the Board.
- E. When amounts have been correctly deducted and remitted by the Board, the Board shall bear no further responsibility or liability for further transactions. The Board shall not be liable for any error while acting in good faith to make the subject deductions.

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- F. When an employee is separated from the system prior to the end of the contract period the terminal pay shall be computed on a per diem basis.
- G. Membership dues for employee organizations may be paid by payroll deduction in accordance with state law. Dues are assessed on an annual basis. Deductions shall be made based upon membership lists and forms provided by the respective organizations. These lists shall be corrected, updated, and returned to the respective organizations in accordance with state law. Deductions shall be made from the membership lists unless an employee revokes authorization for such deductions by providing written notice of revocation on or before September 15. Organizations wishing to set up payroll deduction of membership dues must certify in accordance with the law. Organizations already receiving dues through payroll deduction on the effective date of this policy shall maintain their status through the end of the school year, given the annual basis provided above, and be given the opportunity to certify for the succeeding school year and future years.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

**16-12-17, 16-13-10, 16-13-231, 16-13-232, 16-22-5,
16-22-6, 16-22-7, 16-22-17, 36-1-4**

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07, 07/12/14

FORMERLY: DJC, DJCA, GAL, GALDC

CHAPTER 7: BUSINESS SERVICES

OPTIONAL SPLIT PAYMENT FOR NEW EMPLOYEES

7.23.1

New employees, who begin work at the beginning of the school year (August), shall have the option of requesting that their first month's paycheck be divided as follows:

August 31

One-half of the monthly net salary (only required deductions will be withheld from this payment).

September 30

One-half of the monthly net salary (required deductions will be withheld from this payment). In order to qualify for this split payment, an employee must make the request in writing to the payroll department before the last week in August. After the September 30 paycheck, subsequent paycheck will be monthly and will include all deductions, as is the practice of the payroll department for other employees.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA

ADOPTED: 08/16/11
REVISION DATE(S): NEW

CHAPTER 7: BUSINESS SERVICES

TRAVEL EXPENSE REIMBURSEMENT

7.24+

- I. Travel expenses incurred by employees and Board members or other authorized person involved in conducting School Board business may be reimbursed when authorized persons involved in conducting School Board.
- II. Employee must receive approval in advance from the Superintendent.
- III. Any person requesting reimbursement for travel expenses shall provide required documentation. Standard subsistence (meal) allowance, expenses, vehicle mileage costs, and other allowable travel reimbursement may be established. No person shall receive reimbursement from the Board and from other sources for the same travel expense, nor shall payment be made for personal items or entertainment.
- IV. The Superintendent shall establish uniform procedures to implement this policy and prescribe forms and procedures necessary for maintaining accurate, uniform records. Travel procedures shall ensure reasonable economy.
- V. Violation of this policy or falsification of required records shall be grounds for disciplinary action including dismissal.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

16-1-16, 16-8-8, 16-11-9, 16-12-1, 16-12-3(a)

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: CGPD, DJD, GALE, ECCHB

CHAPTER 7: BUSINESS SERVICES

CASH IN SCHOOL BUILDINGS

7.25

It shall be the policy of the Board that all school funds collected at each school or school activity of the board shall be deposited in a bank on a daily basis, to include night depository. In the event that due to an unforeseen or emergency situation it is impossible to deposit said funds on the day of receipt, it is the responsibility of the local school principal to provide for the security of the funds until the next day the bank open. No more than one hundred dollars (\$100) should be maintained within any school facility overnight.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: DL

CHAPTER 7: BUSINESS SERVICES

PART 200-UNIFORM GUIDANCE FOR FEDERAL I PROGRAMS

7.29

Cash Management for Federal Funds

The Board will minimize the time between the receipt of federal funds from the United States Treasury, the Alabama Department of Education, or other pass-through entity, and the disbursement of those federal funds. Federal funds will only be requested to meet immediate cash needs for reimbursement not covered by prior receipts and anticipated disbursements that are generally fixed, such as monthly program salaries and benefits. Disbursements will be made within in twenty business days after receipt of funds.

