



Williamson County Board Policy Committee
February 4, 2019 6:00 PM
Training Center, 1st Floor 1320 West Main Street

1. **Agenda**
2. **Board Policies Second Reading**
 - a. Section 2 - Policies
 - b. 3.210 Naming Buildings and Ancillary Facilities
3. **Board Policies First Reading**
 - a. 5.310 Vacations and Holidays
 - b. 6.402 Physical Examinations and Immunizations

Chairperson

Superintendent



TO: WILLIAMSON COUNTY SCHOOL BOARD

POLICY COMMITTEE MEETING AGENDA

Monday, February 4, 2019

6:00 p.m., Training Center, 1st Floor

Policies for Second Reading

- 2.200 Annual Operating Budget
- 2.201 Budget Amendments and Line Item Transfer Authority
- 2.202 Fund Balance
- 2.300 State and Federal Aid Eligibility Determination
- 2.400 Revenues
 - 2.401 Gifts and Bequests
 - 2.402 Investment Earnings
 - 2.403 Property Sales
- 2.500 Deposit of Funds
- 2.700 Accounting System
 - 2.701 Financial Reports and Records
 - 2.702 Inventories
 - 2.703 Audits
- 2.802 Payroll Procedures
- 2.804 Expenses and Reimbursements
- 2.805 Purchasing
- 2.807 Requisitions
- 2.808 Purchase Orders and Contracts
- 2.809 Vendor Relations
- 2.8091 Business Organizations

- 2.810 Vendor Payment Procedures
- 2.900 Student Activity Funds Management
- 2.901 New Schools – Distribution of Resources
- 3.201 Naming Buildings and Ancillary Facilities

Policy for First Reading

- 5.310 Vacations and Holidays
- 6.402 Physical Examinations and Immunizations



Section II Policies for Second Reading

- 2.200 Annual Operating Budget
- 2.201 Budget Amendments and Line Item Transfer Authority
- 2.202 Fund Balance
- 2.300 State and Federal Aid Eligibility Determination
- 2.400 Revenues
- 2.401 Gifts and Bequests
- 2.402 Investment Earnings
- 2.403 Property Sales
- 2.500 Deposit of Funds
- 2.700 Accounting System
- 2.701 Financial Reports and Records
- 2.702 Inventories
- 2.703 Audits
- 2.802 Payroll Procedures
- 2.804 Expenses and Reimbursements
- 2.805 Purchasing
- 2.807 Requisitions
- 2.808 Purchase Orders and Contracts
- 2.809 Vendor Relations
- 2.8091 Business Organizations
- 2.810 Vendor Payment Procedures
- 2.900 Student Activity Funds Management
- 2.901 New Schools – Distribution of Resources

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date:
		Rescinds: 2.200	Issued: 05/21/14

1 *General*

2 All school system budgets are the operational plans stated in financial terms for the fiscal year beginning
3 July 1st ending June 30th the following year.

4 *Central Office*

5 **PREPARATION PROCEDURES**

6 Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections
7 requiring additional staffing, curriculum modifications, and additional facilities.

8 The budget proposal should be balanced, consistent with board policy and contract conditions, to include
9 provisions for:

- 10 • Programs to meet the needs of the entire student body;
11 • Staffing arrangements adequate for proposed programs;
12 • Maintenance of the district's equipment and facilities; and
13 • Efficiency and economy.¹

14 Budget preparation shall be the responsibility of the Superintendent of Schools. The Superintendent shall
15 adequately inform board members of budgetary concerns and allow board members to do cost analysis
16 of separate components of the various educational programs. The Superintendent of Schools will
17 establish procedures for the involvement of staff, including requests from department heads and
18 principals, all of whom shall seek advice and suggestions from other staff and faculty members.

19 The Superintendent of Schools and the Chair of the Board shall develop a budget preparation calendar
20 no later than November 1st of the current school year. The calendar shall be used as a guide for
21 coordinating the budgetary activities of individuals and groups, collecting budget data, reviewing budget
22 problems, and making budget decisions.

23 **HEARING AND REVIEWS**

24 The executive committee will organize sufficient budget meetings for the Board between December and
25 March. All such meetings will be completed prior to the formal vote on the budget.

26 The proposed budget will be available for inspection by various interested citizens or groups in the office
27 of the Superintendent of Schools.

28

1 **FINAL ADOPTION PROCEDURE**

2 The Board shall submit a proposed budget to the County Commission by April 1st each year. The
3 approved budget document shall be submitted to the County Mayor’s office by April 1st of each year.

