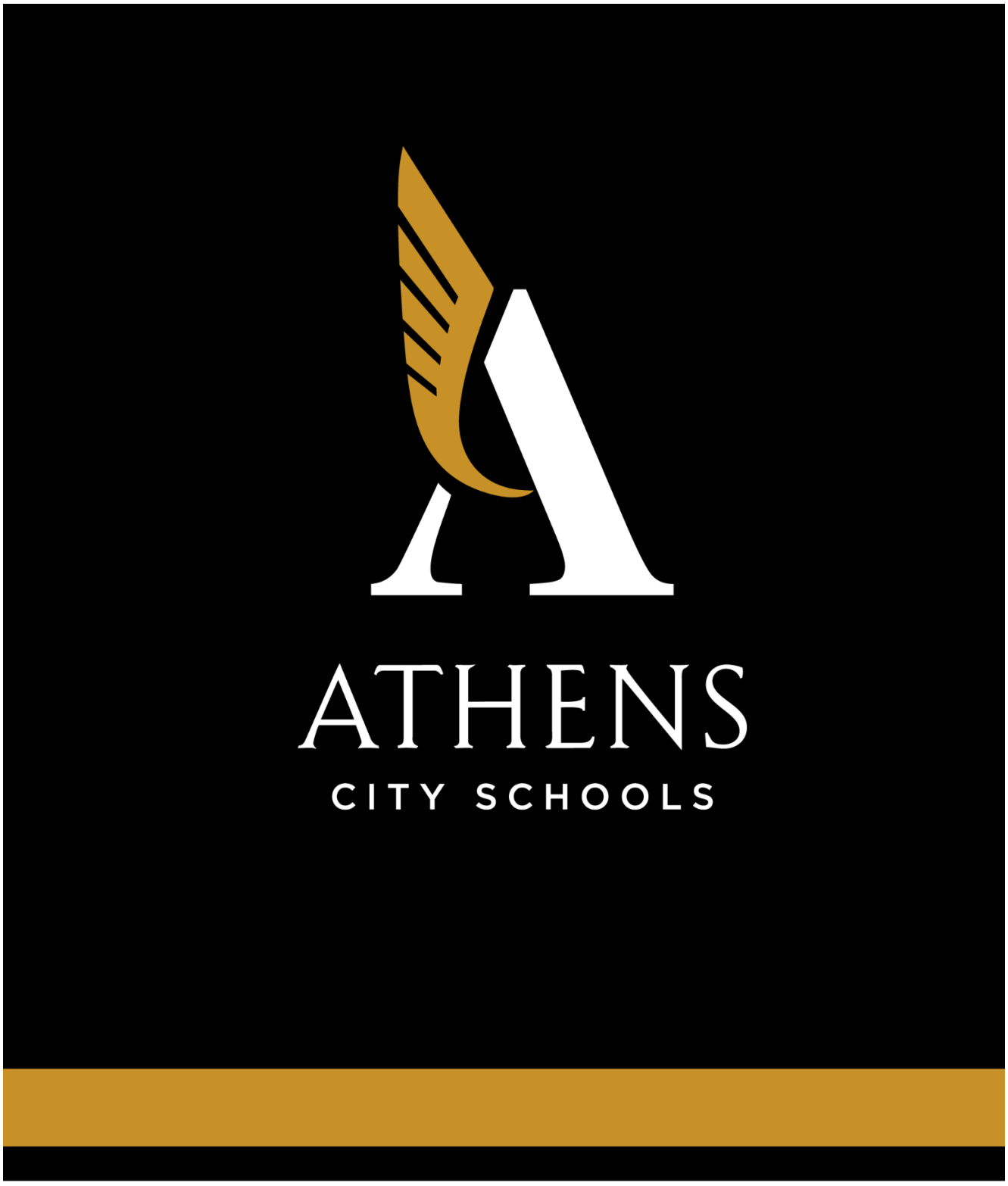


ACCOUNTING PROCEDURES

UPDATED AUGUST 1, 2025

Subject Description

I.	Introduction	5-7
II.	Legal Compliance Guidelines	9-13
	A. Public Funds	10
	B. Non-Public Funds	11
	C. Public and Non-Public Funding	12
	D. Account Classifications	12
III.	Receipting Money	15-23
	A. Deposit Policy	16
	B. Acceptance of Checks	17
	C. Cash Receipts	17
	D. Refunds	18
	E. Child Nutrition Program Deposit	19
	F. Transfers	19
	G. School Income	20
	1. Student Fees	20
	2. Fundraisers	21
	3. Admissions/Ticket Sales	22
	4. Acceptance of Credit Card Payments via Square and GoFan	23
IV.	Purchases	25-27
	A. Requisitions and Purchase Orders	26
	B. Request for Check	27
	C. Purchasing Cards	27
	D. Bid Law	27
V.	Expenditures	29-35
	A. Check Procedures	30
	B. Sales Tax Exemption	30
	C. Invoices	31
	D. CNP Charge Accounts	31
	E. Vendors	32
	F. Equipment	32
	G. Reimbursements	32
	H. Travel Procedures	33
VI.	Local School	37-41
	A. Local School Budgets	38
	B. Month End Close	38
	C. Deadlines	38
	D. Guidelines for School Related Organizations	39
	1. Student Organizations	39
	3. Parent Organizations	40
	4. Booster Organizations	40
VII.	Payroll	43-57
	A. Timekeeping Policy	44
	B. Pay Schedule and Pay Periods	44
	C. Confidentiality	44
	D. Supervisor and Principal Responsibilities	45
	E. Bookkeeper / Time Manager Responsibilities	45

F. Overtime Pay 46
G. Alabama's Paid Parental Leave Law (PPL) 46
H. Employee Leave Laws for Alabama Public School Employees 47
I. Employee Gifts 56
VII. Procedures for Expenditures of State Instructional Support Funds 59-62
A. Budgeting Requirements 60
B. Student Materials Purchases 61

INTRODUCTION

I. INTRODUCTION

ATHENS CITY BOARD OF EDUCATION
ACCOUNTING REGULATIONS FOR SCHOOLS

The purpose of this manual is to assist the local board of education in establishing financial policies and procedures for financial operations. The local school board has a variety of requirements for overseeing the financial activity of the Athens City School System subject to the following requirements:

- Generally accepted accounting principles will not be diminished.
- Compliance with state and federal laws will be maintained.
- Internal accounting controls will allow the tracking of financial transactions to the responsible individual.

The following are some general rules regarding the financial affairs of the schools. These rules, as well as the accompanying procedures and policies, will be subject to continual audit, by the Accounting Department and CPA Firm.

(1) **Principal's Responsibility.** The position of Principal carries with it the full responsibility for all financial matters relating to the school. It is imperative that the Principal gives his/her personal attention to the collection, expending, reporting, and overall supervision of financial activity. The Principal has ultimate responsibility for:

a. Collecting and disbursing all monies in a manner approved by the Board of Education and in accordance with generally accepted accounting principles and procedures and the following rules.
b. Being familiar with all local school financial policies so that he or she will not permit practices contrary to the policies.
c. Assuring that school employees engaged in financial functions or reporting are adequately trained and supervised to assure compliance with Board and school policy.
d. Handling of monies received at the school and **making up shortages resulting from the failure to follow, or to require others to follow, the financial procedures for the handling of school monies.**
e. Working with members of the central office staff who have general supervision of particular functions.
f. Signing purchase orders properly issued in accordance with these rules.
g. Reviewing and approving monthly financial statements.
h. Reviewing and approving monthly employee timesheets.

(2) **Receipts and Deposits:** All money collected at the school for any purpose must be receipted and deposited in the school account on a daily basis. (Exceptions may be made for some fundraising activities conducted by Parent-Teacher organizations.)

(3) **Purchase Order and Invoice Documentation:** All expenditures must be paid by check /purchasing card and supported by valid documentation such as an invoice based on a purchase order issued and signed by the Principal prior to the purchase being made. All purchases must conform to the policies of the Board of Education including federal procurement policies and the State Bid Law, when applicable.

(4) **Bank Reconciliation.** Bank statements must be reconciled monthly.

(5) **Monthly financial reports.** Monthly financial reports reflecting accurate balances and activities of the accounts of the school must be reviewed and approved by the Principal.

(6) **Conform to Board Policy.** Schools must conform to all Board policies concerning local school funds and activities.

The Accounting Department or the Chief School Financial Officer should be consulted if accounting problems are encountered. The Alabama Department of Education and the State Examiners of Public Accounts retain the authority to require the Board to modify forms and procedures for local school financial operations.

2009 Alabama Code Title 16 — EDUCATION.
Chapter 13A — SCHOOL FISCAL ACCOUNTABILITY.
Section 16-13A-1 Fiscal management policies.
Section 16-13A-1

A local board of education, to ensure the sound fiscal management of board finances, upon the recommendation of the local superintendent of education, shall adopt fiscal management policies which comply with generally accepted accounting principles, including, but not limited to, policies related to each of the following:

(1) Regular reconciliation of bank statements.
(2) Maintenance of fixed assets inventory.
(3) Deposit of incoming funds.
(4) Review of monthly revenues and expenditures.

(Act 2006-196, p. 275, §2.)

2009 Alabama Code Title 16 — EDUCATION.
Chapter 13A — SCHOOL FISCAL ACCOUNTABILITY.
Section 16-13A-10 Penalties for failing to comply with chapter.
Section 16-13A-10

If an employee or official of a local board of education deliberately, willfully, or wantonly fails to provide the local board of education, the State Department of Education, the State Superintendent of Education, or the Chief Education Financial Officer with accurate information required pursuant to this chapter or pursuant to regulations of the State Department of Education or the State Board of Education, or if the employee knowingly, willfully, or wantonly provides inaccurate information, the employee is guilty of a Class A misdemeanor.
(Act 2006-196, p. 275, §2.)

LEGAL COMPLIANCE GUIDELINES

II. LEGAL COMPLIANCE GUIDELINES

All local schools are to follow the Financial Procedures for Local Schools outlined by the Alabama Department of Education and Athens City Schools board policies DL and DN. These guidelines are included in the following pages.

ALSDE Local School Financial Procedures
ACS Board Policy DL
ACS Board Policy DN

The funds maintained at the local schools can generally be divided into two major categories:

(1) Public Funds – referred to as Fund 12
(2) Non-Public Funds – referred to as Fund 32

Various factors must be considered in determining the proper classification, which affects the degree of expenditure restriction.

A. Public Funds – Restricted to the same legal requirements as Board funds:

Funds received from public (tax) sources or used for public purposes are public funds subject to the control of the school Principal.

Funds are generally classified as public funds when the following criteria are met:

- Money generated school-wide
- Money that can be used for all students
- Money controlled by the Principal or any school

employee Examples of public funds:

- General Fund – may consist of vending machine commissions, proceeds from school fundraisers (school pictures, coupon books, etc.), student parking, appropriations from the Board, interest income, and other miscellaneous revenues. Its primary purpose is to pay for the general operations for the school and is totally controlled by the Principal subject to Board policy and these procedures.
- Athletic – may consist of income from gate receipts, parking at athletic events, advertising commissions, game program sales, and donation from athletic Booster clubs. Separate activities may be established for individual sports, if desired. Expenditures include athletic uniforms, equipment, and supplies; membership dues to athletic organizations; registration fees for coaching clinics; travel and transportation; game officials, and expenditures related to athletic events, including expenses for practicing and preparing for athletic competitions and exhibitions.
- Concession and Student Vending – may consist of concessions operated by the school at athletic events and vending machines or concessions for students operated at the school during the school day.