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

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

Determination of Allowable Costs

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

- The proposed expenditure is included in the federal program budget;
- The proposed expenditure is reasonable and necessary for the federal program;
- The proposed expenditure is consistent with procedures for financial transactions of the board including Purchase order approval procedures;
- Contract review and approval procedures,
- Applicable competitive purchasing procedures;
- Documentation supports allow ability of transaction.

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

Travel Policy

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by board employees who are in travel status on official business of the board. The board's travel policy provides for reimbursement and payments for travel costs of employees paid from federal funds that is consistent with the travel costs for board employees paid from state or local funds.

Conflict of Interest Policy

Generally, a conflict of interest exists when a board member, board employee, or agent of the board participates in a matter that is likely to have a direct effect on his or her personal financial interests. A financial interest may include, but is not limited to, stock ownership, partnership, trustee relationship, employment, potential employment, or a business relationship with an applicant, vendor, or entity. A board member, board employee, or agent of the board may not participate in his or her official capacity in a matter that is likely to have direct and predictable effects on his or her financial interests. A board member, board employee, or agent of the board will abide by the Federal and state laws and regulations that address conflict of interest standards. In general, the Federal rule provide that:

No employee, officer, or agent of the board shall participate in selection, or in the award or administration of a contract supported by Federal funds if he or she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs, or is about to employ any of the parties indicated herein, has a financial or other interest in a tangible personal benefit from the firm considered for a contract The board's officers, employees, or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subcontracts.

A board member, board employee, or agent of the board may not review applications, proposals, or participate in the evaluation or selection process where his or her participation in the review process would create the appearance that he or she is: (a) giving preferential treatment; (b) losing independence and impartiality; (c) making decisions outside official and appropriate channels; or (d) harming the public's confidence in the integrity of the board.

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Situations and circumstance presenting an actual conflict of interest or the appearance of a conflict of interest should be brought to the immediate attention of the superintendent. A board employee, board member, or agent of the board who has knowledge of a possible conflict of interest should identify the conflict and notify the superintendent. The superintendent will document his or her actions related to the reported conflict of interest. Resolution can consist of disqualification, recusal, waiver, or other appropriate measures. Appropriate measures may include reporting a conflict of interest to the State Ethics Commission, the Alabama State Board of Education, or the appropriate federal agency.

Procurement Policy

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

- Alabama Competitive Bid Laws (Chapter 13B of Title 16, Code of Alabama 1975);
- Joint Information Technology Purchasing agreement (Chapter 13B of Title 16, Code of Alabama 1975);
- Public Works Law (Title 39, Code of Alabama 1975)

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

- Avoid acquisition of unnecessary or duplicative goods and services;
- Use the most economical and efficient approach for acquisitions;
- Award acquisition contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement;
- Consider contractor integrity, compliance with public policy, record of past performance, and financial and technical resources prior to awarding procurement contracts;
- Maintain records sufficient to document the history of the procurement; and,
- Conduct procurement transactions in a manner that provides full and open competition.

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

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The board will request proposals for those professional service contracts (excluding architectural and engineering services) that are exempt under state procurement laws if the contracts exceed \$250,000 and will be paid from federal or child nutrition program funds. The board will utilize a team of three or more qualified individuals to conduct a technical evaluation of proposals received and for selecting recipients. As a part of the evaluation, the individuals on the evaluation team will sign an assurance, that each of the individuals is in compliance with the board's conflict of interest policy.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA COMPETITIVE BID LAWS
JOINT INFORMATION TECHNOLOGY PURCHASING
AGREEMENT
PUBLIC WORKS LAW
HISTORY:

CODE OF ALABAMA 16-1-30
CHAPTER 13B OF TITLE 16, 1975
CHAPTER 13B OF TITLE 16, 1975
TITLE 39, 1975
ADOPTED: 02/14/19
REVISION DATE(S):
FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