4 The budget document will be subject to the review of both the education and budget committees of the
5 County. The County Mayor and the budget committee of the County Commission shall allow the
6 Board to alter or amend the submitted budget at any time prior to May 15th or such other times as the
7 proposed budget is submitted to the legislative body, whichever occurs first. The County Mayor or
8 budget committee may allow submission of budget amendments after the budget is submitted to the
9 County Commission but not later than June 15th or the adoption of the budget, whichever occurs first.
10 All alterations or amendments must be in writing.

11 In the event the County Mayor or the budget committee shall submit a budget different from the school
12 department’s budget, the County Mayor or budget committee shall outline the changes to the school
13 budget and shall state in writing the reasons for the changes in a budget message to the legislative
14 body. The budget message must be submitted to the legislative body with the consolidated budget.

15 The Board through its designated representative shall have the right to address the County Commission
16 in regard to the Board’s budget and tax rate proposals.

17 The Superintendent of Schools shall file a copy of the approved budget with the Commissioner of
18 Education.
19

Legal References

- 1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19

Cross References

- Role of the Board of Education 1.101
Executive Committee 1.301

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Budget Amendments and Line Item Transfer Authority	Descriptor Code: 2.201	Issued Date:
		Rescinds: 2.201	Issued: 03/15/04

- 1 Requests for budget amendments approved by the Board shall be submitted to the County Clerk's
- 2 office no later than noon, fourteen (14) days prior to the regular monthly meeting of the Williamson
- 3 County Commission. It must be signed by a sponsoring Commissioner prior to being filed with the
- 4 County Clerk. The amendment is subject to the review of both the education and budget committee of
- 5 the County Commission. Amendments are approved after passage by the Williamson County
- 6 Legislative body.

- 7 Transfer between major budget categories shall be made with the approval of the Board and County
- 8 Commission.¹ Line-item transfers within a major category must be approved by the Board.

- 9 Amendments to personnel cost line items within a major category must be approved by the Board and
- 10 further require the approval of the County Mayor to be effective. If the County Mayor disapproved or
- 11 fails to take action on the amendment, the county legislative body may approve the amendment by
- 12 two-thirds (2/3) vote.

Legal References

1. OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983)

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="margin: 0;">Fund Balance</h2>	Descriptor Code: 2.202	Issued Date:
		Rescinds: 2.202	Issued: 11/21/11

- 1 The Board will follow the guidance of Governmental Accounting Standards Board (GASB) Statement
- 2 54 which governs fund balance reporting. Fund balance components shall be composed of restricted,
- 3 committed, assigned, non-spendable and unassigned amounts.

- 4 The State recommends maintaining a level of 3% of the new year's appropriations for the General
- 5 Purpose School Fund and requires such at the beginning of each fiscal period before it will approve the
- 6 local budget for the school system; therefore the Board will, on July 1 of each year, will have, as a
- 7 minimum, an unassigned fund balance of at least 3% of appropriations. ¹

- 8 The Central Cafeteria fund balance is considered assigned, and the balance should be maintained at an
- 9 amount equal to operating expenses for three months. The Extended School Program fund balance is
- 10 also assigned, and the balance should be maintained at an amount equal operating expenses for three
- 11 months as well. For purposes of cash sufficiency, both of these funds will strive to maintain a balance
- 12 equal to operating expenses for three months.

- 13 Fund balances of the School Federal Projects and Education Capital Outlay Fund are committed funds
- 14 and are predetermined each year based on amounts awarded for specific grants (School Federal
- 15 Projects) or purposes (Education Capital Projects) and amounts not expended for any previous fiscal
- 16 years.

Legal References

1. TCA 49-3-352

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: State and Federal Aid Eligibility Determination	Descriptor Code: 2.300	Issued Date:
		Rescinds: 2.300	Issued: 03/15/04

1 In order to ensure comparability of services from local and state funds in all of its schools,¹ the Board
2 shall ensure that:

- 3 1. A system-wide salary schedule is adopted annually;
- 4
- 5 2. Teachers, principals, and support personnel are assigned to schools on an equivalent basis
6 according to grade levels and need;
- 7
- 8 3. Curriculum materials and instructional supplies are provided to schools on an equivalent basis
9 according to grade levels and need; and
- 10
- 11 4. Funds for educational programs made available by the Federal Government will be sought by
12 the School System only when the conditions of their availability are in harmony with the
13 programs and policies of the Board and the laws of the State and County.

