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E. FISCAL AND BUSINESS MANAGEMENT

E.1 BUILDINGS AND GROUNDS MANAGEMENT

The Superintendent of Schools and/or his designated representative will be responsible for keeping the buildings and grounds of the School District in good repair. The Superintendent of Schools may employ (with Board approval) the necessary personnel to effectively maintain the buildings and grounds of the School District.

E.1-1 SAFETY PROGRAM

The Board of Education strives to maintain safe buildings, grounds and equipment in order to minimize accidents or injury to students, employees and other citizens. Protection shall be provided from such dangers as fire, natural disasters, mechanical and electrical malfunction and other avoidable hazards.

Buildings shall be planned, equipped, and maintained in accordance with appropriate local, state and federal building codes and safety regulations.

Buildings shall be provided with fire and tornado alarm systems and fire extinguishers.

Proper supervision of students and other citizens using the facilities shall be expected at all times.

The Superintendent shall develop a district-wide safety program which coordinates the requirements of the Emergency Management program with appropriate local officials who serve the School District.

Safety instruction, to include accident prevention and safety drills, shall be stressed at all grade levels. Expertise of fire prevention experts, health officials and other community agencies shall be incorporated into the total safety program.

First aid equipment shall be readily available in all schools for school sponsored activities. The Superintendent shall instruct principals of all schools to prepare and disseminate to staff members supervision schedules concerning supervisory areas. Copies of such schedules shall be available in each principal's office and to the Superintendent upon request.

Special emphasis shall be placed upon supervision within classrooms and requirements concerning safety precautions in such "high-risk" areas as shop classes and physical education classes.

The Superintendent shall require regular inspections of buildings and grounds of the schools and shall make periodic evaluative reports concerning their adequacy in terms of student care and safety. All health department sanitation standards shall be followed. Appropriate personnel should work with the Health Department in maintaining acceptable sanitation standards.

ADOPTED: January 26, 1988

REVISED: October 25, 2005

REA/ESPO consulted

E.1-2 SCHOOL SAFETY CHECK LIST

Pursuant to Alabama Administrative Code, 290-030-010-.06(2) Mandatory Safety Regulations, Policies and Actions, the Roanoke Board of Education directs the Superintendent and/or his/her designee to develop and implement a School Safety Check List to be performed and reported monthly.

ADOPTED: January 26, 1988

REVISED: October 25, 2005

REA/ESPO consulted

E.1-3 ANNUAL SCHOOL SAFETY AND DISCIPLINE REPORT

Pursuant to Section 16-6B-7 Code of Alabama, Accountability Reports to the Public A School Safety and Discipline Report. The Superintendent and/or his/her designee shall annually release to the public and to the State Superintendent of Education, The School Safety and Discipline Report.

ADOPTED: October 22, 1996

REVISED: October 25, 2005

REA/ESPO consulted

E.2 INSURANCE PROGRAMS

Property Insurance

The Board shall be charged with the responsibility for seeing that all buildings and contents whose titles are vested in the state and school district are insured for their insurable value.

Liability Insurance

The Board shall be charged with the responsibility for seeing that all motorized vehicles whose titles are vested in the state and School District are adequately insured for their insurable value. All such vehicles must carry liability insurance at any time used as a public carrier.

Personal Liability/Errors and Omissions Insurance

The Board shall be charged with the responsibility for seeing that all employees are covered by adequate personal liability insurance. The Board shall also be charged with the responsibility for providing adequate errors and omissions insurance for the Board, Superintendent and administrative personnel.

ADOPTED: February 26, 1991

REVISED: October 25, 2005

REA/ESPO consulted

E.3 EMERGENCY DRILLS

The Board of Education requires that at least one fire drill be held in each school during each month school is in session. A fire drill shall require complete evacuation of the building. Each school shall keep a record on file of all fire drills. At least one tornado drill shall be held bi-monthly. A record shall be kept on file of the tornado drills.

School personnel shall cooperate with local, state and national organizations to develop plans dealing with all possible emergencies, e.g., tornadoes, nuclear attack, etc.

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

Fire Drills

An orderly plan for evacuation of students and staff, in case of fire, 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 Marshall's Office.

Fire exit plans shall be posted in each school in all rooms occupied at any time by students.

Emergency Drills

Local school principals shall cooperate with the local Emergency Management Agency 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.

Severe Weather and Tornadoes

An orderly plan for the maximum safety of students and staff, in case of severe weather and/or tornado, shall be developed by the principal and staff of each school to incorporate the following items.

Weather Warning Definitions

In order that actions may be effected in the correct time frame, the following storm warnings used by the Weather Bureau are defined in order of severity.