DEPOSITORY OF FUNDS

7.30

- I. All funds of the Board, whether federal, state or local, shall be deposited in a bank or trust company designated as the depository of the board and to the account only of the Board.
- II. To the extent possible, no funds shall be left in a school overnight.
- III. Depositories in compliance with applicable state laws may only be used.
- IV. Funds held solely for the purpose of paying registrars or paying agents are exempt from the requirements of Title-41, Code of Alabama.
- V. No more than one hundred dollars (\$100.00) should be maintained within any school facility overnight.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

11-1-7, 16-8-8, 16-11-9

16-12-3, 41-14A-1, et seq

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: DG, DND

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FOOD SERVICES FUNDS

7.31*

The Attalla city Board of Education requires that all Child nutrition Program funds be accounted for in accordance with policies and procedures set forth by the local, state, and federal requirements.

The Attalla City Board of Education Child Nutrition Program does not allow for meals to be charged. This includes adult meals and ala carte items.

Students who have lost or forgotten meal money may be given an alternate breakfast and/or lunch.

Also, each local school office has a contingency plan to provide money for meals through donated funds (such as PTA) which is the responsibility of the principal/staff to collect.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

6-11-21, 16-11-22, 16-12-3(a),(f), 16-12-12,

16-13-31, 16-22-11

290-080-030-.03

ADOPTED: 03/08/07

REVISION DATE(S): 02/13/16

FORMERLY: JGH

CHAPTER 7: BUSINESS SERVICES

INVESTMENT OF FUNDS

7.32

- I. Based upon a written system of internal controls and operational procedures, the Superintendent shall invest temporarily idle funds to earn the maximum return for the period available. Highest priority shall be placed on the safety and liquidity of funds. Funds may be placed in the following types of investments:
 - A. Bids from qualified depositories;
 - B. Certificates of deposit;
 - C. Time deposits;
 - D. Securities of the United states Government including obligations of the United States Treasury; or
 - E. Investment pools managed and directed by an approved agency of the state.
- II. The principal shall invest temporarily idle internal school account funds in qualified depositories at the best available return subject to the approval of the Superintendent.
- III. Other investments may not be made unless specifically authorized.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

16-8-8, 16-11-9, 16-12-3, 41-14A-1, et, seq.

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

RESERVE FUNDS

7.33*

- I. The Attalla City Board of Education, in accordance with Alabama law, directs that a General Fund reserve fund balance be maintained of an amount not less than one month's operating expenditures. Operating expenditures shall include all funds necessary to support normal operations of the school district for one month and shall be calculated based on the current budget or current actual expenditures, whichever is greater.
- II. The Attalla City Board of Education sets as a goal to achieve and maintain a balance equal to two months operating reserves. This goal does not replace the legal requirements specified in the previous paragraph.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

16-11-21, 16-11-22, 16-12-3(a), (f),

16-12-12, 16-13-31, 16-22-11

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

BONDED PERSONNEL

7.40

- I. The Superintendent and the Chief School Financial Officer shall be bonded at an amount fixed by the Board in accordance with State and Federal laws by 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.
- II. The Superintendent shall secure surety bonds, in an amount agreed upon by the Board, for all employees of the school system who may be charged with the responsibility of handling public school funds. The Board shall determine, upon recommendation of the Superintendent, and in accordance with state and Federal laws, bond amounts.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30
6-11-7, 16-13-8, 16-13-9

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: ABD, DH

CHAPTER 7: BUSINESS SERVICES

INDEBTEDNESS

7.41

Any school employee or other person shall be personally liable for creating any bill of indebtedness against a school or against the School Board unless authority exists under duly adopted policy of the School Board unless authority exists under duly adopted policy of the School board or unless authorized in writing by the Superintendent. Any employee violating the provisions of this rule may be subject to cancellation of his or he contract or dismissal from employment.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

LEGISLATIVE ACTS:

HISTORY:

CODE OF ALABAMA 16-1-30

16-8-8, 16-11-9, 16-11-17

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: DJEG

CHAPTER 7: BUSINESS SERVICES

AUDITS

7.50

- I. System Audits – Annual audits by a Certified Public Accountant shall be made of the accounts and records of the system as early as possible after the end of the fiscal year pursuant to controlling laws and rules.
- II. As required by the State Department of Education, local school funds and accounts for which the principal at each school has responsibility shall be audited. Lunchroom accounts handled by central office personnel shall not be included in the local school audits but are subject to other required audits.
- III. The Superintendent shall be responsible for filing copies of the audit with the proper authorities as prescribed by law. A copy of the audit shall be available for inspection by the public during normal working hours at the central office.
- IV. Auditor – The Attalla City Board of Education shall approved the auditing firm to be employed. Auditors shall conduct audits in accordance with procedures prescribed by the State Board of Education. Audits other than annual audits may be performed as deemed necessary by the Superintendent, State and/or Federal governments.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

16-4-7, 16-4-8, 16-11-22, 41-5-14, 41-5-23

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

FUNDS BALANCE POLICY IN ACCORDANCE WITH GASB STATEMENT NO. 54

7.50+

- I. Purpose: The following policy is necessary in order to address the implications of Governmental Accounting Standards board (GASB) Statement No. 54, Funds Balance Reporting and Governmental Funds Definitions.
- II. Governmental Funds Definitions. The following definitions will be used in reporting activity in governmental funds. The Board may or may not report all funds types in any given reporting period, based on actual circumstances and activity.
 - A. The general fund is used to account for and report all financial resources not accounted for and reported in another fund.
 - B. 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,
 - C. 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 Services funds should be used to report resources if legally mandated.
 - D. 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.
- III. Funds balances will be reported in governmental funds under the following five categories using the definitions provided by GASB Statement No. 54:
 - A. Non-spendable 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 non-spendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include inventories, prepaid items, deferred expenditures, long-term receivables, and outstanding encumbrances.

CHAPTER 7: BUSINESS SERVICES

- 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: child nutrition programs, construction programs, and restricted grants.
- C. Committed fund balances consisted 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 an 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 purpose 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. An annual report of all restricted, committed and assigned funds for the Board of Education will be included each year in the annual audit report.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA

ADOPTED: 10/13/11
REVISION DATE(S):
FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

CENTRAL OFFICE AUDITS

7.50.1

Accounting procedures in the School System shall conform to the procedures and systems required by the State Superintendent of Education.

Financial records of the School System will be audited annually on the approval of the Board and at the expense of the Board. Such audits shall be conducted by a reputable auditing firm/individual licensed to do business in Alabama.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-11-30

16-4-7, 16-4-8, 16-11-22, 41-5-14, 41-5-23

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: DID

CHAPTER 7: BUSINESS SERVICES

PURCHASING AND BIDDING

7.60

- I. Bidding
 - A. The Board directs that expenditures of public school monies in excess of \$15,000 made by the Board for labor, services, work, the purchase or lease of materials, equipment, supplies or any other personal property, established by state law, shall be contracted by free and open competitive bidding with sealed bids and shall be awarded to the lowest responsible bidder meeting specifications.
 - B. Bids for building/capital improvement projects exceeding \$50,000 must comply with the state public work law.
- II. Local Purchasing
 - A. The Board will purchase locally provided products of equal quality that are readily available from local suppliers at prices equal to other non-local vendors. Pursuant to state law and Board, when purchasing personal property or contractual services, shall give preference to commodities produced in Alabama or sold by Alabama persons, firms or corporations.
 - B. The board shall not be limited to making purchases within the local community or the state of Alabama when such local purchases within the local community or the state of Alabama so not meet the quality or competitive price of goods or services available from vendors outside the local community or State of Alabama.
 - C. Preference may be given to a local vendor having a place of business in the county or municipality for the purchase of personal property, when a bid submitted by such a resident bidder is no more than three (3) percent greater than the bid of the lowest responsible bidder.
 - D. The school shall require that a requisition /purchase order system be established and followed.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30
41-15-50, 41-16-51, 41-16-57, 39-2-1, et seq.