Legal References

1. 20 USCA § 6321

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Revenues	Descriptor Code: 2.400	Issued Date:
		Rescinds: 2.400	Issued: 02/16/04

1 *General*

2 The schools may receive funds collected from activities and for events held at or in connection with the
3 school. All money collected by a school shall be properly receipted and documented as outlined in the
4 Tennessee Internal School Uniform Accounting Policy Manual, 2011. It is the responsibility of each
5 principal to determine the reconciliation method outlined in the manual to be used for all events which
6 require a ticket.¹

7 The purchase of items intended for resale for profit through the schools shall be subject to sales tax based
8 on the purchase price to the vendor providing the service or item. Resale activities not intended to
9 generate a profit shall be conducted at the discretion of the principal.²

10 **FEES**

11 In keeping with the establishment of free public schools in our state, all necessary elements of any school
12 activity in this school district, which constitutes an internal fundamental part of elementary and
13 secondary education, shall be provided free of charge to students.

14 In the event that it becomes necessary to collect fees from pupils enrolled in certain academic subjects
15 or engaged in certain enrichment activities to maintain the desired instructional and activities program
16 in each school. School fees are to be kept to a minimum and may be expended only for the purposes for
17 which they were collected. The school shall not require any student to pay a fee to the school for any
18 purpose, except as authorized by the Board. No fees shall be required of any student as a condition to
19 attend the school or use its equipment.³

20 A schedule setting the maximum fee which can be charged for any subject area or for any activity or for
21 any service shall be recommended by the Principal or Superintendent of Schools and submitted to the
22 Board for authorization no later than the July meeting of the Board. School fees shall be waived for
23 students who receive free or reduced-price lunches.⁴ No student shall be forced to pay a fee for any
24 academic or enrichment activity during the school day, and no student will be penalized for nonpayment
25 of any school fee.

26 **EXTENDED SCHOOL PROGRAM**

27 Extended School Program Funds shall be collected at the individual schools, receipted and deposited in
28 a board assigned bank account. Since this is a Board operated program, monies will be transferred at
29 month end from these accounts to the Board's financial accounts on deposit with the Trustee.⁵

30

1 **FINES**

2 A student will be held responsible for the cost of replacing any materials or property which the student
 3 loses or damages,⁶ including textbooks, library books, equipment, and buildings. All money collected as
 4 fines shall be placed in the General Purpose School fund.

5 **TUITION INCOME**

6 Tuition collected from nonresident students, and out of county teachers shall be placed in the General
 7 Purpose School fund.

8 **RENTAL INCOME**

9 All money received for use of a particular school facility or other school property will be collected and
 10 accounted for through the central office and place in the General Purpose School fund.

11 **GRANTS**

12 Grants for educational purposes made available by the state, federal government and/or outside entities
 13 such as nonprofits may be sought by the school system but only when the conditions of their
 14 availability are in harmony with the purposes and policies of the Board and the laws of the state and
 15 county. Principals may apply for and receive grants, but funds received must be recorded in a separate
 16 restricted fund in the schools accounts.⁷

17 **ACCRUALS**

18 Funds anticipated but not received within sixty (60) days after the fiscal period ends will be accrued
 19 within the fiscal period financial period. Instances where funds anticipated to cover related expenses
 20 incurred in a fiscal period but not received within sixty (60) days, will also be accrued within the
 21 corresponding fiscal period.

 Legal References

1. TCA 49-2-110(a)
2. TCA 67-6-102 (77)-(79)
3. TCA 49-6-3001(a); TCA 49-2-110(c)
4. TCA 49-2-114
5. Tennessee Internal School Uniform
Accounting Policy Manual; Section 4-40
6. TCA 37-10-101, 102
7. Tennessee Internal School Uniform
Accounting Policy Manual; Section 4-39

 Cross References

- Fundraising Activities 2.601
- Student Activity Funds Management 2.900
- Compensation Guides & Contracts 5.110
- Attendance of Non-Resident Students 6.204
- Student Fees and Fines 6.709

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="margin: 0;">Gifts and Bequests</h2>	Descriptor Code: 2.401	Issued Date:
		Rescinds: 2.401	Issued: 05/22/14

1 *General*

2 The Superintendent of Schools is authorized to accept gifts in the form of money, property and other
 3 tangible property to the school system and may designate others to accept gifts for particular schools
 4 on behalf of the Board. ¹ Only gifts which may serve to enhance or extend to work of the school
 5 system may be accepted by the district. It shall be general policy of the district to direct those who
 6 desire to make donations to consider equipment or services that are not likely to be acquired from
 7 public funds.