1. Severe thunder storm watch – means that weather conditions are such that a severe thunder storm may develop.
2. Severe storm warning – means that a severe thunder storm has developed and will probably affect those areas stated in the weather bulletin.
3. Tornado watch – means that weather conditions are such that a tornado may develop.

4. Tornado warning – means that a tornado has been formed and sighted and may affect those areas stated in the bulletin.

Actions

The following actions will be taken as indicated:

1. Severe thunder storm watch – review severe weather plan of operation.
2. Severe thunder storm warning – relocate all students in portable classrooms to main school building.
3. Tornado watch – review tornado plan and notify all teachers of impending weather conditions and open all transom windows between classrooms and corridors if applicable.
4. Tornado warning – during a tornado warning, the students shall be seated on the floor with their backs to corridor walls or glass areas. Coats and jackets should be used to cover heads, arms and legs, so as to reduce the number of injuries from flying missiles of glass and other debris.

Bomb Threats

Being responsible for the safety of the large number of students, teachers, and other staff personnel, it is incumbent upon school principals to do all that is prudent and possible in the event of a bomb threat.

The following procedures will go into effect as soon as it is known that a bomb or lethal explosive device exists or is reported to exist in a school building.

1. The secretary or any other person taking the telephone call will attempt to gain all possible information from the caller. This information would include the site of the bomb, when it will explode, and whether or not there are other bombs also in the building. Note also, the sex, approximate age, voice tone, and the exact threat.
2. The telephone line receiving the threat should be held on “hold” (if possible) for monitoring and tracing of the call. The other line should be used to immediately notify the police department of a bomb threat call.
3. This information should be given immediately to the building principal, and the local police should be notified. The Superintendent of Schools is also to be notified at this time.

4. The building principal, or in his absence the person in charge, will inform all persons in the building that they are to leave the building because an emergency in the building exists. The evacuation procedure shall follow the normal fire drill evacuation plans with necessary alterations. Each school will follow the outlined evacuation plan as stated in the school safety plan.
5. The building principal will ensure a final check of all areas of the building to make certain that all persons have been notified and have left the building.
6. Staff members will take roll call and make certain that no student re-enters the building for any reason. Names of missing students will be given to the designated person for each building.
7. The building principal and/or superintendent will meet with investigative officers when they arrive in order to clarify search procedures.
8. Upon the completion of the search and after a consultation with the investigating officers, the Superintendent of Schools will determine whether or not the school building may be re-entered that day. If classes are dismissed, the time may be made up at a later date.

ADOPTED: January 26, 1988

REVISED: October 25, 2005

REA/ESPO consulted

E.4 CLEANING PROGRAM

School plant cleaning is a vital part of the total school program. It adds to the general appearances of the buildings and grounds and affects the general attitude of parents, teachers, and students as to the care and respect of the facility and greatly enhances the learning process.

The Superintendent of Schools and/or his designated representatives shall be responsible for initiating and maintaining an effective school plant cleaning program. Necessary personnel may be employed (with Board approval) to provide effective custodial services for all schools in the School District.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.5 SANITATION PROGRAM

In an effort to provide a quality educational program in desirable surroundings the School District shall establish an effective sanitation program. The School District, in conjunction with the State Health Department, shall provide for sanitation surveys and inspections shall be made in accordance with such rules and regulations as may be developed by the State Health Department.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.6 PUBLIC USE OF SCHOOL BUILDINGS AND GROUNDS

The school building and grounds of the School District shall be used for educational, civic, cultural and recreational purposes. The Board approves and encourages use of school facilities. The facilities, when not used for public school purposes, are to be made available to approved organizations and groups. The operation of the school program shall receive priority over all other uses of school facilities.

General Conditions and Procedures

- A. Types of organizations and meetings authorized to use school buildings and grounds
 1. Groups authorized to use buildings and grounds without charge:
 - a. School-sponsored activities/programs
 - b. Meetings of PTA/PTO/PTL
 - c. Meetings of the Education Association of Roanoke and branch or local meetings of approved state or national professional education associations
 - d. Board of Education meetings and activities
 - e. State Department of Education sponsored area or regional meetings
 - f. Organizations comprised of school system employees such as custodial and school lunch groups
 - g. Parent organizations such as band booster clubs or athletic booster clubs
 - h. East Alabama Adult Education Multi-system programs.
 - i. Civic organizations conducting fundraisers to provide funds for our school system
 - j. The Roanoke City Government to conduct business pertaining to the City of Roanoke
 2. Other groups/organizations requesting the use of school facilities must be approved through the completion of applicable request forms and payment of applicable fees/deposits.
- B. Payment for use of facilities
 1. Any group who is approved to use school facilities shall make an advance payment of fees and refundable security deposit as determined by the chief financial officer and approved by the superintendent. The group will not be allowed to use school facilities until a payment which equals the rental fee plus a security deposit equal to the rental fee is turned into the chief financial officer.