ADOPTED NEW POLICY: 03/08/07
REVISION DATE(S): 03/08/07, 12/13/16
FORMERLY: DJE, DJECC, DJF, DJEG

CHAPTER 7: BUSINESS SERVICES

ACQUISITION, USE, AND EXCHANGE OF SCHOOL PROPERTY

7.61+

- I. Acquisition
 - A. All property purchased through system funds, internal funds, or donations from outside sources shall be acquired using system purchasing procedures.
 - B. All property, including vehicular equipment, shall be under the full control and name of the School board.
 - C. All property with a value of one hundred dollars (\$100) acquired through internal accounts or donations shall be reported immediately by the principal of worksite supervisor to the designated property records office on the prescribed forms.
 - D. Principals and worksite supervisors shall be responsible for determining that all property is identified and accounted.
 - E. Principals and worksite supervisors shall be responsible for determining that all property is identified and accounted.
- II. Exchange – Each principal and worksite supervisor shall determine the property needs for his/her school or department. The principal or system department head shall declare any property, which is not needed, upon approval of the designated property control office, and may requisition additional property through proper procedures.
 - A. Surplus property shall be reported on proper forms to the designated property records office, which shall be responsible for acquiring and storing the surplus property.
 - B. Property items with a value as established in (1) (c) above may be exchanged between system departments and schools when approval is granted by the designated property records office and subsequently by the appropriate administrator. Notification of each approval shall be filed in writing with the designated property records office to adjust property records of schools and system departments.
 - C. School Board equipment shall not be used for gainful outside employment or private use of employees or by any outside group or organization.

CHAPTER 7: BUSINESS SERVICES

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30
16-8-8, 16-11-9, 16-12-3

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: DICB, GAQ

CHAPTER 7: BUSINESS SERVICES

SALE, TRANSFER, OR DISPOSAL OF PROPERTY

7.62+

- I. Subject to law and regulations of the state Board of Education, the School Board may sell, transfer, or dispose of any school real or tangible property, including instructional materials held by the Board, which are declared by a vote of the Board to be unnecessary or unsuitable for school purposes because of location, condition or other cause.
- II. The Superintendent shall advise the Board in the event that certain property is no longer needed for school purposes.
 - A. The Board, upon receipt of such report, may at its discretion declare that such property is no longer needed for school purposes.
 - B. Once real property is declared by the Board to be no longer needed for school purposes, the Superintendent is authorized to take appropriate action to dispose of such property as outlined below:
 1. Obtain a real estate appraisal reflecting the fair and market value.
 2. Notify local government authorities that such property is no longer needed for school purposes and invite a proposal.
 3. Follow the procedures in the manner prescribed by state law for the sale of real estate.
 4. Upon receipt of final bid, make a recommendation for Board action.
- III. The Board also may sell surplus personal property for an adequate consideration when such action is in the best interest of the school system. Disposal procedures shall be in a manner prescribed by state law for the sale or disposal of surplus personal property.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA 16-1-30

**16-11-9, 16-11-12, 16-20-8, 16-20-9, 41-4-33,
41-16-120**

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: DFN, DO, ECCG, ECCGB

CHAPTER 7: BUSINESS SERVICES

LOST OR STOLEN PROPERTY

7.63

- I. The Principal or designee shall notify the following individuals when any school property has been vandalized, stolen, or lost:
 - A. The proper law enforcement agency immediately to provide such information as may be available if the property is believed to have been stolen.
 - B. The system office by telephone; and,
 - C. In writing with a copy of such notice being sent to the Superintendent.
- II. The custodian of the property records shall prepare a written report and recommendation to the Superintendent if the property is not recovered within thirty (30) days.
- III. The Superintendent shall report to the Board any property that has been lost or stolen if not recovered within thirty (30) days after the discovery of the loss or theft except major losses shall be reported to the Board immediately. Such report shall include a recommendation that the property record be made inactive and any information applicable to personal liability shall also be reported.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30
16-8-8, 16-11-9, 16-12-3