8 In accepting gifts and donations, the following shall apply:

- 9 1. Unless otherwise expressly specified in writing, all property contributed, given, or otherwise
 10 placed on school premises shall for all intents and purposes be a gift and shall become school
 11 system property subject to the same controls and regulations that govern the use of other
 12 school-owned property.
- 13 2. Contributions of equipment or services that may involve major costs for installation,
 14 maintenance, or initial or continuing financial commitments from school funds shall be
 15 presented by the Superintendent of Schools ' office for Board consideration and approval prior
 16 to acceptance.
- 17 3. Individuals or organizations desiring to contribute supplies or equipment will consult with
 18 school officials regarding the acceptability of such contributions in advance of the solicitation
 19 of funds or the making of budgetary appropriations.

Legal References

1. TCA 49-6-2006(a)

Cross References

- Staff Conflicts of Interest 5.601
 Staff Gifts and Solicitations 5.605
 Student Gifts 6.710

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Investment Earnings</h2>	Descriptor Code: 2.402	Issued Date:
		Rescinds:	Issued:

1 *Individual Schools*

2 The building principal, with consent of the Superintendent of Schools, is authorized to invest excess
 3 funds of the school in a savings account.¹ Interest earned on general fund accounts shall be credited to
 4 general fund revenue. Interest earned on restricted fund accounts shall be credited to revenue in each
 5 restricted account.

6 School food service funds shall be kept separate from other school funds, and interest earned on food
 7 service fund deposits shall be credited to food service revenue.

8 All funds shall be deposited into accounts fully protected by sufficient collateral.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 6-1

Cross References

- Deposit of Funds 2.500
 Food Service Management 3.500

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Property Sales	Descriptor Code: 2.403	Issued Date:
		Rescinds: 2.403	Issued: 05/21/14

1 SURPLUS PROPERTY SALES

2 *General*

3 The Board shall make such provisions as are deemed necessary to dispose of any property owned by it
4 but no longer needed for public school purposes. Once school property is no longer needed for public
5 school purposes formal steps shall be undertaken to dispose of this property in accordance with the
6 manner prescribed by state law and appropriate property transaction procedures.¹

7 Real property which is deemed to be temporarily surplus to the needs of the district may be rented
8 according to terms suggested by the Superintendent of Schools and approved by the Board. The Board
9 may dispose of any property to which it has title and upon which it has constructed a building under its
10 vocational education trades and industries program, such sale to be a public sale or a negotiated sale,
11 notwithstanding the provisions of any public or private act of the general assembly of the state of
12 Tennessee. If, in the opinion of a majority vote of the Board members, a negotiated sale will realize the
13 best price obtainable for any property so sold, the Board shall advertise in a newspaper of general
14 circulation in the county that the property is for sale and a negotiated sale shall not be completed until
15 thirty (30) days after the publication of the legal notice. The Board shall, by a majority vote of the
16 members at a regular meeting, approve and record the price and name of the purchaser of any property
17 so sold.

18 If reasonable attempts to dispose of surplus properties fail to produce monetary return to the system, the
19 Board shall approve other methods of disposal.

20 EQUIPMENT SALES

21 It is the expressed intent of the Board that surplus real property acquired by taxpayers' dollars should be
22 sold. All surplus real property should be sold within ninety (90) days of being declared surplus to the
23 highest bidder after advertising in a newspaper of general circulation in the county at least fifteen (15)
24 days prior to the sale. Auction is the preferred method of sale, but sealed bids may be accepted instead.
25 No surplus real property may be sold to a Board member or employee.

26 When equipment that was purchased with federal dollars is no longer needed for the original project or
27 program or for other activities currently or previously supported by a federal agency, disposition of the
28 equipment shall be made as follows:²

- 29 1. Items of equipment with a current per-unit fair market value of less than \$5,000 may be
30 retained, sold, or otherwise disposed of with no further obligation to the awarding agency.

31

- 1 2. Items of equipment with a current per unit fair market value in excess of \$5,000 may be
2 retained or sold, and the awarding agency shall have a right to an amount calculated by
3 multiplying the current market value or proceeds from sale by the awarding agency's share of
4 the equipment.

5 **REAL PROPERTY SALE**

6 When the Board determines that any real property is no longer needed for school purposes or should, in
7 the interest of the district, be exchanged for other property, it may sell or exchange such property in
8 accordance with the provisions that follow:

- 9 1. Prior to the sale, the Board shall cause the appraisal of the property by two appraisers who shall
10 make separate reports.
11
12 2. A notice of sale shall be published. The notice shall set out the terms and conditions of sale.
13 The Board may permit the bidders to specify conditions. The notice shall state that bids will be
14 received on a specified date.
15
16 3. All bids shall be available for examination by the public. Any bidder may raise his bid after the
17 Board has given notice by mail to other bidders. The Board may also conduct an auction
18 provided any previous bidder has been given written notice of the auction.
19
20 4. The Board may sell the property to the highest and best bidder or may reject all bids.
21
22 5. The Board may employ a broker or auctioneer who may be paid from the proceeds of the sale
23 without appropriation. The broker or auctioneer may not be one of the appraisers.