General Regulations and Guidelines

- A. The principal of each school facility shall be responsible for developing an adequate key control system which will limit access to buildings and controlled grounds to authorized persons. The key control system is intended to prevent illegal entrance to buildings and controlled grounds via keys secured from unauthorized persons as well as any use of schools which is contrary to the best interests of the instructional programs.

- B. Any group or organization using school property shall be liable for any loss, damage, or expense that may arise during, or be caused by, such use of occupancy of school property. In the event property loss is incurred as a result of the use of the facilities by an outside group the amount of the damage shall be decided upon by the principal.
- C. Future use of a school building by any group is contingent upon the group's taking proper steps to protect the school property and to ensure complete safety and the reimbursement of its expenses to the Board. If any principal feels that his building is being misused by any group, it is the duty of the principal to point out the misuse to the group and to the superintendent so that this group will not be allowed to use facilities in the future.
- D. The Roanoke City Board of Education is not responsible for any injuries occurring as a result of the rental of any school facility.

Limitations of Use

- A. Since the Board is charged by law with responsibility for school facilities it must reserve the final right to deny the use of school facilities when it is deemed necessary in the public interest.
- B. All school buildings and grounds are to be used for educational, civic, social, and recreational activities by approved groups of citizens or organizations.
- C. No public school building or grounds shall be used for a purpose that is unlawful.
- D. No public school building or grounds shall be rented to an individual or group for personal profit.
- E. Gambling, the playing of games of chance, is prohibited. The use or possession of alcoholic beverages or illegal drugs in school buildings and grounds is prohibited.
- F. There shall be no smoking in school buildings.
- G. The use of the building by the outside organization should in no way restrict or limit the normal instructional program carried on during regular school hours. Further, the use of any school equipment is specifically prohibited unless prior approval has been received from the principal.

ADOPTED: March 22, 2001
REVISED: October 25, 2005
REA/ESPO consulted

E.7 STUDENT TRANSPORTATION

Roanoke City Schools will operate a shuttle bus to transport students from designated pickup sites on an as needed basis.

E.7-1 TRADE SCHOOL AND SPECIAL TRIPS

The transportation of the School District shall be operated in accordance with provisions of the Code of Alabama and State Department of Education rules and regulations. The primary consideration of the transportation program shall be the safety and welfare of students.

Student transportation to the Career-Technical School is provided by the Board as a service to the students of the School District. The Board reserves the right to deny a student or students the privilege of being transported at public expense provided the policies outlined above are not complied with.

E.7-2 SCHOOL BUS TRANSPORTATION

It shall be the policy of the Roanoke City Board of Education to use school buses for the transportation of students to and from the Randolph-Roanoke Career Technology Center, for the transportation of students on school athletic trips, for the transportation of band students on school band trips, and for transportation of students on approved school educational trips.

(1) Buses shall be driven only by drivers certified by the State Department of Education when students are on the bus. (2) Expenses for gas and drivers shall be borne by the using school organization or group. (3) School buses shall be kept under lock and key when not in use at a location designated by the Board of Education.

All requests for use of school buses shall be approved by the Superintendent.

For unusually long trips, the Superintendent may require that appropriate commercial carriers be used.

School buses shall not be used by non-school groups. The non-routine use of school buses will adhere to the decisions rendered by the U.S. Supreme Court, Advisory opinions rendered by the Attorney General of Alabama, the State Superintendent of Education, the Roanoke City School Superintendent, and the Roanoke City Board of Education.

ADOPTED: January 11, 1977

REVISED: October 25, 2005

REA/ESPO consulted

E.8 SCHOOL LUNCH SERVICE MANAGEMENT

The Board shall provide for necessary facilities and personnel to operate a school lunch and breakfast program. Each student in the School District shall have the opportunity to secure a lunch and breakfast provided by the School District. All lunches served by the School District shall meet all requirements of law. The purposes of the school lunch and breakfast program shall be to serve well balanced meals at a nominal charge.

The Superintendent of Schools and his designated representative shall be responsible for operating an economically sound food service program. The Superintendent of Schools shall develop the necessary administrative rules and regulations and employ necessary personnel to initiate and maintain a quality food service program. Reference is made to the Roanoke City School's Directors' Guide for Child Nutrition Programs (copyright State Dept. of Education, 1999

Adopted, December, 1989, Updated 2004).