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

INVENTORIES AND PROPERTY MANAGEMENT

7.64+

The Superintendent or designee shall maintain an adequate and accurate record of all tangible personal property of the system. The record shall indicate the date of acquisition, and fund from which purchased, identification number, and property record number. Records shall be consistent with all controlling requirements of Alabama statutes and rules (to include a depreciation schedule of capital assets and estimated useful life of various assets). School inventories shall be verified by administration at the Superintendent's direction.

- I. All equipment that has a value or cost specified by the board shall be listed.
- II. Property inventories shall be performed annually. It shall be each principal's duty to designate a person to make an annual inventory of all school property within his/her building(s). This report shall include recommendations for the disposition of obsolete and surplus equipment and equipment beyond economical repair. Such inventory shall be verified by the central office and filed with the central office at the time designated in writing by the property control officer or at the time of any principal's resignation.
- III. Any incoming principal and the property control officer shall make an inventory of all school equipment when the new principal assumes the duties of the position. This inventory shall be checked against the last inventory made at the school and a report shall be filed with the central office to identify any shortage or discrepancies.
- IV. The principal shall also be responsible for taking inventories of properties not covered in subsection (1) herein such as library books, films and tapes, and other materials as deemed appropriate. These inventory records shall remain on file in the individual school.
- V. The Superintendent shall prescribe the procedures for the accountability of property.
- VI. All equipment purchased by the various school organizations or by outside organizations for school or system use shall become School Board property and shall be recorded and inventoried in the same manner as all other equipment of a similar nature.
- VII. The Superintendent shall report to the School Board any property that has been lost or stolen if recovery is not made by the next regular School Board meeting after the discovery or the loss or theft. Such report shall include a recommendation for inactivation of the property record and information concerning possible liability which may be appropriate as the circumstance may indicate.

CHAPTER 7: BUSINESS SERVICES

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

CODE OF ALABAMA 16-1-30

16-8-8, 16-11-9, 16-11-12

HISTORY:

ADOPTED: 03/08/07

REVISION DATE(S): 03/08/07

FORMERLY: EC, ECC

CHAPTER 7: BUSINESS SERVICES

RISK MANAGEMENT INSURANCE

7.70

- I. No new policy or procedure will be approved by the Board without first giving careful consideration to the school system's risk exposure.
- II. When the purchase of insurance coverage is deemed necessary, such purchase will be made on the basis of service offered by the insurer or self-funded programs, the reliability and financial stability of the insurer or self-funded program, and the price of the coverage as competitively determined.
- III. Insurance Coverage - The Board shall insure for:
 - A. Full value of all property for which it has title, including but not necessarily limited to building and contents.
 - B. Errors and omissions liability coverage to protect Board members, Board employees and the school system.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30
16-11-12, 16-11-27, 16-12-5, 16-22-5

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: EDB, EG, EGC, EGD, KG

CHAPTER 7: BUSINESS SERVICES

FUND-RAISING FOR SCHOOL PROJECTS AND ACTIVITIES

7.90*

All fund-raising projects and activities by school or groups within the school shall contribute to the educational and extracurricular experiences of students and shall not be in conflict with the overall instructional program as administered by the Superintendent.

The determination of the fund-raising projects and activities for a school shall be the responsibility of the principal and the staff and shall conform to the following conditions and any directives by the Superintendent.