- Fees – school-imposed course fees for certain non-required academic courses, field trips, workbooks, and supplemental instructional materials. These funds are used to

cover the costs associated with the course or purpose for which the funds are collected.

- Faculty Vending – consists of funds collected and used for items sold in faculty lounge areas that, although not assessable to students for the public, are totally controlled by the Principal subject to Board policy and these procedures. (see Commissions and Vending)
- Appropriations – funds such as maintenance, school allocation, helping school tag revenues, legislator's donations, and other fees that are sent to the local schools to pay for expenditures incurred at the local school level.
- Extended Day Program (Latchkey/Bridge) – reflects revenues generated from the collection of dues, and expenditures that are directly related to the operation of the Extended Day Program.

Allowable expenditures from public funds include:

(1) Professional development training.
(2) Refreshments expended for an open house at a school where the public attend.
(3) Pre-game meals for student athletes and coaches.
(4) Academic incentives for students.
(5) Athletic and band uniforms for students to participate in school activities.
(6) Memberships in professional organizations. (Membership dues for the local athletic association must be paid from an athletic account.)
(7) School landscaping, maintenance, furnishings, and decorations.

B. Non-Public Funds – restricted for expenditures subject to the intent and authorization of the organization's Sponsors and Officers and not used for general operations of the school. The Principal does not direct the use of these funds but does have the authority to prohibit inappropriate expenditures.

Non-Public Funds can become subject to the same expenditure restrictions as public funds if separate accounting records are not maintained for each of the non-public funds.

Funds are generally classified as non-public funds when the following criteria are met:

- Money generated for a particular group
- Money used for that particular group
- Money controlled by the students and/or a parental organization Examples of non-public funds are:
  (1) *Clubs and Classes* – Student organizations may have self-imposed fees but not academic course fees. The participants often impose their own fees for participation in these clubs and classes. These student organizations often conduct fund raising events. Clubs and classes include FBLA, Senior Class, Student Government, Spanish Club, Band, Beta Club, National Honor Society, Key Club, etc. Student organizations are self-governed by officers elected by the participants.
  (2) *Courtesy (Sunshine Fund)* – Money collected from faculty/staff to purchase flowers or gifts.
  (3) *Other School-Related Organizations* – Parent or Parent/Teacher organizations can have the organization's funds in the school accounts. These organizations are governed by officers elected by its members. PTO, Band Boosters, and Athletic Booster support groups are considered school related organizations (See Guidelines for School Related Organizations)

C. Public and Non-Public Funding

Regulations concerning public and non-public funds are as follows:

(1) Public funds **cannot** be transferred to non-public accounts. If funds are transferred from public to a non-public account, then funds are considered commingled and the non- public account becomes a public account.
(2) Non-public funds can be transferred to a public account. However, once transferred, they become public funds incurring all the legal restrictions and may not be transferred back to the non-public activity.
(3) Some expenditures not allowable for purchases from public funds but may be allowable expenditures from non-public funds include:

1. Food for social gatherings
2. Class prom entertainment
3. T-Shirts for club members or faculty
4. Donations to various organizations
5. Transfers to other non-public accounts
6. Travel expenses to club events
7. Championship rings
8. Faculty appreciation gifts
9. Scholarships
10. Flowers for funerals/Courtesy Fund

D. Account Classification

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

Fees-	Contains all revenue from approved instructional and material fees, and the expenditure of these fees for instructional supplies and materials.
General-	Contains all receipts and disbursements for office supplies, and miscellaneous items used directly in the office or in the school as a whole.
Clubs-	Contains receipts and disbursements from any clubs in the school.
Classes-	Contains all receipts and disbursements from any organized classes in the school. This applies primarily to middle and high school.
Accommodation-	This category is used for the receipt and disbursement of funds collected for certain groups (PTA, faculty, etc.) and special activities.
Athletics-	Includes all revenues and expenditures relating to athletics.

Student Activities-	Used for organizations/groups that receive and disburse funds from certain projects.
Other-	Other activities not covered in one of the other categories.

RECEIPTING MONEY

III. RECEIPTING MONEY

A. Deposit Policy

- All monies should be deposited with the bank at the end of each day by the principal or vice principal. On some rare occasions, the principal may designate another member of staff to take the deposit to the bank, but bookkeepers should **not** take deposits to the bank.
- One deposit slip should be prepared in duplicate.
- The original and the duplicate deposit slip should accompany the deposit to the bank to be validated. The bank validated receipt should be stapled to the duplicate deposit slip and the daily recap/posting report.
- **All checks received should be remotely deposited when possible**. If taken to the bank they should be endorsed "For Deposit Only" and should reflect the name of the school account and account number. Checks that are remotely deposited should be filed by month and kept for one (1) year and then shredded.
- The Bookkeeper should check the accuracy of the bank's validation upon receiving the duplicate of the deposit slip or the validation slip.
- The duplicate deposit slip or validation slip should be returned to the school and used to verify the entry made in the Cash Receipt Journal.
- Remote deposit reports and validated deposit slips should equal the receipt module totals for the day.
- All money is to be deposited in a bank to the credit of the local school account.
- The Principal, or designee, is responsible for taking the deposit to the bank.
- **Do not cash checks with school funds. Deposit funds intact.**

BANK ACCOUNT

Alabama banking institutions often accommodate local schools by waiving fees and providing banking features not available to individual customers. In some cases, an interest-bearing checking account has additional fees and charges that negate the interest income. Fortunately, many banks will waive the fees and charges upon request.

A school should have no more than one checking account. Establishing separate bank accounts is not necessary to avoid co-mingling of public and non-public funds. Funds not needed for current operations, whether invested in CD's, money market accounts, or savings accounts, must be recorded in the school's accounting records and included in the school's financial statements.

School funds must be maintained in a Qualified Public Depository (QPD). A QPD is an Alabama banking institution that provides protection for school funds under the Security for Alabama Funds Enhancement Program (SAFE), administered by the Alabama State Treasurer's office. At the end of each fiscal year, the bank should be required to provide a letter confirming that all school funds are listed on the bank's records as SAFE Program Accounts.

B. Acceptance of Checks

All checks issued to the school should have adequate information on the checks before being accepted in the school. This information is necessary should an insufficient funds check be issued to the school and need to be turned over to the District Attorney for collection.

- Name, address, and phone number of issuer should appear on the front.
- The check should display a current date. (no postdated checks)
- The check should be made payable to the school.
- A two-party check should **never** be accepted.
- The check must be signed.
- The back of the check should have the proper endorsement stamp prior to being deposited.
- The long hand-written amount of the check should be used to determine the amount of the check **not** the numeric written figure.
- The school office or lunchroom should **never** cash a check.

For more information on the Worthless Check Procedure click HERE

C. Cash Receipts

Extreme care must be exercised when receiving funds. Funds received must be safeguarded and a record maintained of the purpose for the receipt. The principal must be able to show that the system for receiving funds in the school is adequate. In order to comply with this requirement, the following system of cash receipts must be established in each school.

- All receipts (cash/checks) are to be entered into the accounting software's receipt module as they are received.
- The person receipting the funds will be held responsible for all funds collected.
- Print or email a receipt for the individual. The person receipting the money must NEVER issue a receipt to themselves. All receipts should be made to a person NOT to an event. For example: A receipt for concessions should be receipted to the person who turned the money in, not to "concessions".
- Each principal has the option of waiving the requirement to write a receipt to each student in a class when the amount collected from each student does not exceed fifteen dollars ($15.00). The teacher should submit a Money Collection Report listing each student and the amount paid along with a Master Receipt from the Accounting software for the total of the Money Collection Report to the bookkeeper.
- All monies collected must be turned in to the bookkeeper daily. The person who is receipting the funds should NOT close out until instructed to by the bookkeeper. Two recap sheets should be printed from the accounting software matching the money collected.
- The funds should be presented to the bookkeeper daily for verification. The person receipting the funds should remain in the office with the bookkeeper while the funds are verified. Once the funds have been verified, the bookkeeper will initial the recap report and return one copy to the person who receipted the funds and file the other with the daily receipting documentation.
- Once the bookkeeper has verified that the funds turned in match the deposit, they can either instruct the person receipting to close out or close out themselves. This is very important because once "close out" is selected changes including voids cannot be made.

- If a cash receipt needs to be voided (and the close out has not been processed), enter the assigned receipt number into the accounting software's receipt module and reprint the receipt. Select the VOID button and enter reason and when complete write "VOID" on the reprinted receipt. Turn in with other receipted money. Issue a new receipt if necessary.
- Receipts are never to be destroyed or changed. Do not use correcting fluid or erasures for mistakes. Receipts are only to be issued when money is received. Under no circumstances are receipts to be issued in advance. If time does not permit proper receipting, money should not be accepted.
- If a teacher or sponsor holds funds overnight, a statement from the teacher or sponsor acknowledging this as a violation of Athens City Schools financial procedure must accompany the receipts and funds. The statement must be kept with the deposit that contains those funds.

The Principal is directly responsible in the handling of monies received. It is the ultimate responsibility of the Principal for any shortages resulting from errors or otherwise in the handling of school monies.

D. Refunds

The term refund as used here refers specifically to refunds from vendors and/or refunds for expenditures made or to be made on the school's books. It is imperative that a refund received by the school be handled properly, to avoid inflating an expenditure or revenue.

- **Receipting the Refund:**

  The refund should be receipted in the NextGen Receipt Module to "miscellaneous".

  When issuing a check for a refund, the journal code that was used to record the revenue should be used as the journal code when issuing a check.

  NOTE: If the refund is received for an expense that occurred in a previous fiscal period, the refund should be coded as other revenue and handled in the normal fashion.

- **Issuing Refunds:**

  To meet banking regulations, refunds may be made to the parent, rather than the student, to whom it is due. However, proper supporting documentation should accompany the request for refund. The check should be signed for by a parent/guardian **or mailed**. Checks should not be given directly to students. The only exception is for high school students. The check is made out to the student and mailed to the home address.

  In the event that a refund is necessary, a check request will need to be completed and approved by the principal. A receipt showing original payment should be attached to the request along with a written explanation for the refund and any other supporting documents.

  All fees that are raised in the name of the school are nonrefundable. Fees that are paid and not raised will be considered for refund based on unforeseen circumstances that are out of

the control of the athlete, such as moving out of the school district and health reasons. Spirit packs will not be refunded and are property of the athlete. If an athlete quits or is removed from a team, all paid fees will be forfeited.

E. Child Nutrition Program Deposit

The Child Nutrition Manager is responsible for verifying the lunchroom deposit for taking the deposit to the office. The following steps will ensure a correct lunchroom deposit:

(1) Break apart and recount all money.
(2) Run a tape totaling all checks.
(3) Denomination of bills and coins should match the deposit summary.
(4) Deposit slip should be checked for complete and accurate information.
(5) The validated deposit slip should be checked for accuracy

F. Transfers

It will be necessary at times to transfer funds from one local school account to another (correct errors, share expenses, cover deficits, etc.) Transfers can be made from public to public funds, non-public to non-public funds, or non-public to public funds. Public funds **cannot** be transferred to non-public accounts. If funds are transferred from public to a non-public account, then funds are considered commingled and the non-public account becomes a public account.