E.8-1 FREE LUNCH POLICY

It is the policy of the Roanoke City Board of Education to provide lunches free or at a reduce price to those children determined by the Superintendent, or his designated representative, to be unable to pay the full price for their lunches. The policy provides that an application form be completed and returned to the school. Copies of this form have been sent home in a letter to parents and additional copies may be obtained at the principal's office in each school. The form itself is simple to complete and requests information needed to determine economic need based on the gross family income and number of persons in the family, number of children in school or service institutions, and any unusual circumstances or hardships which affect the family's ability to pay for school lunches. The information provided on the application will be confidential and will be used only for the purpose of determining eligibility for free and reduced price lunches.

Under the provisions of the policy, the Superintendent, or his designated representative, is the local official who will make the determination of individual eligibility.

ADOPTED: January 26, 1991

REVISED: October 25, 2005

REA/ESPO consulted

E.8-2 CHARGED MEAL POLICY

Uncollected charged meals are in actuality bad debts. Uncollected charged meals are not an allowable expense for the Child Nutrition Fund. Charged meals that have not been cleared by the last day of school will be charged to the local school. A nonpublic fund source must be established to cover any uncollected charges. As such, no charged meals must be left unpaid on the last day of school. If it is not collected from the student it becomes the school's debt; however, if school funds are used to pay this debt, nonpublic funds must be used.

The following guidelines will be observed:

1. Meals should be charged only when no other alternative is available.
2. Any student with an outstanding balance of two meals cannot charge another meal until their account is brought up to date.
3. Adult meals and a la carte items should not be charged.

ADOPTED: January 24, 2006

E.8-3 FEEDING CHILDREN WITH SPECIAL NEEDS POLICY

Amendments to the regulations for the National School Lunch Act and the Child Nutrition Act (7 CFR 210 and 220) provide that food substitutions and meal changes must be provided to children whose disabilities restrict their diets. This must be done at no extra cost to the student or the student's family.

Under Section 504 of the *Rehabilitation Act of 1973*, and the *Americans with Disabilities Act (ADA)* of 1990, a "person with a disability" means any person who has a physical or mental impairment which substantially limits one or more major life activities, has a record of such impairment, or is regarded as having such an impairment.

In accordance with USDA's *Accommodating Children with Special Dietary Needs in the School Nutrition Programs, Guidance for School Food Service Staff* of 2001, a child with a disability who requires a special meal or special food must have a written diet prescription from a licensed physician that tells the necessary dietary changes and modifications. The physician's statement must identify:

- The child's disability
- An explanation of why the disability restricts the child's diet
- The major life activity affected by the disability
- The food or foods to be omitted from the child's diet, and the food or choice of foods that must be substituted

Food Allergy

When a licensed physician's assessment indicates that food allergies may result in severe, life-threatening reactions, the child's condition will meet the definition of "disability". These may include, but are not limited to allergic reactions caused by the following eight foods: milk, eggs, fish, shellfish, soy, wheat, peanuts, and tree nuts. In this case the substitutions *prescribed by the licensed physician must be made*.

Other Special Dietary Needs

The school food authority may make food substitutions, at their discretion, for individual children who do not have a disability, but who are medically certified as having a special medical or dietary need. These may include, but are not limited to lactose intolerance. The medical statement must identify:

- An identification of the medical or other special dietary condition which restricts the child's diet
- The food or foods to be omitted from the child's diet
- The food or choice of foods to be substituted

CNP Director Responsibilities

- May schedule a meeting with the parent(s) and pertinent staff; i.e., school nurse, school counselor, school principal, and the child's medical professional, if necessary.
- Has authority to purchase special food products or new equipment if needed/required.
- The director will review schools to ensure:
 1. USDA and other required regulations are followed.
 2. CNP staff is trained and understands special diets.
 3. That the CARE process is followed.

CNP Manager and Staff

- Make substitutions or modifications for students with disabilities based on a prescription written by a licensed physician.
- School food service is encouraged, but not required, to provide food substitutions or modifications for children without disabilities that have certified special dietary needs. These substitutions or modifications must be based on a statement by a recognized medical authority.
- Under no circumstances are revisions or changes to be made to a diet prescription or medical order.
- Maintain copies of special, non-meal pattern diets on file for reviews and audits.
- The diet orders do not need to be renewed on a yearly basis; however schools are encouraged to ensure that the diet orders reflect the current dietary needs of the child.
- If a child's IEP includes a nutrition component, the school shall ensure that the CNP director and school food service manager are involved early on in decisions regarding special meals or modifications.

As per The Food Allergy & Anaphylaxis Network, National Schools Boards Association (NSBA), National Association of School Nurses (NASN), National Association of Secondary School Principals, and National Association of Elementary School Principals (NAESP), *School Guidelines for Managing Students with Food Allergies* is attached for incorporation into the Individual Education Plan (IEP).

The Handbook for Children with Special Food and Nutrition Needs as adopted by the National Food Service Management Institute, Item Number ET69-06, 2006 is available in the Child Nutrition Manager's Office for perusal.