24 **Trade-in Property**

25 Where new property is purchased by the Board in accordance with law on condition that property of a
26 similar nature, owned by the Board is to be traded in or exchanged as a part of such purchase in
27 reduction of the price, such trade-in shall be legal without appraisal or notice of sale.

28 **Exchange of Property**

29 In general, any exchange of property shall follow as nearly as possible the procedure for the sale of the
30 property.

31 **SCHOOL PROPERTIES DISPOSAL PROCEDURE**

32 Surplus property which has no value or has a value less than \$250.00 may be disposed of without the
33 necessity of bids. For such disposal without bids, the Principal of the school with the surplus property,
34 the Superintendent of Schools and the Chairman of the Board must all agree in writing that the
35 property is of no value or is of a value less than \$250.00. ³

Legal References

1. TCA 49-6-2006(b)(3); TCA 49-6-2208
2. EDGAR Title 34, Part 80.32(e)(1)-(2)
3. TCA 49-6-2007

Cross References

Duties of Officers 1.201
Inventories 2.702
Textbooks 4.401

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: School Support Organizations	Descriptor Code: 2.404	Issued Date:
		Rescinds: 2.404	Issued: 11/16/15

1 *General*

2 Only a group or organization that has entered into a written cooperative agreement with the Board may
3 use the name, mascot, or logo of a school or the school district to solicit or raise money, materials,
4 property, securities, services, or other things of value.¹

5 A civic organization operating concessions or parking at school-sponsored events is not a school support
6 organization subject to this policy.

7 **REPORTING AND RECORDS**

8 The Superintendent of Schools or his/her designee shall annually post a list of organizations that are
9 recognized as school support organizations on the school district's web site.

10 Any forms, annual reports, or financial statements submitted shall be open to public inspection as a
11 public record.

12 **PROCEDURES**

13 The Superintendent of Schools shall create procedures to oversee the relationship between the Board and
14 any school support organization. These procedures shall include, at a minimum, the following:

15 1. Any agreement between the Board and a school support organization shall be in writing and
16 signed by the Superintendent of Schools /designee and an authorized agent of the school support
17 organization seeking authorization. This agreement shall contain, at a minimum, the following
18 provisions:

19 a. An agreement to abide by any policies and procedures regarding school support
20 organizations; and

21 b. An agreement to indemnify the Board, the Superintendent of Schools, and all other agents
22 of the local education agency for the actions of the school support organization.

23 2. Prior to entering into any agreement, a school support organization shall submit the following to
24 the Superintendent of Schools/designee:²

25 a. Documentation confirming the school support organization's status as a nonprofit
26 organization, foundation, or a chartered member of a nonprofit organization or
27 foundation;

- 1 b. A written statement of the goals and objectives of the group or organization;
- 2 c. The principal contact's telephone and address as well as the telephone number, address,
3 and position of each officer of the group or organization; and
- 4 d. A copy of the school support organization's written policy specifying reasonable
5 procedures for accounting, controlling, and safeguarding any money, materials, property,
6 securities, services, or other things of value collected or disbursed by it.
- 7 3. The Superintendent of Schools shall designate a date prior to the beginning of the regular school
8 year for the school support organization to submit a form to the Superintendent of Schools or
9 his/her designee which verifies the information previously provided by the school support
10 organization as correct, or if the information is no longer correct, that date shall be the deadline
11 for any corrections.³
- 12 4. The school support organization shall abide by all applicable federal, state, and local laws,
13 ordinances, and regulations in its activities.
- 14 5. The school support organization shall maintain a copy of its charter, bylaws, minutes, and
15 documentation of its recognition as a nonprofit organization.
- 16 6. The school support organization shall maintain financial records for a period of at least four (4)
17 years.
- 18 7. The school support organization shall operate within the applicable standards and guidelines set
19 by a related state association, if applicable, and shall not promote, encourage, or acquiesce in any
20 violation of student or team eligibility requirements, conduct codes, or sportsmanship standards.
- 21 8. The school support organization's officers shall ensure that school support organization funds
22 are safeguarded and are spent only for purposes related to the stated goals and objectives of the
23 organization.
- 24 9. The school support organization shall obtain the approval of the Superintendent of
25 Schools/designee before undertaking any fundraising activity. The Superintendent of
26 Schools/designee shall consider, at a minimum, the following when approving or denying a
27 request by a school support organization to engage in a fundraising activity:⁴
 - 28 a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of
29 the school district or an individual school within that district; and
 - 30 b. Whether the fundraising activity is consistent with the goals and mission of the school or
31 school district.
- 32 10. The school support organization shall provide access to all books, records, and bank account
33 information for the school support organization to officials of the Board, local school principal,
34 or auditors of the office of the comptroller of the treasury upon request.