- I. Fund-raising activities and projects within all schools shall be kept within a reasonable limit. Before approving any project or project or activity, the principal shall require full justification of the need and explanation of the manner in which the funds will be expended.
- II. A written request for fund-raising projects and activities shall be submitted to the principal for approval.
- III. Merchandising projects shall be kept to a minimum.
- IV. Door-to door solicitation by students below 9th Grade is prohibited.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA 16-1-30
16-8-8, 16-11-9, 16-12-3
290-080-030-.03
ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

SHORT TERM NOTES

7.91

- I. In accordance with state law, the Board has the authority during any fiscal year, and upon recommendation of the Superintendent of the Superintendent, to borrow money in anticipation of current revenues for that fiscal year and to pledge the current revenues for said fiscal year for the payment of such loan or loans if funds on hand are not sufficient to meet current expenses. Such loans shall be due and payable not later than the close of the current fiscal year or when the state makes its final appropriation. All such loans shall be recommended by the Superintendent and approved by the Board prior to negotiation and execution of the loan. Rates of interest on any loans shall not exceed the maximum allowed by law.
- II. All notes or other evidence of indebtedness of the Board, unless specified otherwise by law, shall be signed by the President of the Board and Superintendent and shall be limited as prescribed by law.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:

CODE OF ALABAMA
16-1-30
16-13-145

ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: DFE

CHAPTER 7: BUSINESS SERVICES

EXPENDITURE OF PUBLIC FUNDS FOR RECOGNITION

7.92

In order to promote academic excellence and recognize significant contributions to education, the Board may expend public funds for the purchase of trophies, plaques, academic banquets, and other appropriate honors to recognize special contributions by student, faculty, and staff, and the public that strengthen public education in the school system and the state of Alabama.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA
16-1-30

ADOPTED: 03/08/07
REVISION DATE(S): 03/08/07
FORMERLY: NEW

CHAPTER 7: BUSINESS SERVICES

EXPENDITURE OF FUNDS	7.93
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Any and all funds of the school system, whether received from federal, state, local or other resources shall be disbursed only on the written order of the Superintendent or his/her designee.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
ALABAMA ADMINISTRATIVE PROCEDURE ACT:
HISTORY:

CODE OF ALABAMA
16-1-30

ADOPTED: 03/08/07
REVISION DATE(S):03/08/07
FORMERLY: DJ

CHAPTER 7: BUSINESS SERVICES

POLICIES AND PROCEDURES FOR FEDERAL PROGRAMS

7.94

CASH MANAGEMENT FOR FEDERAL FUNDS

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

- Reimbursement not covered by prior receipts and;
- Anticipated disbursements that are generally fixed, such as monthly program salaries and benefits; or,
- Disbursements will be made within in fifteen business days after receipt of funds.
- The Chief School Financial Officer will maintain financial records that account for the receipt, obligation, and expenditure of each federal program fund.
- Cash balances for each federal program fund and for the aggregate of all federal program funds will be monitored daily by the Chief School Financial Officer or designee.

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

DETERMINATION OF ALLOWABLE COSTS FOR FEDERAL FUNDS

Before instituting, a financial transaction that will require the expenditure of federal funds the federal program director and the chief financial officer or designee will determine that the proposed transaction meets the requirements for allowable costs for the federal program. Actions to determine allowable costs will assurance that:

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

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Before payments are made from federal funds the federal program director and the chief financial officer or designee will determine that the federal program expenditure complies with generally accepted accounting principles and complies with state, local, and federal laws, rules, and regulations. Any cost reduction or cash refunds (rebated, discounts, etc.) related to the transaction will be credited to the Federal program.

TRAVEL POLICY FOR FEDERAL FUNDS

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by board employees who are in travel status on official business of the board. The board's travel policy provides for reimbursement and payments for travel costs of employees paid from federal funds that is consistent with the travel costs for board employees paid for state or local funds.

CONFLICT OF INTEREST POLICY FOR FEDERAL FUNDS

Generally, a conflict of interest exists when a board member, board employee, or agent of the board participates in a matter that is likely to have a direct effect on his or her personal and financial interests. A financial interest may include, but is not limited to, stock ownership, partnership, trustee relationship, employment, potential employment, or a business relationship with an applicant, vendor, or entity. A board member, board employee, or agent of the board may not participate in his or her official capacity in a matter that is likely to have direct and predictable effects on his or her financial interests.