All transfers should meet the following guidelines:

(1) All transfers are to be approved by the principal and sponsor if applicable.
(2) A fund transfer form should be used for each transfer. (see Forms section)
(3) The reference number may be an internal number assigned by the school to facilitate tracking.
(4) Each transfer entry should net to zero.

- **Between Activities**

Transfers made between activities at the local school should be made only with the permission of the Teacher/Sponsor and with the Principal's approval. Transfers of this nature should be processed only if the money is to be moved permanently and not as a loan. A "Transfer Form" should be completed and turned in to the Bookkeeper for processing. The Bookkeeper should check the balance in the activity that monies are being transferred from, to ensure funds are available.

- **Between Local School and Central Office**

Transfers received from Central Office should be receipted in the Cash Receipt's Journal using journal number (Activity) ****-12-4-9230-000-cctr-7101-0-0000-0000. Ex. Helping School Tags.

Transfers from the local school to Central Office are remittances for latchkey salaries, cash-gate workers, stipends, etc. The Central Office transfer out journal number, (Activity) ****-12 or 32 -5-9910-923- CCTR-7101 or 7501-0-9700-0000, should be used when issuing the check to Central Office. **All** checks issued to the Athens City Board of Education should be sent to accounts receivable at the Central Office and should be accompanied by a copy of

the invoice with the supporting documentation.

G. School Income

1. Student Fees

State laws and administrative rules of the State Board of Education restrict the collection of fees from students:

Alabama Code §16-13-13 Fees for Courses: It is the intent of the Legislature that no fees shall be collected in the future in courses required for graduation. In courses not required for graduation, local school boards may set reasonable fees for courses requiring laboratory and shop materials and equipment, provided, however, that such fees shall be waived for students who cannot afford to pay the fee. **Any funds collected in fees shall be spent on the course for which the fee was levied**. This section shall not be construed to prohibit community groups or clubs from fundraising activities, provided, however, those students shall not be required to participate in such fundraising activities.

Alabama Code §16-6B-2 Core Curriculum: (a) The following words and phrases used in this section shall, in the absence of a clear implication otherwise, be given the following respective interpretations: (1) REQUIRED COURSES: Courses which are required to be taken by every student enrolled in public schools in the State of Alabama.

Alabama Code §16-10-6 Incidental fees in elementary schools: No fees of any kind shall be collected from children attending any of the **first six grades (K-5)** during the school term supported by public taxation; provided, that any county or city board of education shall be authorized to permit any school subject to its supervision to solicit and receive from such children or their parents or guardians voluntary contributions to be used for school purposes by the school where such children are attending; provided further, that the provision of this section shall in no way affect or restrict the right or power of a school board to fix and collect tuition fees or charges from pupils attending schools under the jurisdiction of school board but who live outside the territory over which such board has jurisdiction.

AAR 290-3-1-.02 Driver Education: (a) No fee shall be charged any child whose family is unable to pay the fee. (b) The local superintendent shall recommend the amount of the driver education course fee for approval by the local board of education. The amount of the driver education course fee approved by the local board of education shall not exceed the anticipated local costs of the driver education course. (c) The State Superintendent of Education may approve a higher fee upon the request of a local superintendent approved by the local board of education with sufficient documentation of actual costs in excess of the maximum. (d) Each board of education shall establish criteria by which the ability of families to pay the fee may be determined and submit same to the State Superintendent of Education for approval. (e) Local boards of education shall take reasonable steps to ensure that students for whom no fee is required shall not be identified.

Under the referenced state law and administrative code provisions, academic fees during the regular school term (excluding driver education) may only be charged for materials and equipment used in instructional courses, and fees collected may only be used in the

course for which the fee was collected. **Actions against a non-paying student, such as withholding grades, report cards, transcripts, academic recognitions, and graduation activities, are prohibited. However, state laws governing textbooks may require the withholding of additional textbooks for a student due to unpaid lost or damaged textbook fines. (Alabama Code §16-36-69)**

- **Procedures for Waiver of Fee or Reduced Fee:** This is based on the eligibility determination of the free and reduced lunch program.

- **Parking Fees:** Students will be charged a non-refundable fee per year for student parking. If the permit is lost, stolen, or otherwise needs to be replaced an additional fee may be charged.

  Proceeds collected from parking can only be used to maintain school parking lots. Parking is a privilege and may be revoked at any time. The board is not responsible for loss, damage, or theft to student vehicles during the school day or during extra-curricular activities.

2. Fundraisers

The Principal and Superintendent, or his designee, must approve each school fundraising activity conducted by students, teachers, school employees, or school-related organizations. Before approving a fundraising activity, a Principal should consider the safety of students involved in the activity.

Any funds raised by a group associated in any way with the school should be under the control of the school Principal and be an integral part of the school's accounting system with the same constraints and requirements of other accounts of the school.

- A fundraiser is an event or the sale of items with the POTENTIAL for raising money. The classification of an event or sale as a fundraiser is not dependent on whether or not the activity results in a profit or a loss.
- Fundraisers must be held to benefit a specific purpose.
- Fundraisers involving the sale of foods during the school day are required to meet the USDA Smart Snack Guidelines.
- Any money raised on school property DURING SCHOOL HOURS is considered PUBLIC by the State of Alabama. These funds must go directly to the school's account and the school's cash receipt procedure must be followed. Parking fee or parking donations collected at athletic or other events must go directly to the school account no matter who collects the funds.
- A fundraiser request form must be completed in DocuSign prior to the event. It must be submitted in a timely manner. Once it is submitted, the principal and the central office will have to approve the fundraiser 10 days prior to the start of the fundraiser. The fundraiser is NOT to begin until the requester has received approval through the DocuSign process. DocuSign should send approved copies to all parties involved (including the bookkeeper).
- All school clubs, sports, and other activities must complete a fundraising financial report at the conclusion of the fundraiser. The fundraising financial report should be kept by the school bookkeeper.

- Athens City Schools has approved two crowdfunding websites, Donorschoose.org and Leanstream.com. Leanstream requests will have internal controls for approvals before it is published to their website. All Donorschoose requests must first be listed on the school's Google Sheet and receive approvals from the principal, curriculum, and finance before it can be posted to the website. All procedures must be followed. Website requests must match the quantity and descriptions that were granted permission on the Google Sheet. No monetary donations are accepted on the websites. All property donated is the property of the school in whose name the donation was received and cannot leave the school's premises. There is no fundraising financial report associated with crowdfunding.
- Amazon "wish lists" are not allowed. Athens City Schools employees cannot set up an Amazon wish list for the purpose of soliciting items from outside sources for classroom purposes.

CROWDFUNDING PROCEDURES/GUIDANCE FORM

3. Admissions/Ticket Sales

Tickets should be sold at all events where admission is charged. Admission events include football, basketball, baseball, softball, volleyball, soccer, wrestling, swimming, track, and other athletic events, as well as beauty pageants, dances, theatrical performances, talent shows, carnivals, festivals, and other school-related events. Proms and other events are excluded when advance admission payments are receipted on a teacher receipt sheet and no admission is collected at the door. The use of the tickets for admission events, when properly managed, assures that entrants to events paid the admission fee and that admission charges are deposited in the school's bank account. Pre-numbered tickets may be printed for a specific event or may be sold from a roll of generic tickets. If generic tickets are sold for seasonal events, such as football or basketball games, ticket colors should be alternated. Security practices, such as having a ticket collector tear tickets in half, may be necessary at some events to avoid the re-use of tickets by entrants to the event.

When tickets for athletic events are issued, a 'Report on Sale of Tickets' should be prepared for each seller to whom tickets are issued. The Bookkeeper should complete the ticket issued and change cash sections. Tickets, change cash (verified together with the bookkeeper), and a copy of the forms should be given to the designated administrator for the event. The administrator should verify change cash and ticket numbers with each ticket seller prior to releasing the cash box and tickets. Upon verification of tickets and change cash, all parties should initial the Report on Sale of Tickets in their designated area.

Ticket sellers should not leave cash unattended at any time. Parents or students should not manage the cash box at any time. If the ticket seller must excuse themselves from the gate, an administrator will need to take over the ticket sales.

When the event is over, the tickets returned section should be completed and the Report on Sale of Tickets should be completed and signed. The money should be counted and recorded. The unused tickets, Report on Sale of Tickets, change cash, and the money

collected should be turned in and verified by the Administrator in charge to be taken to the bank's night depository or placed in the school's vault. The Bookkeeper should pick up the money (if placed in the vault) the following morning, prepare the deposit and complete the reconciliation of the tickets. All cash collected must be deposited intact. Do not use cash collected or change cash to cash any checks including school checks issued for officiating, security, or cash gate workers.

Upon completion of the ticket reconciliation, the Bookkeeper should sign the Report on Sales of Tickets and receipt in the NextGen receipting module. All unused tickets must be secured until the following event.

When there is a Friday, Saturday or holiday sporting event with a cash gate, the money must be taken to the night depository and complete the following steps

(1) Fill out a deposit slip.
(2) Attach yellow copy to reconciliation form.
(3) White copy with cash in deposit bag.
(4) Seal and initial bag.
(5) Take to night deposit
(6) Return cash box, ticket, reconciliation and deposit slip to bookkeeper.

Additional Documentation/Forms for Ticket Sales

Report on Sale of Tickets

Detailed Cash Gate Instructions

4. Acceptance of credit card payments via Square & GoFan

Square devices are being used to accept credit card payments for concessions in the secondary schools. The money received for each item sold less the Square fee will be deposited directly into the bank account of the school that is using the device. The concessions revenue will be receipted into NexGen for the corresponding activity responsible for selling concessions. The bank statement or bank summary will show the amount of the deposit. The Square summary reports for the tickets and concessions less the fee must equal the amount deposited into the bank account. Sales collected through GoFan, will be directly deposited into the school's bank account. The customer assumes the processing fee. A monthly reconciliation report will be provided to the school.

PURCHASES

IV. PURCHASES

A. Requisitions and Purchase Orders

Purchase of goods and/or services should follow these procedures:

(1) A "Requisition" should be completed by the Teacher/Sponsor specifically identifying items to be purchased, the price of each item, quantity, the vendor information from which the purchase is to be made, delivery destination, account/activity to be charged, and the signature of the teacher/sponsor.

(2) A verification of the activity should be completed to ensure fund availability prior to the purchase order being issued. No purchases shall be made which encumber local school funds beyond the available resources of that activity.

(3) The requisition must be submitted to the Principal or Director for his/her signature **prior** to a purchase order being issued.

(4) A computer-generated purchase order that flows sequentially in numeric order should be completed for each purchase. **All purchase orders must be signed by the Principal/Purchasing Agent prior to the purchase being made.**

(5) When materials/services are received, an itemized copy of the invoice, signed by the purchaser as approval for payment, must be submitted to the bookkeeper for payment. Statements will not serve as an invoice.