1 11. A school representative cannot act as a treasurer or bookkeeper for a school support organization
2 or be a signatory on the checks for a school support organization. A majority of the voting
3 members of any school support organization board should not be composed of school
4 representatives.⁵

5 The Superintendent of Schools may enact procedures to suspend or revoke the authorization of any
6 school support organization for a failure to abide by the policies and procedures regarding school support
7 organizations.

8 **OPERATION OF A SCHOOL BOOKSTORE**

9 The principal of a school may enter into an agreement with a recognized school support organization for
10 the operation of a bookstore located on school grounds, which makes direct sales to students and faculty,
11 pursuant to procedures promulgated by the Superintendent of Schools. These procedures shall provide,
12 at a minimum, the following:

- 13 1. One hundred percent (100%) of the profits of the operation of the bookstore are used for support
14 of the school; and
- 15 2. The school support organization provides the school with the relevant collection documentation
16 required pursuant to the provisions of state law.⁶

17 The Superintendent of Schools may provide such other procedures and forms as he or she deems
18 necessary.

19 **CONCESSIONS AND PARKING**

20 The principal of a school may agree to allow an authorized school support organization to operate and
21 collect money for a concession stand or parking at a related school academic, arts, athletic, or social
22 event on school property without the prior approval of the Superintendent of Schools or his/her
23 designee. Any money payable to the school pursuant to the agreement with the principal will be
24 considered school support group funds and not student activity funds if the school support organization
25 provides the school with the relevant collection documentation required by the student activity funds
26 manual produced by the state.

Legal References

1. TCA 49-2-604(a)
2. TCA 49-2-604(b)(1)
3. TCA 49-2-604(b)(1)(B)
4. TCA 49-2-604(b)(2)
5. TCA 49-2-604(g)
6. TCA 49-2-110

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Deposit of Funds</h2>	Descriptor Code: 2.500	Issued Date:
		Rescinds: 2.500	Issued: 03/15/04

1 *Central Office*

2 All income payable to the Board will be deposited with the county trustee who will credit it to the
 3 appropriate account.

4 *Individual Schools*

5 Funds must be deposited within three (3) days after the funds are received. ¹ When possible, school funds
 6 should be deposited on a daily basis. If the amount of funds on hand is large, the funds should not be
 7 kept in the school overnight. Night deposits may be necessary. Funds should never be left at a school
 8 overnight unless they are stored in a safe or vault.

9 A deposit summary should be printed for each deposit that indicates the total amount of the deposit and
 10 all receipt numbers associated with that deposit. The receipt numbers comprising the deposit should
 11 be written on the deposit slip. All checks should be listed individually on the deposit slip or an adding
 12 machine tape listing each transaction can be attached to the deposit summary. The deposit receipt issued
 13 from the bank should be attached to the deposit summary.

14 Monies collected at the building level must be deposited to no more than three (3) bank accounts:

- 15 1. General School Fund/Restricted Accounts;
- 16 2. School Food Service; or
- 17 3. Savings.

Legal References

- 1. *Tennessee Internal School Uniform Accounting Policy Manual, TCA 5-8-207*

Cross References

- Student Activity Funds Management 2.900
- Food Service Management 3.500

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Bonded Employees	Descriptor Code: 2.600	Issued Date:
		Rescinds: 2.600	Issued: 05/22/14

1 *General*

2 The Superintendent of Schools as well as all other employees who handle school monies shall be bonded,
3 at no cost to the employee, in order to indemnify the school system against the loss of any funds.¹

4 The Board shall determine the amount of the bond, giving consideration to the total amount of money
5 and/or property that is handled in each school.²

Legal References

1. TCA 8-19-101 through 103, TCA 49-2-110(a)(1)
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-21

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Fundraising Activities	Descriptor Code: 2.601	Issued Date:
		Rescinds: 6.701	Issued: 08/15/11