ADOPTED: February 25, 2014

E.9 ANNUAL OPERATING BUDGET

The Board shall provide for the preparation and adoption of the annual budget for the School District. The Board delegates the responsibility for preparation of the budget to the Superintendent of School and appropriate members of the staff. The budget shall be prepared on forms and in accordance with such rules and regulations as may be prescribed by the State Board of Education. The budget shall be presented to the Board for review and approval.

Said budget shall be transmitted to the State Superintendent of Education as required by state law for review and approval.

E.9-1 ENCUMBRANCES

The Board shall not encumber funds in excess of anticipated revenue.

E.9-2 PERIODIC BUDGET RECONCILIATION

The budget shall be reconciled monthly by the Superintendent of Schools and/or his designated representative. The reconciliation shall show budgetary appropriations and expenditures. A report of said reconciliation shall be presented to the Board as requested.

The School District and each local school shall reconcile each month all financial records with bank statements.

E.9-5 CURRENT BUDGET DEBT LIMITATIONS

The current budget debt of the School District shall not exceed the amount permitted by state law.

ADOPTED: June 25, 1974

REVISED: October 25, 2005
REA/ESPO consulted

E.9-6 BUDGETS

Budget Hearings

The Board of Education shall hold two open public hearings pertaining to the proposed annual budget to seek input on the budget. Times and dates for these hearings shall be announced in the local newspaper, at the local board office, and at each school. Information to be provided at the open public budget hearings shall include total amount of resources available to the board from all revenue sources, projected enrollment and total proposed expenditures for each school, number of personnel at each school, and operating cost by function at each school. The final budget shall be made available to the public upon request.

School Budgets

School budget committees will develop all budgets for the following State Earmarked Funds: Teacher Materials and Supplies, Technology Funds, Library Funds, Professional Development Funds and any other funds that the legislature provides at a later date which requires budgeting at the local school level. The school budget committee shall be comprised of five members consisting of four teachers and the school's principal, or the principal's designee. Each budget committee shall maintain a sign-in sheet of participants, an agenda, and minutes of the meeting.

Federal Budgets

The Federal Programs Coordinator will be responsible for developing all budgets for Federal funds with the exception of the following: IDEA special education funds, pre-school special education funds and drug education. The Federal Programs Coordinator will follow all federal and state guidelines in the development of all Federal Budgets. The Special Education Coordinator will be responsible for developing the IDEA special education budget, the pre-school special education budget and the drug education budget. The Special Education Coordinator will follow all federal and state guidelines in developing these budgets.

ADOPTED: March 27, 2003
REVISED: August 27, 2012
REA/ESPO consulted

E.13 BONDED EMPLOYEES

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

The Board delegates to the Superintendent of Schools the responsibility to secure surety bonds, in an amount agreed upon by the Superintendent of Schools and the Board, for all employees of responsibility for handling public school funds. School principals who receive local fees and other funds shall be bonded for not less than five thousand (\$5,000.00) dollars.

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

ADOPTED: February 26, 1991

REVISED: October 25, 2005

REA/ESPO consulted

E.14 SCHOOL DISTRICT ACCOUNTING AND REPORTING

1. All principals and local bookkeepers must follow the procedures in the Roanoke City Board of Education Procedures Manual for Local School Accounting.
2. A complete record shall be kept of all receipts and expenditures.
3. All accounting and reporting procedures of the School District and in all individual schools shall be in accordance with the laws of the State, with policies prescribed by the State Board of Education, and by the Board.
4. All report forms and record books needed in a total program of school accounting and not otherwise provided by the State Board of Education shall be provided by the School District.
5. All monies received in the name of the Board and used by the Board shall be deposited in banks.
6. All expenditures of the Board shall be made by check.
7. All expenditures shall be systematically recorded in line with the various sections of the budget in order that a true and accurate relationship between classified expenditures and the budget may be determined at all times.
8. All invoices that are in order for payment shall be paid regularly, month by month, in order that the financial status of the School District can be accurately determined at all times, and invoices covering all expenditures of the Board other than those supported by personnel payrolls shall be systematically filed.
9. Cancelled checks shall be systematically filed so as to satisfy requirements of the law.
10. A cumulative and systematic record shall be kept of all accounts between the Board and individual schools in order that schools shall be responsible for their financial obligations and shall operate within the budget and individual school allocations approved by the Superintendent of Schools and the Board. The Board shall not be responsible for debts incurred by individual schools.
11. A cumulative and up-to-date record shall be kept of all insurance records and policies on school buildings, equipment, and insurable properties.
12. A cumulative and up-to-date inventory shall be systematically kept of equipment.
13. Other records shall be kept as prescribed from time to time by the Superintendent of Schools and/or the Board in order to meet the developing needs of administration and the Board.