A board member, board employee, or agent of the board will abide by the Federal and state laws and regulations that address conflict of interest standards. In general, the Federal rules provide that:

No employee, officer, or agent of the board shall participate in selection, or in the award or administration of a contract supported by Federal funds if he or she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs, or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from the firm considered for a contract. The board's officers, employees, or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subcontracts.

The board's conflict of interest policies include adherence to the Alabama Ethics Law, which defines conflict of interest as:

CHAPTER 7: BUSINESS SERVICES

A conflict on the part of a public official or public employee between his or her private interests and the official responsibilities inherent in an office of public trust. A conflict of interest involves any action, inaction, or decision by a public official or public employee in the discharge of his or her official duties which would materially affect his or her financial interest or those of his or her family members or any business with which the person is associated in a manner different from the manner it affects the other members of the class to which he or she belongs.

A board member, board employee, or agent of the board may not review applications, proposals, or participate in the evaluation or selection process where his or her participation in the review process would create the appearance that he or she is: (a) giving preferential treatment; (b) losing independence and impartiality; (c) making decisions outside official and appropriate channels; or (d) harming the public's confidence in the integrity of the board.

Situations and circumstances presenting an actual conflict or the appearance of a conflict should be brought to the immediate attention of superintendent. A board employee, board member, or agent of the board who has knowledge of a possible conflict of interest should identify the conflict and notify the superintendent. The superintendent will document his or her actions related to the reported conflict of interest. Resolution can consist of disqualification, recusal, waiver, or other appropriate measures. Appropriate measures may include reporting a conflict of interest to the State Ethics Commission, the Alabama State Board of Education, or the appropriate federal agency.

PROCUREMENT POLICY FOR FEDERAL FUNDS

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

- Alabama Competitive Bid Laws (Chapter 13B of Title 16, Code of Alabama 1975);
- Joint Information Technology Purchasing Agreement (Chapter 13B of Title 16, Code of Alabama 1975);
- Public Works law (Title 39, code of Alabama 1975)

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

- Avoid acquisition of unnecessary or duplicative goods and services;
- Use the most economical and efficient approach for acquisition;
- Award acquisition contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement;
- Consider contractor integrity, compliance with public policy, record of past performance, and financial and technical resources prior to awarding procurement contracts;

CHAPTER 7: BUSINESS SERVICES

- Maintain records sufficient to document the history of procurement; and,
- Conduct procurement transactions in a manner that provides full and open completion.

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

The board will request proposal for professional services contracts (excluding architectural and engineering services) that are not subject to the state procurement laws. The board will utilize a team of three or more qualified individuals to conduct a technical evaluation of proposal received and for selecting recipients. As a part of the evaluation, the individual on the evaluation team will sign in assurance, that each of the individuals is in compliance with the board's conflict of interest policy.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

ALABAMA COMPETITIVE BID LAWS

**JOINT INFORMATION TECHNOLOGY PURCHASING
AGREEMENT**

PUBLIC WORKS LAW

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

HISTORY:

CODE OF ALABAMA

CHAPTER 13B OF TITLE 16 1975

CHAPTER 13B OF TITLE 16 1975

TITLE 39, CODE OF ALABAMA 1975

ADOPTED: 11/13/16

REVISION DATE(S):

FORMERLY:

CHAPTER 7: BUSINESS SERVICES

PAYROLL DIRECT DEPOSIT

7.95

The Attalla City Board of Education requires employees to participate in direct deposit of payroll checks. Forms for indicating the banking institution, employee account number, and other necessary information shall be available through the payroll department.

Payments that cannot be directly deposited shall be mailed to the employee's home address of record or shall be delivered by other means as directed by the Superintendent.

STATUTORY AUTHORITY:
LAW(S) IMPLEMENTED:
HISTORY:

CODE OF ALABAMA
16-8-8, 16-8-9, 16-9-32
APPROVED: BOARD MEETING 12-12-2019