1 *General*

2 The following general guidelines shall be followed:¹

- 3 1. Fundraising activities shall be authorized by the Board and shall be for the purpose of
4 supplementing funds for established school programs and not for supplementing funds which are
5 the responsibility of the public.
- 6 2. Fundraising companies and other salespersons shall obtain permission in writing from the
7 Superintendent of Schools' office in order to visit the schools.
- 8 3. Any commission payable by companies shall be paid in the form of reduced prices to the students
9 or paid into the activity fund of the school for use by the school. No school employee shall
10 personally benefit from any fundraising activity.
- 11 4. The principal must obtain written approval from the Superintendent of Schools or his/her
12 designee for all fundraising activities, including online fundraising activities, that involve the
13 participation of the general student population in the marketing process of the fundraising effort.
14 All other fundraising activities, including online fundraising activities, must have written
15 approval from the principal and comply with all administrative procedures issued by the
16 Superintendent of Schools. The authorization request shall contain the following information:²
- 17 a. A list of the proposed fundraising activities;
- 18 b. Purpose of the fundraising activity;
- 19 c. Proposed uses of funds raised;
- 20 d. Expected student involvement in fundraising activity (school-wide or individual class or
21 club); and
- 22 e. Margin of profit and how it is to be paid to the school.
- 23 5. The Superintendent of Schools shall determine whether or not the activity will benefit the school,
24 contribute to the welfare of the student body, and supplement, not replace, funds necessary to
25 fulfill the Board's required contributions.
- 26 6. Students shall not be excused from a regular class to participate in a fundraising activity. No
27 grade in a subject or course shall be affected by a student's participation in a fundraising activity.

1 7. No quotas shall be imposed on students involved, and their efforts shall be voluntary. Students
2 who do not participate in fundraising activities shall not be punished or discriminated against in
3 any way.

4 This policy shall not be construed as preventing a teacher from using instructional or informational
5 materials even though the materials might include reference to a brand, a product, or a service.

6 **ACTIVE FUNDRAISERS**

7 The Board authorizes the Superintendent of Schools/designee to annually approve four (4) active
8 fundraisers for elementary schools and five (5) active fundraisers for middle and high schools.

9 Examples of fundraisers include, but are not limited to:

10 1. Active

11 a. School pictures, rings (if there is an assembly), some “fun-runs”, “read-a-thons” (if an
12 assembly or celebration party during instructional time is used as an incentive), prom
13 fashion assembly, assemblies where children pay to get in (teacher / student basketball
14 games, etc.), and spring fling or field day where items are sold as fundraisers.

15 2. Passive

16 a. Market Day, Kroger Cares, Christmas Greens, vending machines, some candy and cookie
17 sales (i.e., sold between classes), bookstores, phone book collection, can drives, yearbook
18 sales.
19

20 **LOTTERIES**

21 No fundraising activity shall be conducted which distributes prizes or makes awards to winners from
22 among purchasers of chances by means of tickets through a random selection process.³

23 **ONLINE FUNDRAISING**

24 Individual schools may establish school-wide online fundraising accounts. The accounts must meet all
25 fundraising requirements established by the Board and the *Tennessee Internal School Uniform*
26 *Accounting Policy Manual*. The principal or his/her designee of each school shall have access to the
27 established fundraising account to ensure all funds are properly accounted for, and the information is
28 recorded in the school’s accounting records by the designated personnel. Online fundraising shall not
29 be used on behalf and for the benefit of an outside party.

30 Employees shall not engage in online fundraising in their official capacity as district employees nor
31 make any reference to non-school sponsored fundraisers, online or otherwise, that would lead another
32 to believe such activity is an approved school fundraiser.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-30
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-32
3. Tenn. Op. Att'y Gen. No. 03-049 (Apr. 22, 2003)

Cross References

School Support Organization 2.404
Student Activity Funds Management 2.900
Staff Gifts and Solicitations 5.605

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Accounting System</h2>	Descriptor Code: 2.700	Issued Date:
		Rescinds: 2.701	Issued: 05/22/14

1 *Central Office*

2 The Superintendent of Schools shall maintain a system of accounting arranged according to the
 3 regulations prescribed by the Comptroller of the Treasury and the Commissioner of Education that
 4 provides a detailed and accurate account of all receipts and disbursements of the schools.¹

5 *Individual Schools*

6 The Board authorizes each respective school under its jurisdiction to receive activity and other internal
 7 funds such as athletic ticket proceeds and class fees. The principal of each school shall be responsible
 8 for the management of all internal accounts under his/ her jurisdiction in accordance with the
 9 *Tennessee Internal School Uniform Accounting Policy Manual.*²

Legal References

1. TCA 49-2-301(b)(1)(D); TCA 49-3-316(a)(1)
2. TCA 49-2-110(d)

Cross References

- Petty Cash Accounts 2.801
 Student Activity Funds Management 2.900

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Financial Reports and Records</h2>	Descriptor Code: <h3 style="text-align: center;">2.701</h3>	Issued Date:
		Rescinds:	Issued:

1 **FINANCIAL REPORTS**

2 *Central Office*

3 The Superintendent of Schools shall submit a monthly financial report to the Board.¹

4 The Superintendent of Schools shall deliver as a minimum a quarterly report indicating all receipts and
 5 expenditures to the County Commission.² Each report shall show the amount of the annual
 6 appropriation, the amount expended by account to date, the amount encumbered, and the free balance
 7 in each account.