ADOPTED: June 25, 1974

REVISED: October 25, 2005

REA/ESPO consulted

E.15 LOCAL SCHOOL ACCOUNTING AND REPORTING

1. All principals and local bookkeepers must follow the procedures in the Roanoke City Board of Education Procedures for Local School Accounting Manual.
2. In accordance with all laws and with state and Board policies, the principal shall be responsible for the proper handling of all business affairs in his school, including collections, banking, budgeting, spending, records and reporting.
3. Only public school employees duly authorized shall receive and disburse public school funds and incur indebtedness on behalf of the name of the Board.
4. Receipts shall be given for all monies collected in a school, either individually or collectively. Copies of all receipts shall be retained, or stubs of receipt books shall show amount of money received, both of which shall show date received, the purpose for which money was collected, and the name of the person from whom the money was received.
5. All funds collected in a school for whatever purpose, shall be deposited in a bank and shall be spent through the writing of checks.
6. All funds collected in a school shall be regularly deposited in a bank not less than once each day, except as otherwise approved by the Superintendent of Schools or his designated representative.
7. A complete record of all receipts and expenditures shall be kept in record books and on forms prescribed by the Board.
8. All checks issued by the schools shall be signed by the local school principal.
9. Invoices covering all expenditures shall be systematically filed.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.15-1 FINANCIAL OPERATIONS OF SCHOOL-RELATED ORGANIZATIONS

Student Organizations

Student clubs and classes are usually recognized as school activities. The student officers and faculty sponsor operate the organization while the school principal acts in a fiduciary capacity over the organization's funds. The school's accounting records contain a separate account to record the financial operations of each student organization. Income from the student organization is recorded by receipts and deposited in the school bank account. The school principal approves the purchase orders, signs the checks, and maintains the supporting documents for the expenditures.

Some organizations consisting of students from the school may not be school activities. Some students belong to social organizations that operate off-campus. Community recreation leagues may consist solely of the school's students and operate under other entities that are not under the control of the school. Although the activities of these organizations may benefit the school's students, these organizations have a separate employer identification number (EIN), a separate mailing address, and maintain their own records and accounts.

Athletics

School athletics are extra-curricular activities that must be under the control of the school principal. Coaches and other school employees cannot maintain a separate bank account that supports, or benefits from, a school extra-curricular activity. Funds received to support an athletic activity at a school from sponsors, vendors, or other sources must be included in the school's financial records under the fiduciary control of the school principal. Funds from gate receipts and other sources may be recorded in one or more separate accounts for a particular sport in the school's financial records. However, a separate account for each sport is not required. When athletic events are held on locations other than school property, the school principal's control over the financial operations of the event, including ticket sales, concessions, and parking fees, will be determined by agreement with the entity in control of the event location.

Parent Organizations

Parent and parent/teacher organizations provide a vital role in the education of students. In Alabama public schools, the PTA and the PTO are the most common parent organizations. Both organizations have a national organization that serves the individual school organizations. Each of the national organizations publishes guidance for the financial operations of the individual school organizations. These organizations must have a separate employer identification number (EIN) and a separate mailing address in order to maintain their own records and accounts outside the control of the school. However, these organizations will become school activities if:

- a. *Both parties mutually assent to the fiduciary control of the principal, or,*
- b. *A school employee leads fund-raising or maintains the accounting records for the organization.*

Booster Organizations

All school sponsored extra-curricular activities must be under the control of the school. However, booster organizations are often formed to support the operations of these activities in a variety of ways. While providing additional financial support for a particular extra-curricular activity, the volunteers in the booster organizations also enhance community support that often extends to benefit all of the students at a school. Because some of the activities of a booster organization may be intertwined with the extra-curricular activity it supports, some of the organization's activities may be under the fiduciary control of the school principal while other functions of the same booster organization are not school activities. The determination that a particular booster organization is a school activity must be made on a case-by-case basis according to the actual facts and circumstances of the organization's operations at a school. These organizations must have a separate employer identification number (EIN) and a separate mailing address in order to maintain their own records and accounts outside the control of the school. However, these organizations will become school activities if:

- a. *Both parties mutually assent to the fiduciary control of the principal,*
- b. *A school employee, who is associated with the activity supported by the booster organization, serves/holds a leadership position in the organization, or,*
- c. *A school employee leads fund-raising or maintains the accounting records for the organization.*

Specific activities of a booster organization may come under the control of a school principal if:

- a. *The organization collects admission to the school function,*
- b. *The organization operates a concession operation on school property at the school function,*
- c. *The organization collects parking fees for the school function,*
- d. *The organization operates a training camp that includes students of the activity it supports, or,*
- e. *The organization operates an exhibition or competition that includes students of the activity it supports.*