(6) The invoice should be matched with the related purchase order and placed in a file for payment processing.

(7) **A purchase order MUST be issued for all goods and services.** Exceptions such as recurring monthly bills do not require a purchase order (i.e., telephone bills, copier bills, laundry bills, official checks, change case, student refunds, travel reimbursements, etc.)

(8) No employee should have authorization to purchase or order goods or services without proper approval from the Principal in the form of a purchase order. Reimbursements should not be made to any Teacher/Sponsor who purchases goods in the school's name without a purchase order.

It is the responsibility of the Bookkeeper to check on open purchase orders monthly. If a purchase order remains open after a reasonable period of time has passed, the Bookkeeper should make a copy of the purchase order and give it to the person that requested the purchase order.

B. Request for Check

A purchase order is required for all purchases. However, there are situations when this is not possible. For these situations, a request for check form may be used for restricted purposes. Restricted purchases include emergency purchases after hours or weekends, approved employee reimbursements, or any preapproved use.

If a check request is used, it must be pre-approved by the principal or director.

All requests for checks must have adequate documentation (receipts, invoices, or written documentation attached, etc.) – NO EXCEPTIONS.

C. Purchasing Cards

Use of school and central office Visa cards is encouraged. Receipts must be kept and turned in with a copy of the credit card statement at the end of each month.
Purchasing cards should be locked in a secure place at the school.
The principal or designee is responsible for releasing the cards to employees at the school.
All purchases to be made by purchasing cards should be pre-approved using a school purchase order.

D. Bid Law

The Alabama Competitive Bid Law requires that all purchases and/or contracts for labor, services, materials, equipment, and supplies for such amounts as set by the State of Alabama, shall, *except as otherwise provided in the law,* be let by free and open competitive bidding, or sealed bids, to the lowest responsible bidder. Competitive, sealed bids shall be requested by the Purchasing Department. Athens City Board of Education is authorized to use all State of Alabama contracts when they are advantageous to the Board.

Two quotes must be obtained for all contracted services. All contracts should be signed by the superintendent or his/her designee.

Contracts entered into by local schools, however, including service contracts, must have the approval of the Superintendent and the Board.

Refer to Board Policy DJED located in the Athens City Board of Education Policy manual for additional information.

EXPENDITURES

V. EXPENDITURES

A. Check Procedures

All obligations of the school are to be paid from the local school bank account and must be entered into the cash disbursements journal by a computer-generated check. (Off-line checks are prohibited unless authorized by the Central Office.) Only authorized school expenses are to be paid in this manner. **Checks should be properly safeguarded when not in use (stored and locked in a secure place). All** checks written (including VOID checks) should be kept on file in numerical order. A check should never be destroyed when an error is made; the check should be marked **"VOID"** and the signature portion of the check should be cut out. **All checks should require two signatures, that of the Principal and the Bookkeeper.** No signature stamp may be used in place of the Principal's signature on the check. Compliance with the following additional procedures is expected:

(1) Do not write checks to "Cash".
(2) Do not sign checks that do not contain the check recipient's name and amount on the check.
(3) Do not pay for items in advance of receipt of materials, supplies, or equipment.
(4) Invoices and supporting documents should be provided with the check to be signed.
(5) Invoices should be cancelled (marked PAID) when the check is signed.
(6) Vendors should be paid on a timely basis. Late charges, penalties, and interest should be avoided by making payments by the due date.
(7) Checks should be used in numerical order.
(8) Checks must be secured at all times.
(9) Voided checks must be retained for audit purposes.
(10) Sales tax should not be paid on purchases from in-state vendors.
(11) School employees may not use the school's tax exemption for personal purchases.
(12) Checks outstanding more than 60 days should be investigated.

B. Sales Tax Exemption

Schools are exempt from paying Alabama sales tax. Other states are not obligated to honor the Alabama sales tax exemption and may require sales tax to be paid at the time of purchase

Sales tax certificates are issued from the state department of revenue and are good for four years. The central office applies for the exemption and will forward the certificate to local bookkeepers and anyone else who requests a copy.

The Federal Identification number is 63-6000808

Vendors that need further information may contact the Finance Department.

C. Invoices

An invoice must be obtained for each purchase order before payment is made. An **original, faxed or emailed** invoice must be secured to serve as a basis for issuing any check; **statements are insufficient documentation from which to pay an invoice**. (Payments are not to be made on the basis of a statement in order to prevent duplicate payment and to ensure accurate accounting records). The invoice must include the name and address of the vendor, a full description of the items purchased an itemized listing of prices, and the total amount to be paid. The person for whom the purchase is intended must sign off on the invoice before payment is to be made. The principal must initial all invoices exceeding the purchase order amount. The school should not allow partial orders of merchandise nor should back orders be allowed. **Payment of an invoice should never be made BEFORE *all* of the merchandise is received.** The invoice should be matched with the applicable purchase order before payment is made.

An IRS Form W-9 should be completed and maintained on file for each individual or vendor for IRS Form 1099 reporting.

Please be advised that city school boards are exempt from the payment of Alabama Sales Tax. However, the local school may pay rental tax if it is written in the contract.

The Principal must approve all invoices before payment is made. **Cash expenditures are prohibited.**

The supporting documentation should include a document copy of the check, check stub, or must be stamped "paid". If a stamp is used, the invoices must be "paid" and the check number along with the check date must be included.

If for any reason a check is outstanding for sixty (60) days, efforts must be made to ascertain that the check reached the proper party. A letter should be sent to the vendor to verify the status of the check before the check is voided. School checks should be printed with the statement "void after 90 days".

Gifts, prizes, or other merchandise obtained from the purchase of school items are the property of the school and the Athens City Board of Education. School employees are prohibited from purchasing personal items through the school. School personnel will neither solicit nor accept funds or gifts from vendors.

D. CNP Charge Accounts (Negative Balance)

CNP charges are not allowable. Unpaid CNP charges must be paid by the school. The Central Office funds are all public and designated and are precluded from reimbursing these charges. These charges may be paid from a non-public activity for which the principal has discretion to spend. Charges need to be checked monthly. The CNP manager or cashier will provide a report to the school bookkeeper and/or principal. Any unpaid charges at the end of the school year must be paid by the school and received in the Central Office by June 15.

E. Vendors

All vendors are required to provide Athens City Schools with a W-9 form which includes legal business name, current address and employee identification number or social security number. A check should not be issued to a vendor without a W-9 on file.

A vendor, depending on their classification, may receive a 1099. A 1099 vendor is a consultant or anyone who is performing a service for your school who is working for themselves and not a corporation. For our purposes, any vendor that is not a corporation should be considered a 1099 vendor.

Athens City Schools is required to send each 1099 vendor who earned a minimum of $600 in the calendar year an IRS 1099-Miscellaneous information form. These forms are generated at the Central Office and must be postmarked on or before January 31st of each year. 1099 forms are produced using the combined amounts from all schools and central office invoices.

F. Equipment

Equipment purchases should meet the following criteria:

(1) retains its original shape and appearance with use,
(2) under normal conditions is expected to serve its intended purpose for longer than one year, and;
(3) is non-expendable, that is, if the item is damaged or some of its parts are worn out, it is more feasible to repair the item than to replace it with a new unit.

CAPITALIZED: Equipment is defined as having a unit cost of $5000.00 or more. An object code 500-599 must be used in the general ledger payment account number. These purchases must be accounted for in the Fixed Asset inventory maintained at the Central Office. Information including manufacturer name, serial number, model number, date purchased, purchase order and check copy should be forwarded to Central Office Finance Department.

NON-CAPITALIZED are items that meet the criteria in 1,2, and 3 above but do not meet the cost criteria for capitalized equipment. Object codes between 400-498 (excluding 430-439) should be used for these purchases.

Equipment should always be coded to function code used to purchase equipment.

G. Reimbursements

Athens City Board of Education employees may seek reimbursements for travel expenses and will adhere to the Athens City Board of Education travel procedures located on the website. Employees may not seek reimbursement of items/services purchased unless extenuating circumstances appear

and is pre-approved by the administrator with a purchase order. The employee must provide the original detailed receipt of purchase prior along with other documentation prior to reimbursement.

H. Travel Procedures

(1) Request for Travel

Professional Development leave request forms must be completed in DocuSign. All employees must submit the Request for Professional Leave for approval at least (5) five working days prior to the date of departure (two weeks if an advance is requested [see (2) below]. If travel is to be paid by Central Office funds, the Request must be approved by the Principal/Supervisor and the Superintendent's designee. If travel is to be paid by local funds, the Request must be approved by the principal. All Requests made by Principals or Directors must be approved by the Superintendent.

The Request for Professional Leave form should state the purpose of and justification for the requested travel in a clear and explicit manner, estimated costs, persons involved, and other pertinent data as requested.

Actual dates of travel must be given. If for any reason it becomes necessary to leave earlier or return later, if transportation method changes, or if destination changes, the traveler should have the appropriate principal or director approve these changes to the professional development form.

The mode of transportation shall be designated by the Principal/Supervisor. The cost of travel and lodging should be shared with other employees when possible.

Overnight stays for trips less than 100 miles away are discouraged. Exceptions should be approved by the immediate supervisor. These exceptions include night meetings, early morning meetings or other circumstances which obviously require an overnight stay.

(2) Advances

Certain expenses associated with travel may be paid in advance provided they meet the following criteria:

- They are related to hotel lodging, conference registrations, and air fare.
- The expense advances are paid directly to the organization conducting the
- conference, airline company, etc.
- No expense advances will be made directly to individual employees.
- Expenses paid in advance in association with travel that are cancelled by the employee for which refunds are not available, must be reimbursed to Athens City Schools by the employee. Examples of these expenses include, but are not limited to, airline tickets, lodging and conference registration.

(3) Travel Expense Statements

Travel expense statements should be submitted through DocuSign promptly after completion of the trip. It is important that the correct funding source be selected. This determines how the form routes. For local reimbursement, the expense form routes to the principal. For Central Office reimbursement, the expense form should be routed to the Superintendent's designee. Reimbursement requests for travel by Principals and Directors must be routed to the Superintendent. Each travel statement should clearly delineate the traveler, dates of travel, purpose and expenses incurred. Any bills and receipts should be attached to the travel expense statements. When an advance has been paid, it should be deducted from the total expense to determine actual reimbursement requested or the amount to be repaid to the system. Only expenses requested on the professional development form will be reimbursed. The employee must reimburse Athens City Schools for any expenses prepaid but cancelled by the employee (hotel registration, airline tickets, etc.)

Expenses being reimbursed by central office funds will be directly deposited into the bank account that the employee uses for payroll. These distributions occur twice a month (middle & end of the month).

Documentation

Receipts are required for the following:

- Registration-receipt/canceled check
- Lodging (hotel bill) - original bill and proof of payment
- Airline and other transportation fare-original receipt
- Airport parking-original receipt
- Telephone (amounts should be identified in Miscellaneous expense)

Receipts are not required for the following:

- Baggage transfer
- Meals

(4) Meal Allowance

Meal expenses will be reimbursed according to the Federal PER DIEM RATES based on the Internal Revenue Service guidelines for the location traveled. Per diem will be reimbursed at the full amount allowed by the IRS for each travel day that requires an overnight stay. Meal reimbursements shall not be authorized while traveling within the City of Athens or any professional development workshop or conference which does not require an overnight stay. No reimbursements shall be made for alcohol or entertainment expenses.

(5) Lodging Expenses

Lodging costs will be reimbursed based on actual documented expenses. All expenses for lodging must be supported by receipts. Provided a person not employed by the School System shares a room with an employee, the School System employees shall be eligible

for reimbursement at single room rate only. Reimbursement for personal items and entertainment or alcohol will not be made.

(6) Itinerant Travel

An employee assigned to teach classes at two or more different campuses (example – mornings at one campus, afternoons at a second campus which requires automobile use) may claim one-way only mileage for travel between campuses. Employees may not claim mileage when they are assigned to work all day at different schools or work sites on alternate days (example – Mondays at one school, Tuesdays at a second school or any like combinations). Reimbursement for itinerant travel shall be paid on travel claim forms signed by the employee, principal/work site supervisor, and appropriate budget head.

(7) Mileage

Mileage shall be reimbursed for all approved travel at the current rate adopted by the Alabama State Department of Education based on the shortest route provided by Google Maps. A Google map stating the start address and the ending address should be attached to the PD leave request form and the expense report. Mileage start location in most cases should be your home school and NOT your personal address.

Where, for traveler's personal convenience, or through taking of leave, there is an interruption of travel or deviation from the most direct route, the per diem or mileage allowance will not exceed that which would have been incurred on uninterrupted travel by the most direct and economical route.

MILEAGE RATES

LOCAL SCHOOL

VI. LOCAL SCHOOL

A. Local School Budgets

Local school budgets are a component of the Central Office budget. Local school budgets must be submitted to the Chief School Finance Officer by pre-established deadlines (see Deadlines/Due Dates) to ensure that the budgets are submitted with Athens City School's budget to the State Department for approval. Local school budgets will be compiled under the direction of the principal with input from staff members, sponsors, and coaches utilizing state guidelines and accounting procedures.

Budget amendments are required when a change needs to be made to the current fiscal year budget. This could be an unplanned expense, deposit or any change that alters the financial situation of the school. You may begin making budget amendments once final State approval of the current fiscal year budget has been received by the Central Office. The final amendment is due to the state by June 15 each fiscal year. Although monthly budget amendments are not required, the process is more accurate when the amendment is done in the month the budget change occurs. Documentation should be retained for all budget changes. The documentation should include what changes were made and why the change was made. The documentation may be a list of each change. A copy of the documentation must be forwarded to the Central Office for each budget amendment.

B. Month End Close

The Bookkeeper at each school is responsible for month-end close procedures of school financial records. Upon receipt of the bank statement (retrieved electronically), the Bookkeeper should reconcile the book balance to the bank balance. After balancing, monthly reports should be run for each school. When complete, the reconciliation and bank statement should be reviewed and signed by the principal. The "Monthly Reports Checklist" should be attached to the reports and forwarded to the Central Office for verification.

The financial records of the local school are public records and should be made available to any person(s) upon proper request and posted monthly to the school's website. Monthly activity reports should be distributed to all Teacher/Sponsors.

C. Deadlines

(1) Monthly

- Payroll – 5th working day of the month
- Bank Reconciliation – 2nd working day after receiving the bank statement. If bank statement is not received by the 5th working day of the month, contact Central Office
- Financial Statements are due when bank reconciliation is complete
- Purchasing Card Receipts – 8th of the month
- Check to ACS for school credit card purchases – 10th of the month

(2) Fiscal Year End

- The school fiscal year-end financial statement is due by the 7th working day of October each year. Accounts payable must be recorded for all open invoices that were due before September 30. Accounts payable must also be recorded for all merchandise received and not paid for by September 30.

Examples:

a) The school receives an item on September 25 and the invoice has not been received.

b) The school received an invoice on October 5 and the services were provided September 15.

- Both examples are incidents in which A/P should be recorded. Invoices received in September for which the services are not provided until October is NOT an accounts payable.
- Accounts receivable must be recorded for all revenues earned at September 30, but not received until October.

  Example: Picture revenue is received after September 30 for pictures taken in August.
- Payments to the Central Office for extra payroll or other reimbursements, must be completed and submitted two (2) working days BEFORE the fiscal year end. If the school is unable to comply with this date, an interfund payable may be recorded for the reimbursement. In this situation, the check date will be after September 30. Notification of either type of payment should be provided by email to the Supervisor of Local School Bookkeepers or the CSFO. In order to balance the transfers, the deposit from the school must be made in the central office prior to year-end. Two working days before the fiscal year end means that the check is in the Central Office two days before fiscal year end.

D. Guidelines for School Related Organizations

(1) Student Organizations

Student clubs and classes are 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 organization have a separate employer identification number (EIN), a separate mailing address, and maintain their own records and accounts.

(2) Parent Organizations (PTO, Band Boosters, Athletic Boosters)

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. Many parent organizations join 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. The activities of organizations will become school activities (public funds) if:

1. Both parties mutually assent to the fiduciary control of the Principal.
2. A school employee leads the fund-raising or maintains the accounting records for the organization.

(3) Booster Organizations

All school-sponsored extra-curricular activities must be under 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, volunteers in Booster organizations also enhance community support that often extends to benefit all of the students at a school. Generally, funds generated from activities of Booster organizations are considered non-public funds. However, funds of these organizations will become **public school funds** if:

1. Both parties mutually assent to the fiduciary control of the Principal.
2. A school employee leads the fund-raising or maintains the accounting records for the organization.

In keeping with Athens City Board of Education policies and Alabama State Law, School Related Organizations must adhere to the following:

1. All monies received must be individually receipted in the accounting software's receipt module and turned into the office with a recap sheet.
2. Monies turned in will be receipted in the office and posted to the club or organization's account on the General Ledger.
3. All purchases of the club or organization should be approved in a regular or special called meeting of that body and entered into the minutes of the meeting. Print-outs of each account are available for each meeting. The balance may be obtained at times of availability.
4. NO purchases in the name of the school or organization shall be made without proper purchase order, properly signed before purchase is made. The school office reserves the right for orders to be checked in through the office.
5. All payments of purchases must be made by check. Invoices must be received from vendor before payment is made. No cash purchases are permitted.
6. All clubs and organization accounts must be paid by **fiscal year end**. No indebtedness may be incurred beyond the fiscal year balance without written approval by the Athens City Board of Education. No purchases may be made in the anticipation or expectations of revenue.
7. All expenditures must be for that which the money is raised and in keeping with the purpose and objectives of the Constitution of the club or organization.

8. All fund-raising must follow the Fund-Raising Guidelines outlined in the Accounting Handbook. A project idea with anticipated cost should be decided before proceeding. Item sales must meet anticipated revenue or be able to account for unsold items.
9. All activities of events must be approved by the local principal.
10. Gift/Benevolence Funds
    a. Gift/benevolence funds may be maintained at the school upon approval by the principal.
    b. These funds must follow the same guidelines as other clubs and organizations.
    c. The members who participate in the fund are responsible for establishing guidelines for the amount of money collected and for the disbursement of these funds.

PAYROLL

VII. PAYROLL

A. Timekeeping Policy

Clock In/Out Requirements

All employees are required to accurately record their time worked by clocking in at the beginning of their scheduled shift and clocking out at the end of their shift each workday. This includes clocking in and out for meal breaks, where applicable.

Failure to clock in or out may result in inaccurate records and could lead to corrective action.

Monthly Timesheet Review and Approval

At the end of each month, all employees must review and electronically approve their timesheets by the designated deadline. Supervisors will review and approve submitted timesheets after employee verification.

Responsibilities

- Employees are responsible for ensuring their hours are recorded accurately and approved on time.
- Supervisors are responsible for reviewing and approving employee timesheets and addressing discrepancies.

B. Pay Schedule and Pay Periods

Employees are paid on a **monthly** basis. The standard **pay period** is from the **1st through the 31st** of each month.

Full-time employees (including salaried staff and teachers) are paid on the **last working day of the month**.

Non-full-time employees, including **contract workers**, **substitutes**, and other hourly or part-time staff, are paid **the following month** for work performed during the previous pay period (1st to 31st).

Example: A substitute who works in September will be paid at the end of October for all days worked in September.

C. Confidentiality

Employee compensation and payroll records are confidential. Employees should not disclose or discuss pay details with others except as required by law (e.g., rights protected under the National Labor Relations Act).

D. Supervisor and Principal Responsibility: Timesheet Review and Approval

All supervisors and principals are required to review and approve the timesheets of their direct reports each month. This responsibility is essential for ensuring accurate payroll processing and compliance with labor regulations.

Monthly Approval Process

- Supervisors must review all submitted timesheets for completeness and accuracy, including proper clock in/out times and recorded breaks.
- Any discrepancies (e.g. excessive overtime or incorrect hours) should be discussed with the employee and corrected prior to approval.
- Timesheets must be approved no later than the 3rd business day of the following month to ensure timely payroll processing.

Key Responsibilities

- **Ensure Compliance:** Confirm that employees have accurately recorded all time worked and that time entries comply with Athens City Schools policy/procedures and legal requirements.
- **Communicate Issues Promptly:** Address and resolve timesheet discrepancies with employees in a timely manner.
- **Meet Deadlines:** Submit all approvals within the specified payroll calendar deadlines. Late approvals may delay pay for employees and impact financial reporting.
- **Monitor Overtime:** Ensure overtime is pre-approved and justified, and verify that it is recorded and paid accurately.

Accountability

Failure to perform timely timesheet reviews and approvals may result in payroll errors, compliance issues, or delays in employee pay. Repeated noncompliance may be addressed through administrative review or corrective action.

E. Bookkeeper/Time Manager Responsibilities: Timesheet Corrections

Bookkeepers and designated time managers play a critical role in maintaining accurate employee time records. They are responsible for processing corrections to timesheets when requested by employees.

Correction Requests

- Employees may submit correction requests for missed clock-ins/clock-outs, incorrect hours, or other timekeeping errors.
- Correction requests must be submitted in writing or through the designated system (e.g., email, timekeeping platform request form).

Bookkeepers/time managers must verify the request with the employee's supervisor if necessary and ensure that corrections are made accurately and promptly.

Correction Procedures

- All corrections must be completed before the monthly timesheet approval deadline.

- Changes should be documented and retained in accordance with recordkeeping requirements.
- Bookkeepers/time managers must ensure corrected entries are reflected accurately in the payroll system.

Timeliness and Compliance

- Corrections must be processed as soon as possible after a request is received to prevent payroll delays.
- Failure to make timely corrections may result in delayed or inaccurate employee pay and may violate labor regulations.
- Coordination
- Work closely with supervisors and principals to confirm corrections and approvals.
- Communicate any unresolved issues or irregularities to the payroll department or HR.

F. Overtime Pay

All administrative personnel are expected to give due consideration to employee work loads and effective scheduling of the workday. The responsibility to see that guidelines are followed rests with principals, supervisors and directors.