Specific Requirements

Parent organizations and booster organizations that maintain financial operations outside the control of the school could create a negative image for the school by failing to maintain proper accounting controls. Accountability for the funds these organizations control includes an agreement that:

- a. *The organization has obtained an employer identification number from the IRS.*
- b. *The organization provides a report of the annual audit of the organization to the school.*
- c. *The organization makes its financial records available to the school 's auditors and authorized school employees upon request.*
- d. *The organization provides required financial reports.*
- e. *The organization provides proof of a fidelity bond for the treasurer.*
- f. *The organization will not provide any payment or benefit to a school employee (or family member of a school employee) in violation of the State Ethics Law.*

ADOPTED: February 26, 2008

E.16 FINANCIAL REPORTS

Monthly Financial Reports – School District

The Roanoke City Board of Education shall be notified of the most recent reconciliation of the bank statements to the General Ledger when financial information is presented to the Board at each regular meeting.

The Superintendent of Schools shall prepare or cause to be prepared a monthly financial report for the School District, to include local school accounts, and shall present said report to the Board at the Board's regular meeting date.

Annual Financial Report – Local School

Each local school principal shall prepare an annual financial report, to include all school accounts, and submit to the Superintendent of Schools for inclusion in the annual School District financial report.

Monthly Financial Report – Local School

Each local school principal shall prepare a monthly financial report, to include all school accounts, and submit to the Superintendent of Schools for inclusion in the monthly School District financial report.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.17 AUDITS

All financial accounting and record keeping systems of the Roanoke City School System shall be audited annually.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.17a WORTHLESS CHECK PROCEDURES

An uncollected check is considered a bad debt and is an unallowable expense. The following procedures are to be followed in collecting bad checks. Checks returned for insufficient funds (NSF) may not be absorbed as a cost by state, federal or public local funds. The local principal or other school administrator must exercise due diligence in the acceptance of checks and in the collection of NSF checks. A list of individuals who have submitted bad checks should be maintained in order to prevent the receipt of any further checks from those individuals. A local school or school system must take necessary actions to collect the check amount and must document those actions and procedures.

- When a worthless check is received, the bank sends it to NexCheck in Birmingham, AL.
- The school to which the check was written is notified by the bank via mail and by NexCheck via email.
- If the check is cleared in the school office, the bookkeeper must notify NexCheck that the face value of the check has been paid.
- Any collection fee owed to NexCheck must be paid by the individual.
- Any bank fee owed to the bank must be paid by the individual

Nonpublic funds must be used to cover any insufficient checks in state, federal or public fund accounts.

ADOPTED: December 13, 2005

REVISED: August 27, 2012

E.18 AUTHORIZED SIGNATURES

All checks issued by the School District shall be signed by the Superintendent of Schools and the custodian of school funds.

All checks issued by local schools shall be signed by the local school principal.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.19 PETTY CASH FUND

A petty cash fund may be maintained for emergency purchases in the local school with the maximum cash value to be approved by the Superintendent.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.26 PURCHASING AUTHORITY

Purchases for the Board will be made in such a way as to achieve quality service and products at the lowest possible cost. Said purchases shall be in accordance with the Code of Alabama and interpretations and opinions of the Attorney General of Alabama.

The purchasing authority for the School District is vested in the Board. The Board delegates to the Superintendent of Schools the authority (within policy limitations) to purchase in the name of the Board, necessary goods and services for the effective operation of the School District.

E.26-2 BIDS AND QUOTATIONS REQUIREMENTS

Bids shall be obtained on items covered under the bid law which cost \$15,000.00 or more. All bids shall be obtained in accordance with the bid laws of Alabama.

E.26-3 PURCHASE ORDERS

In accordance with sound principles of financial accounting, purchase orders must be prepared on all items purchased in the name of the Board. Separate purchase orders shall be prepared for each vendor involved.

All purchase orders must be signed by the Superintendent of Schools or his designated representative prior to submission to the vendor.

ADOPTED: February 26, 1991

REVISED: March 24, 2009

REA/ESPO consulted

E.27 CASH IN SCHOOL BUILDINGS

Cash in school buildings shall be kept to an absolute minimum. Local school principals shall take necessary precautions to insure the safekeeping of all school monies under their control. Daily bank deposits shall be made by local school principals provided money accruing to the school or School District is collected daily.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.28 SCHOOL PROPERTIES DISPOSAL PROCEDURE

The Superintendent shall advise the Board that certain property is no longer needed for public school purposes.

The Board, upon receipt of report, may at such time as it deems proper and at its discretion, declare that such property is no longer needed for public school purposes.