All work overtime must be approved by the Superintendent and his/her designee. **When possible, all work requiring overtime by an employee must be approved in advance.** All overtime pay must be initialed by the Superintendent and principal and/or work site supervisor on the monthly payroll form. When possible, any such approval for overtime work shall be based on emergency situations. Work requiring overtime wages shall be kept to a minimum. **ACS Board Policy GALA**

G. Alabama's Paid Parental Leave Law (PPL)

Supporting Alabama Families and Workforce (Effective July 1, 2025)

The Alabama Public Employee Paid Parental Leave Act of 2025 (SB199) has been signed into law, providing crucial paid leave benefits for eligible state employees and educators. This landmark legislation aims to support families, improve child and maternal health outcomes, and enhance employee recruitment and retention across the state.

Key Benefits and Provisions:

Eligibility requirement-must have been employed by a LEA (Local Education Agency) in the last 12 months.

- Female Employees (Birth/Stillbirth/Miscarriage):
  - Up to eight (8) weeks of paid parental leave.
- Male Employees (Birth/Stillbirth/Miscarriage):
  - Up to two (2) weeks of paid parental leave.
- Adoptive Parents (Child aged 3 or younger):
  - If one eligible employee adopts, they receive eight (8) weeks of paid parental leave.

    - If both adoptive parents are eligible employees, one parent receives eight (8) weeks and the other receives two (2) weeks (parents choose who takes which amount).
- Full Compensation: Paid parental leave will be compensated at 100% of an employee's base salary.
- No Use of Accrued Leave: This paid leave does not require the use of accrued sick or vacation time.
- Timeframe for Use: The leave must be used within 365 days of the qualifying event (birth, adoption, etc.).
- Paperwork: Employees eligible for paid parental leave must submit the Paid Parental Leave Certification Form at least 30 days prior to the use of PPL; in emergency cases, the form must be completed as soon as practicable, including sufficient documentation to establish a qualifying condition.
- Return-to-Work Requirement: Employees are generally required to return to work for at least eight (8) weeks after taking leave. Exceptions apply for certain circumstances, such as serious health conditions.
- Concurrency with FMLA: Parental leave taken under this act runs concurrently with leave taken under the federal Family and Medical Leave Act (FMLA), if applicable.

Why is This Important?

- Supports Families: Provides financial security and allows new parents time to bond with their children, recover from childbirth, or attend to adoption proceedings without financial strain.
- Improves Health Outcomes: Research shows paid parental leave can lead to better health outcomes for both babies and parents.
- Boosts Workforce: Aids in the recruitment and retention of skilled public employees and educators by making Alabama more competitive with other states offering similar benefits.
- Economic Well-being: Eases economic stress for new parents and can help mothers, in particular, remain in the workforce.

This law marks a significant step forward for public employees and families in Alabama, demonstrating a commitment to supporting those who serve the state.

Contact Serena Owsley at Central Office for more information or to request the Certification Form for using PPL. Serena.owsley@acs-k12.org

H. Employee Leave Laws -For Alabama Public School Employees

Sick Leave

State laws for sick leave for employees of local boards of education are contained in Title 16, Chapter 1, Section 16-1-18.1 of the Code of Alabama (last amended by Act No. 2012-376). This law also covers two-year postsecondary institutions and some other agencies. In addition to sick leave, this law includes provisions for *on-the-job injury, vacations,* and *leaves of absences.* A summary of the sick leave provisions of this law follows:

(1) The law covers full-time employees and adult bus drivers.

(2) An employee earns one day per month of employment.
(3) An employee is allowed to accumulate an unlimited number of sick leave days.
(4) An employee may transfer earned and unused sick leave from one employer (as defined by this law to include four-year public institutions of higher learning) to another.
(5) Sick leave is defined as the absence from duty by an employee as a result of any of the following:
    (a) Personal illness or doctor's quarantine.
    (b) Incapacitating personal injury.
    (c) Attendance upon an ill member of the employee's immediate family (parent, spouse, child, foster child currently in the care and custody of the employee, sibling); or an individual with a close personal tie.
    (d) Death in the family of the employee (parent, spouse, child, sibling, parent-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, nephew, niece, grandchild, grandparent, uncle or aunt).
    (e) Death, injury, or sickness of another person who has unusually strong personal ties to the employee, such as a person who stood in loco parentis.

[NOTE: PROVISIONS FOR THE PAYMENT OF UNUSED SICK LEAVE TO THE BENEFICIARY OR ESTATE OF A DECEASED EMPLOYEE ARE CONTAINED IN §16-1-18.2].

Brief descriptions of selected legal opinions relating to sick leave are shown below. Although some of the opinions were issued when a maximum sick leave accumulation limit was in effect or the laws cited are prior to the creation of §16-1-18.1, the legal interpretations are still applicable.

(1) An employee may not transfer sick leave to another employee for the purpose of converting such sick leave into retirement credit. AG Opinion 93-00270 [Jun.21, 1993]
(2) An employee that holds two different full time positions with the local board of education earns sick leave for each position. AG Opinion 85-00427 [Jul. 8, 1985]
(3) A board of education has no authority to pay employees for unused sick leave. AG Opinion 84-00392 [Aug. 13, 1984]
(4) An employee continues to earn sick leave while on sick leave or authorized leave with pay. State Department of Education, Office of General Counsel [April 1, 1987]
(5) A board of education should enforce a policy that allows sick leave to be used only in those instances allowed by state law. AG Opinion 99-00208 [May 24, 1999]
(6) A local board of education may require a doctor's excuse or other justification only if there is probable cause to believe that sick leave is being abused or misused by an employee. AG Opinion 99-00208 [May 24, 1999]

Personal Leave

State laws for personal leave for employees of local boards of education are contained in Title 16, Chapter 8, Section 16-8-26 of the Code of Alabama (last amended by Act No. 97-444). This law also covers two-year postsecondary institutions and certain other agencies. A summary of the provisions of this law follows:

(1) This law covers any certificated employee and those support employees who work an average of at least 20 hours a week.

(2) A board of education may grant up to 5 days, but not less than 2 days, of personal leave each year.
(3) An employee is entitled to full pay for at least two of the personal leave days used during the scholastic year.
(4) A board of education may decide to grant additional personal leave days (not to exceed 5 days total) and may decide whether additional personal leave days are at full pay, partial pay, or without pay.
(5) Personal leave is noncumulative (unused days do not carry-forward to the next school year).
(6) A teacher or support employee may convert unused personal leave to sick leave at the end of the school year if the unused personal leave days are funded (full pay or partial pay) by state or local funding.
(7) A teacher may choose to be paid at the end of the school year for unused personal leave days at the same daily rate paid to substitute teachers if the unused personal leave days are funded (full pay or partial pay) by state or local funding.
(8) A teacher or support employee cannot be required to disclose their reasons for requesting personal leave.

Brief descriptions of selected legal opinions relating to personal leave are shown below. Although some of the opinions were issued prior to Act No. 97-444, the legal interpretations are still applicable.

- A teacher who chooses to be paid for unused personal leave is to be reimbursed at the highest daily rate paid to substitute teachers. AG Opinion 85-00175 [Jan. 25, 1985]
- A board of education is not required to grant the same number of personal leave days to support employees that the local board grants to teachers. AG Opinion 98-00175 [Jun.30, 1998]
- A board of education is not required to reimburse support employees for unused personal leave days. AG Opinion 98-00175 [Jun.30, 1998]
- Personal leave days are considered funded even though the employee must pay the cost of a substitute to receive the additional personal leave days. AG Opinion 98-00175 [Jun.30, 1998]
- A board of education cannot deduct the cost of a substitute at the time personal leave days are converted to sick leave. AG Opinion 98-00175 [Jun.30, 1998]
- A board of education cannot create a category of bereavement leave for its employees in addition to the days allowed for personal leave. AG Opinion 99-00020 [Oct.22, 1998]

Sick Leave Banks

State laws for sick leave banks for employees of local boards of education are contained in Title 16, Chapter 22, Section 16-22-9 of the Code of Alabama (last amended by Act No. 99-581). Act No. 99-581 made significant changes in the operation of sick leave banks. Local boards of education operating sick leave banks prior to the 1999 law are required to change their policies regarding sick leave banks in order to comply with the 1999 law. This law also covers two-year postsecondary institutions and other agencies. In addition to sick leave banks, this law includes provisions for the operation of catastrophic sick leave. A summary of the sick leave bank provisions of this law follows:

(1) The law covers full-time and part-time employees of local boards of education, Alabama Institute of Deaf and Blind, Department of Youth Services School District, Alabama

School of Fine Arts, Alabama High School of Mathematics and Science, two-year postsecondary institutions, and Alabama A& M University.

(2) Upon the request 10% or more of its full-time certificated and full-time support personnel, a local board of education will establish a sick leave bank plan for each of the two groups either jointly or separately.

(3) Employees of the local board of education will vote by secret ballot to determine whether to have a joint sick leave bank or to have separate sick leave banks.

(4) Each sick leave bank will have a sick leave bank committee consisting of five employees.

(5) The local superintendent will appoint an employee (to be approved by the local board of education) to serve as one sick leave bank committee member.

(6) The members of each sick leave bank will elect (by secret ballot at the beginning of each scholastic year) four of its members to serve a one year term on the sick leave bank committee. No member can serve on the committee for longer than 5 years.

(7) The sick leave bank committee will write the guidelines for the operation of the sick leave bank.

(8) The sick leave bank committee may adopt appropriate and beneficial guidelines in addition to the regulations contained in Section 16-22-9, if the additional guidelines do not conflict with this section of the law.

(9) The guidelines developed by the sick leave bank committee must contain a provision whether or not to allow employees, who have previously failed or refused to join the sick leave bank, the option to join the sick leave bank upon the deposit of the prerequisite number of sick leave days.

(10) The guidelines developed by the sick leave bank committee must establish an equal number of sick leave days (not to exceed five days) for deposit by each participating employee in order to become a member of the sick leave bank.

(11) The guidelines developed by the sick leave bank committee are to be approved by a secret ballot vote of the participating members of the sick leave bank.

(12) The sick leave bank committee will develop the forms and administrative procedures for the sick leave bank.

(13) The sick leave bank committee will investigate any alleged abuse of the sick leave bank.

(14) Sick leave days can only be used for the reasons stated in Section 16-1-18.1.

Sick Leave Banks (continued)

(1) Employee membership in the sick leave bank is voluntary.

(2) The revised law contains a provision that allows a new employee of a local board of education to join the sick leave bank at the beginning of employment. If the new employee does not have the required number of sick leave days to join the sick leave bank, the appropriate number of sick leave days will be credited (advanced) to the new employee as the deposit to join the sick leave bank. *(The credit balance will be reduced by one day each month as the sick leave days are earned by the employee. After the credit balance is reduced to zero, sick leave days earned by the employee will be used to repay any outstanding loan to the sick leave bank.)*

(3) A participating member of a sick leave bank whose sick leave has been exhausted may borrow days from the sick leave bank.

(4) An employee cannot owe more than 15 days to the sick leave bank, unless over 50 percent of the members of the sick leave bank vote to extend the limit.

(5) Days are to be repaid to the sick leave bank by the borrowing member monthly, as the sick leave day is earned each month by the employee.

(6) Upon the resignation or termination of an employee who owes days to the sick leave bank, the value for each of the owed days will be deducted from the final paycheck at the employee's current daily rate of pay.
(7) Upon the transfer of a sick leave bank member, the days the employee has on deposit in the sick leave bank are withdrawn from the bank and transferred with the employee.
(8) Upon the retirement of a sick leave bank member, the days the employee has on deposit in the sick leave bank are withdrawn from the bank and made accessible for retirement credit.

[NOTE: ALTHOUGH THIS ACT APPEARS TO INCLUDE PART-TIME EMPLOYEES AS ELIGIBLE TO JOIN THE SICK LEAVE BANK, THE PROVISIONS FOR SICK LEAVE CONTAINED IN §16-1-18.1 EXCLUDE PART-TIME EMPLOYEES.]
Brief descriptions of selected legal opinions relating to sick leave banks are shown below. Although some of the opinions were issued prior to Act No. 99-581, the legal interpretations are still applicable.

(1) A member of a sick leave bank can give only the number of days to the sick leave bank allowed by law. AG Opinion 2000-200 [August 2, 2000]
(2) If the final paycheck does not cover the value of the days owed to a sick leave bank when the employee leaves the school system, the local board of education must exercise due diligence and appropriate procedures to collect the debt. If the debt cannot be collected, it becomes a loss to the sick leave bank. AG Opinion 86-00024 [October 24, 1985]

Catastrophic Sick Leave
State laws for catastrophic sick leave for employees of local boards of education are contained in Title 16, Chapter 22, Section 16-22-9 of the Code of Alabama (last amended by Act No. 99-581). This law also covers two-year postsecondary institutions and other agencies. In addition to catastrophic sick leave, this law includes provisions for the operation of sick leave banks. A summary of the catastrophic sick leave provisions of this law follows:

(1) The law covers full-time and part-time employees of local boards of education, Alabama Institute of Deaf and Blind, Department of Youth Services School District, Alabama School of Fine Arts, Alabama High School of Mathematics and Science, two-year postsecondary institutions, and Alabama A& M University.
(2) An employee must be a member of a sick leave bank to donate or receive catastrophic sick leave days.
(3) A catastrophic illness is defined as *"Any illness, injury, or pregnancy or medical condition related to childbirth, certified by a licensed physician which causes the employee to be absent from work for an extended period of time."*
(4) Each sick leave bank committee is responsible for writing guidelines and administrative procedures for catastrophic sick leave.
(5) An employee must exhaust all sick and personal leave days before using catastrophic sick leave days.
(6) An employee must borrow and utilize days from the sick leave bank (up to a maximum of 15 days) before being eligible to use catastrophic sick leave days.
(7) Donated catastrophic sick leave may be used to repay days owed to a sick leave bank.
(8) Sick and personal leave days earned while the employee is utilizing catastrophic sick leave days must be exhausted before continuing the use of catastrophic sick leave days.
(9) An employee may use catastrophic sick leave days for a catastrophic illness for himself or herself or for the following covered persons: *parent, spouse, child, foster child currently*

in the custody and care of the employee, sibling, or an individual with a close personal tie.

(10) A sick leave bank member may donate a specific number of days (not to exceed 30 sick leave days) to a sick leave bank for a specific employee to use against a catastrophic illness.
(11) The employee donating sick leave for a catastrophic illness does not have to be a member of the same sick leave bank as the recipient employee.
(12) The employee donating sick leave for a catastrophic illness cannot be required to donate a minimum number of days.
(13) The donated catastrophic sick leave days revert to the donating employee only if the recipient employee does not use all of the donated days.
(14) The sick leave bank committee will adopt guidelines for reverting unused donated days to the employees who donated the days.

[NOTE: ALTHOUGH THIS ACT APPEARS TO INCLUDE PART-TIME EMPLOYEES AS ELIGIBLE TO RECEIVE OR DONATE SICK LEAVE DAYS, THE PROVISIONS FOR SICK LEAVE CONTAINED IN §16-1-18.1 EXCLUDE PART-TIME EMPLOYEES.]

A brief description of a legal opinion relating to catastrophic sick leave is shown below:

(1) State laws do not contain a limitation on the number of catastrophic sick leave days that an employee can receive by donations from other sick leave bank members. State Department of Education, Office of General Counsel [December 13, 2000]

On-the-Job Injury

State laws for *on-the-job injury* for employees of local boards of education are contained in Title 16, Chapter 1, Section 16-1-18.1 of the Code of Alabama (last amended by Act No. 2001-671). This law also covers two-year postsecondary institutions and some other agencies. In addition to *on-the-job injury*, this law includes provisions for sick leave, vacations, and leaves of absences. A summary of the *on-the-job injury* provisions of this law follows:

(1) The law covers full-time employees and adult bus drivers.
(2) An *on-the-job injury* is any accident or injury to the employee occurring during the performance of duties (or when directed or requested by the employer to be on the property of the employer), which prevents the employee from working or returning to his or her job.
(3) Within 24 hours after occurrence of the injury, the employee must make proper notification of the injury to the local superintendent of education (or school principal, if applicable) in accordance with the notification procedures of the local board of education.
(4) In the event the employee is clinically unable to report the injury, the notification procedures of the local board of education shall permit the reporting of the injury by another person who is reasonably knowledgeable to make the notification of the injury.
(5) The local board of education will establish procedures and forms for notification of on-the-job injuries.
(6) Within 30 calendar days of notification of the injury, the local superintendent of education (or designee) will inform the employee injured on the job about the local board of education's approved policies for on-the-job injuries and the employee's rights to request reimbursement from the State Board of Adjustment.

(7) The local board of education may require medical certification from the employee's physician that the employee was injured and cannot return to work as a result of the injury.
(8) The local superintendent of education may require a second opinion from another physician at the expense of the local board of education.
(9) The local board of education may require a statement from the physician that there is a reasonable expectation that the employee will be able to return to work.
(10) If the local superintendent of education determines that the employee has been injured on the job and cannot return to work as a result of the injury, the employee's salary and benefits will continue up to 90 working days consistent with the employee's injury and absence from work resulting from the injury.
(11) Sick leave days will not be deducted for the days the employee is paid for an absence approved for on-the-job injury pay.
(12) A local board of education may adopt a policy to extend the 90-day period for on-the-job injuries.
(13) A local board of education may request reimbursement for the cost of substitutes for the employee injured on the job. The reimbursement request is limited to 90 days for each approved on-the-job injury at the daily substitute rate (currently $60) funded in the annual budget act. The State Department of Education will reimburse the local board of education if the Legislature provides funds for the reimbursement in the annual budget act.
(14) The employee may file for reimbursement with the State Board of Adjustment for unreimbursed medical expenses and costs incurred as a result of an on-the-job injury. Reimbursement to the employee shall be determined by the Board of Adjustment's policies, rules, and regulations.

Leaves of Absences

State laws for paid *leaves of absences* for employees of local boards of education are contained in Title 16, Chapter 1, Section 16-1-18.1 of the Code of Alabama (last amended by Act No. 2001-671). This law also covers two-year postsecondary institutions and some other agencies. In addition to paid *leaves of absences*, this law includes provisions for sick leave, vacations, and on-the-job injury. Provisions for unpaid *leaves of absences* for teachers are contained in Title 16, Chapter 24C, Section 16-24C-13 of the Code of Alabama. A summary of the provisions of these laws for *leaves of absences* follows:

(1) Full-time employees and adult bus drivers may be paid for *leaves of absences.*
(2) The local board of education may provide paid *leaves of absences* for training while schools are in or out of session.
(3) The local board of education may provide paid *leaves of absences* when approved by the State Board of Education as beneficial to the state's educational objectives.
(4) The local board of education may provide a paid *leave of absence* when the employee is absent for an unavoidable cause (other than sickness) when school is in session.
(5) The pay for an absence resulting from an unavoidable cause other than sickness cannot be for a longer time than one week during a scholastic year.
(6) The local board of education may grant an unpaid *leave of absence* for good cause to a teacher for a period of one year.
(7) The local board of education may extend the unpaid *leave of absence* for a valid reason to the teacher for one additional year.

(8) The unpaid *leave of absence* granted by the local board of education will not impair the continuing service status of the teacher.

A brief description of a legal opinion relating to a paid *leave of absence* is shown below:

- An employee continues to earn sick leave while on sick leave or authorized leave with pay. State Department of Education, Office of General Counsel [April 1, 1987]

Vacations

State laws for paid vacations for employees of local boards of education are contained in Title 16, Chapter 1, Section 16-1-18.1 of the Code of Alabama (last amended by Act No. 2001-671). This law also covers two-year postsecondary institutions and some other agencies. In addition to paid vacations, this law includes provisions for sick leave, paid *leaves of absences*, and on-the-job injury. A summary of the vacation leave provisions of this law follows:

(1) The law covers full-time employees and adult bus drivers.
(2) The local board of education may adopt policies and procedures to provide paid vacations to employees

A brief description of a legal opinion relating to a paid vacation is shown below:

- An employee continues to earn sick leave while on sick leave or authorized leave with pay.

State Department of Education, Office of General Counsel [April 1, 1987]

Military Leave

State law for paid military leave for employees of local boards of education is contained in Title 31, Chapter 2, Section 31-2-13 of the Code of Alabama.

[Congress provided clear protection for all members of the uniformed services, including non-career National Guard and Reserve members, with the October 1994 passage of the Uniformed Services Employment and Reemployment Rights Act USERRA, Chapter 43 of Title 38, U. S. Code. No law, policy, practice, etc. that would diminish the rights established in USERRA takes precedence over the provisions of USERRA. USERRA does not supersede, nullify, or diminish any law, policy, practice, agreement, or contract that provides greater rights or benefits to service members.]

(1) Employees are provided pay for time away from work for federal military leave for no more than 168 working hours per calendar year.
(2) Employees are provided pay for time away from work for state military leave (called by the Governor to duty in the active service of the state) for no more than 168 working hours at any one time.
(3) Employees on paid or unpaid military leave continue to accumulate service credit for any seniority, status, and rate of pay the employee would have obtained had the employee not taken military leave.

Additional state laws providing payment for employees of local boards of education called into active military service during the war on terrorism are contained in Title 31, Chapter 12, of the Code of Alabama. *(See Military Leave Differential Pay)*

Brief descriptions of selected legal opinions relating to military leave are shown below. Although some of the opinions were issued prior to Act No. 95-256, the legal interpretations are still applicable.

(1) A local board of education may not require the employee to schedule military leave so that it does not interfere with the school year or duties of the employee. AG Opinion 86-00174 [March 4, 1986]
(2) A local board of education may not restrict the taking of military leave for non-required duty or training. AG Opinion 86-00174 [March 4, 1986]
(3) A local board of education may not condition continued employment on the employee's foregoing military leave. AG Opinion 90-00318 [June 28, 1990]
(4) A local board of education may not deduct an amount equivalent to the compensation earned from the military during the time the employee is on military leave. AG Opinion 90-00318 [June 28, 1990]
(5) Military leave, paid or unpaid, counts as time spent on the job for any calculation, determination, promotion, or other decision that is based upon length of employment. AG Opinion 99-00240 [July 7, 1999]
(6) A local board of education cannot interfere with any employee's right to join the reserves or guard or interfere with the employee's membership in the reserves or guard. AG Opinion 2002-090 [December 11, 2001]

Military Leave Differential Pay
State law for military leave differential pay for employees of local boards of education, called into active service during the war on terrorism, is contained in Title 31, Chapter 12, Sections 31-12-1 through 31-12-10 of the Code of Alabama (Act No. 2002-430).