Once real estate is declared as no longer needed for public school purposes by the Board, the Superintendent of Schools will be authorized by the Board to take appropriate action in disposing of such property as outlined below:

1. Obtain a real estate appraisal reflecting the fair market value.
2. Notify local government authorities that such property is no longer needed for school purposes and invite a proposal if there is a need for such property.
3. Follow the procedures in the manner prescribed by State Law for the sale of real estate.
4. Upon receipt of final bid, a recommendation will be made by the superintendent for board action.

ADOPTED: June 25, 1974
REVISED: October 25, 2005
REA/ESPO consulted

E.29 PROCEDURES AND GUIDELINES REGARDING THE CONTRACTS OR OTHERWISE
CONDUCTING BUSINESS WITH MINORITY-RACE PROFESSIONALS AND MINORITY-
RACE OWNED OR MANAGED BUSINESS ENTERPRISES

WHEREAS, the Roanoke City Board of Education is aware that there are many qualified minority-race professionals and highly competent minority-race business persons in the state of Alabama; and

WHEREAS, the Roanoke City Board of Education desires to make every reasonable effort to afford equal access and opportunities to minority professionals and businesses:

NOW, THEREFORE, BE IT RESOLVED, That the Roanoke City Board of Education adopt the following procedures:

1. Each bid invitation for goods, services or a combination thereof, shall be publicized in such a manner as to make it reasonably known to all interested local business enterprises, including minority-owned and/or minority-managed business enterprises, capable of delivering the needed goods and/or services that appropriate bids are being processed; and
2. In making purchases of items exempted from, or in amounts exempt from, the Alabama State Bid Law requirements, the Roanoke City Board of Education shall examine the availability of such items from local minority-owned and/or minority-managed business enterprises and shall afford such minority-race business enterprises appropriate consideration in making decisions concerning such purchases; and
3. In procuring architectural, legal, accounting or other professional services, the Roanoke City Board of Education shall examine the availability of qualified minority-race professionals in the respective field and shall afford such minority-race professionals appropriate consideration in reviewing the credentials and abilities of all available professionals who are capable of and desirous of providing the needed service; and

BE IT FURTHER RESOLVED, That the Roanoke City Board of Education shall, through the State Superintendent of Education, file an annual report to the Alabama State Board of Education describing the efforts and results of the Roanoke City Board of Education in awarding contracts or otherwise conducting business with minority-race professionals and minority-race owned or managed business enterprises; and

BE IT FURTHER RESOLVED, That the above resolution not, and should not be construed as, a "set-aside" policy of a nature prescribed by federal laws, but should, rather, be recognized as a good faith effort on the part of the Roanoke City Board of Education to provide appropriate business opportunities to all qualified persons without regard to race.

NOW, THEREFORE BE IT RESOLVED, That the Roanoke City Board of Education accept and adopt this Resolution on this date, February 25, 1992.

ADOPTED: February 25, 1992
REVISED: October 25, 2005
REA/ESPO consulted

E.30 BANK RECONCILIATIONS

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

ADOPTED: September 26, 2006

E.31 INVENTORY

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

ADOPTED: September 26, 2006

E.32 BANK DEPOSITS

Funds received for school purposes by school board officials and employees of the Roanoke City Schools shall be promptly deposited in the proper bank account. A financial institution used for the deposit and safekeeping of funds shall be approved as a qualified public depository by the Security for Alabama Funds Enhancement (SAFE Program) administered by the Alabama State Treasurer.

ADOPTED: September 26, 2006

E.33 REVIEW OF MONTHLY REVENUES AND EXPENDITURES

The Superintendent shall have monthly reports of revenues and expenditures prepared for review by the Roanoke City Board of Education. The monthly financial reports and annual budget shall be made available to the public on the local internet site.

ADOPTED: September 26, 2006

E.34 AUTHORITY TO EXPEND FUNDS WITHOUT BOARD APPROVAL

The Roanoke City Board of Education grants authority to the Superintendent, subject to applicable laws, policies, and Board-approved budget limitations, to expend funds for budgeting operating expenditures, without advance Board approval of specific expenditures. All such expenditures shall be included in the monthly expenditure report to the Board.

ADOPTED: September 26, 2006

E.35 RESERVE FUNDS

The Roanoke City Board of Education recognizes that the establishment and maintenance of adequate fund reserves is necessary to avoid disruption in the educational programs in the schools. The superintendent and chief school financial officer will inform the board, before the Board votes on a budget or budget amendment, if the approval of the budget, or budget amendment will prevent the establishment or maintenance of a one-month's operating balance. A one-month's operating balance shall be determined by dividing the General Fund expenditures and fund transfers out by 12. In determining the General Fund expenditures and fund transfer out, the proposed budget or budget amendment, shall be used.

ADOPTED: September 26, 2006