[Congress provided clear protection for all members of the uniformed services, including non-career National Guard and Reserve members, with the October 1994 passage of the Uniformed Services Employment and Reemployment Rights Act USERRA, Chapter 43 of Title 38, U. S. Code. No law, policy, practice, etc. that would diminish the rights established in USERRA takes precedence over the provisions of USERRA. USERRA does not supersede, nullify, or diminish any law, policy, practice, agreement, or contract that provides greater rights or benefits to service members.]

(1) An employee called into active service of the U. S. armed forces during the war on terrorism (which began September 11, 2001) is entitled to compensation from the local board of education if the basic pay for active military service is less than the salary the employee would receive if still working for the board.
(2) For purposes of calculating the military leave differential pay, the board salary includes supplements, pay raises, and salary schedule step increases the employee would receive if not called into active service.
(3) The Alabama Adjutant General will determine if the active military service qualifies for military leave differential pay.
(4) The employee is not due the military leave differential pay for any days that the employee receives full pay from the school board for accrued vacation leave or the 21-day annual military leave pay.
(5) Military leave differential pay is not subject to employer or employee TRS or FICA matching.

(6) The employee does not earn sick leave or vacation leave for the days the employee receives the military leave differential pay. However, if the school board uses length of service to determine personal leave or vacation days, the time spent on active duty military service counts as service credit as if the employee is still on-the-job.

Brief descriptions of selected legal opinions relating to military leave differential pay are shown below.

(1) Military pay in Act No. 2002-430 means basic pay and does not include special and incentive pays, allowances or other fringe benefits. AG Opinion 2002-270 [June 26, 2002]
(2) Under federal law, it is illegal for an employer to require an employee to take vacation, annual, or similar paid leave for the performance of military duty. Annual (or vacation) leave taken voluntarily by the employee because he or she felt that his or her personal, family, and financial circumstances required him or her to take leave shall be restored pursuant to Act No. 2002-430. Once the service member has had leave restored one time, he or she is entitled to no subsequent restoration in the event the reservist again uses the leave that was restored. AG Opinion 2002-270 [June 26, 2002]
(3) Sick leave taken for authorized sick leave purposes before the employee's departure for active duty could be eligible for restoration pursuant to Act No. 2002-430. However, accrued sick leave cannot be used while the employee is on military leave. AG Opinion 2004-029 November 26, 2003

I. Employee Gifts

Athens City School employees are to follow Board Policy GAJB when receiving any personal gifts:

USE OF OFFICE FOR PERSONAL GAIN OR GIFTS TO PERSONNEL

All Board personnel are public employees and are expected to comply with the Alabama Ethics Law prohibiting use of the employee's official position or office to obtain personal gain for himself or herself or family member unless the use or gain is otherwise specifically authorized by law.

Public employees may accept occasional gifts from students and other members of the public if the gifts are in accordance with the Alabama Ethics Law and other applicable law. Employees shall not solicit any gift, directly or indirectly, or participate in the collection of any donation toward any gift to be given to or received by the employee. For example, no teacher can solicit gifts from students in their class or their parents, or initiate the idea of gift giving, which would be a use of official position for personal gain. No public employee or public official can solicit or receive anything at all from anybody for the purpose of corruptly influencing official action (for example, a teacher may not receive a gift in exchange for a better test grade).

Subject to the above restrictions, occasional or seasonal gifts to a teacher or other public employee may be given and received. Likewise, for example, teachers and other public employees may receive gifts or gift cards purchases from polled donations within a class, team, or other school organization or given by employees, etc. Absent additional facts indicating otherwise, gifts with a value of twenty-five dollars ($25.00) or less per occasion (or an aggregate of $50 or less in a calendar year) are presumed not to be a violation of the law by the Alabama

Ethics Commission as such gifts are deemed to be de minimis and are presumed not to be given for the purpose of influencing official actions. Donors who choose to coordinate pooled donations to make a larger gift from a group, should request that all individual donations be made in an amount of twenty-five dollars ($25.00) or less in order to safeguard against such donations violating the Ethics Law or being financially burdensome.

Public employees may not use school funds to purchase gifts for other public employees. Public employees may accept gifts from other public employees when they are given on a voluntary basis, but only to the extent permitted by the Alabama Ethics Law. Under no circumstances should an employee with administrative/supervisory authority over another employee solicit a personal gift, honorarium, etc. from said person.

Public employees shall not accept personal gifts from outside agencies or individuals that are a result of or a precondition to business transactions between the school system and said agency or individual. Gifts or rewards given by business agencies as a result of school-related business transactions shall become the property of the school or school system.

This policy is intended to be compliant with the provisions of the Alabama Ethics Law. To the extent that the Alabama Ethics Law is amended or the Ethics Commission issues additional guidance that may be in conflict with this policy, employees are expected to give precedence to compliance with applicable law and Ethics Commission advisory opinions. Nothing in this policy should be construed to create restrictions on gifts beyond those that are specifically provided for by law or to allow conduct specifically prohibited by law.

SOURCE: Athens City Board of Education, Athens, AL ADOPTED: August 15: 1994; REVISED: June 5, 2008; REVISED: December 12, 2017 LEGAL RED.: Ala. Code 16-11-9 (1975); Ala. Code 36-25-1, et seq. (1975); Alabama Ethics Commission Op. 20016-3

PROCEDURES FOR EXPENDITURES OF STATE INSTRUCTIONAL SUPPORT FUNDS

VIII. STATE INSTRUCTIONAL SUPPORT FUNDS

A. Budgeting Requirements

Classroom Instructional Support (CIS) includes the following state funds:

- Library Enhancement
- Professional Development
- Technology
- Common Purchases (if funded)

Each school will have a budget committee which consists of **four teachers and the principal (or designee).** Teachers should be elected annually by secret ballot vote of the teachers at the school. The budget committee will propose a budget for the classroom support categories – library enhancement, professional development, technology, and common purchases. The committee will elect a chair and a member as a secretary to keep minutes.

The professional development and technology budgets must be consistent with the latest plans submitted to the Alabama State Department of Education. Library enhancement budgets will be developed in consultation with the school's media specialists. Although the teachers vote on how library enhancement allotments are to be spent, the media specialist can only offer advice to the budget committee. Be aware there are two state laws that state these funds are for the library media center and not the classroom.

Budget forms and instructions will be provided to you by the Central Office Finance Department prior to the start of the new year. The return due date will be provided by the Central Office at this time.

The proposed budgets will be submitted to teachers at an annual meeting at the start of the school year. Teachers will have at least two (2) work days to review the proposed budgets. The teacher will vote on the proposed budgets by secret ballot. A sign in sheet must be kept and must match the number of votes submitted.

A majority vote of the teachers voting at the school is required before any part of the proposed budget is implemented. A proposed budget that is not approved is returned to the budget committee for reformulation, taking into consideration the teachers' recommendations at the annual meeting. The revised budget proposed by the budget committee will be submitted to a secret ballot vote of the teachers. If the revised proposed budget is not approved by a majority vote, the process will continue until a budget is approved.

A report of the approved budget, utilizing SDE forms will be submitted to the Chief Financial Officer along with copies of the sign in sheets, votes, and committee minutes. Your bookkeeper should keep copies as well. You will be notified when your budget is approved by the central office and at that time you can start spending funds.

Maintain all budget committee minutes, proposed budgets, revised proposed budgets, secret ballots for budget committee member selection (and sign in sheets), each proposed budget and each revised budget as well as final budget secret ballots (and sign in sheets). This information should be kept at your school for two (2) years following the fiscal year of the election.

B. Student Materials Purchases

Instructional supply funds (state allocation) appropriated by the state legislature provides monies for the purchase of instructional supplies and materials for each teacher in grades K-12. These funds are allocated for all teachers, administrators, counselors and media specialists employed other than those employed by Federal Programs.

Instructional supply funds shall be expended only for the purchase of instructional supplies, materials and instructional equipment to conduct the instructional program in the classroom. Technology items purchased for instructional purchases, such as printers and toner, are allowed. Funds shall not be expended for janitorial or first aid supplies.

Instructional supply funds are to be expended on behalf of students at a specific school teaching unit and are not transportable with the teacher if the teacher is transferred to another grade level at current school or if transferred to another school.

Records of expenditures of these funds will be audited annually to assure that funds are spent in accordance with the law. Teachers and principals should use caution in expending such funds to avoid being charged back for certain items.

(1) Instructional monies allocated for classroom use will be available October 1.
(2) These funds can be expended in two ways. Teachers may use the instructional credit card or purchase requisition system. It is the teacher's responsibility to make sure that tax is not added at the time of purchase. If tax is charged, it will be the teacher's responsibility to pay for any tax or have a new tax-free receipt produced by the vendor.
(3) If utilizing the requisition system, the requisition must be approved by the principal and a purchase order issued by Central Office prior to purchases being made. Purchase orders will not be issued for less than $15.00. Receiving copies of the purchase order shall be submitted to the bookkeeper as soon as the purchases are received to ensure payment is made in a timely manner.
(4) Purchase cards will be available for use until the date assigned by the Central Office Finance Department to ensure all items purchased are received prior to the last day of school. **Remember you may use the requisition system after instructional cards are turned in.**
(5) Instructional money must be spent by September 30. Any money left in your instructional account will be returned to the State Department.
(6) An adequate system of record keeping at the local school level must be maintained and compared with Central Office records to ensure instructional funds do not exceed State allocations. Total purchases shall under no circumstances exceed the amount allocated.

Allowable Expenditures:

- TVs and media devices used in the classroom (and counselor's office) for instructional purposes, and the stands, carts and cabinets used to hold and store them.
- Computers and peripherals used in the classroom (or counselor's office) for instructional purposes, if consistent with the technology plan. **All technology purchases (including TVs) should be vetted by the central office technology department before making the purchase.**
- File cabinet, plastic storage containers, and shelves used to store tests and instructional items in the classroom.
- Black-out shades for classroom

- Rug for kindergarten class (rug can be purchased if the students sit on it during instructional time)
- Refrigerator to store biology and chemistry supplies (not to store a student or teacher lunch)
- Surge protector/power strip/charging cords for instructional equipment
- Classroom bulletin board materials
- Classroom banners and posters
- Canned air spray for keyboards
- Batteries for instructional media
- Ink cartridges for classroom printers
- Educational apps (check with central office technology before making purchase)
- Academic incentive items
- Flash drives

*Questionable Expenditures:

- Student desk
- Fax machine
- Candy
- Tissue and hand sanitizer
- Classroom sink

Unallowable Expenditures:

- Teacher chair
- Field trip costs, such as bus rental, food, admission charges, etc
- Membership dues to any organization or association
- Registration fees and other conference expenses
- Extra-curricular activity expenses

***Teachers should be able to supply a lesson plan that provides documentation of the purchase of anything that is considered to be an instructional expense.** Teachers may be asked to do this with questionable purchases.



455 U.S. HIGHWAY 31 NORTH
ATHENS, ALABAMA 35611
256.233.6600
ACS-K12.ORG