8 *Individual Schools*

9 Each principal shall submit to the Superintendent of Schools or his designee at the end of each
 10 calendar month on a prescribed form the receipts, expenditures, and cash balance of all accounts under
 11 his/her jurisdiction. These reports shall be made available to the Board at its request.³

12 **FINANCIAL RECORDS**

13 *General*

14 The Superintendent of Schools shall maintain all financial records as required by regulation and
 15 applicable state and federal law.

Legal References

1. TCA 49-2-206(b)(5)
2. TCA 49-2-301(b)(1)(S)
3. *Tennessee Internal School Uniform Accounting Policy Manual* Section 3-2, Section 4-26

Cross References

- School District Records 1.407
 Food Service Management 3.500

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Inventories	Descriptor Code: 2.702	Issued Date:
		Rescinds:	Issued:

1 *General*

2 The Superintendent of Schools shall establish an accurate inventory procedure for all school real and
3 general fixed assets, and this system shall be implemented at each school and system facility.
4 Administrative personnel shall ensure that a physical count of all such property is taken at the end of
5 each fiscal year, and this inventory shall be properly entered on the appropriate records for accounting
6 purposes.¹ The records are maintained by the county's fixed assets accountant.

7 Each school shall maintain a complete inventory with those assets required by the fixed asset policy
8 being recorded in the fixed asset records by school.

9 **EQUIPMENT PROCURED WITH FEDERAL DOLLARS²**

10 Property records of equipment purchased with federal dollars must be maintained that include:

- 11 1. a description of the property;
- 12
- 13 2. a serial number or other identification number;
- 14
- 15 3. the source of property;
- 16
- 17 4. who holds title;
- 18
- 19 5. the acquisition date;
- 20
- 21 6. the cost of the property;
- 22
- 23 7. the percentage of Federal participation in the cost of the property;
- 24
- 25 8. the location, use, and condition of the property; and
- 26
- 27 9. any ultimate disposition data including the date of disposal and sale price of the property.

28 A physical inventory of the property must be taken and the results reconciled with the records at least
29 once every two years.

30 The Superintendent shall establish procedures that meet all federal requirements, including guidelines
31 for the purchasing, inventorying, security, and disposition of all equipment purchased with federal fund

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-23 - Section 4-25
2. 2 CFR § 200.311-315

Cross References

- Surplus Property Sales 2.403
- Security 3.205
- Equipment & Supplies Management 3.300

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Audits	Descriptor Code: 2.703	Issued Date: Click here to enter a date.
		Rescinds: 2.703	Issued: 05/22/14

1 Individual Schools

2 An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall
3 be made by a certified public accountant following the end of each fiscal year.¹

4 The Superintendent of Schools shall furnish or make copies of the audit available to the proper
5 authorities as prescribed by law.²

6 When an administrative change occurs during the fiscal year and the position is responsible for the
7 expenditure of funds, a special audit of accounts involved may be conducted.

8 The special audit shall be as extensive as the Board may determine.

9 Central Office

10 The accounts of the Board of Education will be audited each year, in conjunction with the
11 Comprehensive Annual Audit, conducted by Williamson County Government.³

12 AUDIT FINDINGS

13 A corrective action plan shall be developed to address any findings on the annual audit. The plan shall
14 include the following:⁴

- 15 1. Name(s) of the individual responsible for corrective action;
- 16 2. The correct action taken or planned;
- 17 3. Anticipated completion date; and
- 18 4. If the Board does not agree with the finding, the corrective plan must state reasons and
19 justifications.

20 The plan shall be submitted to the Office of the Comptroller of the Treasury.

Legal References

1. TCA 49-2-112; TCA 49-2-110(a)
2. TRR/MS 0520-01-02-.13(3)(d)
3. TCA 9-3-211
4. TCA 9-3-407

Cross References

- Fundraising Activities 2.601
Student Activity Funds Management 2.900

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">General Fixed Assets</h2>	Descriptor Code: 2.704	Issued Date:
		Rescinds: 2.702	Issued: 05/22/14

1 In an effort to demonstrate the Board’s commitment and direction regarding purchases made with
 2 county funds that represent investment in fixed assets, the Board requires capitalization of general
 3 fixed assets to be recorded in the General Fixed Assets Account Group (GFAAG) in the financial
 4 statements. This account represents management control and continuing accountability for investment
 5 in general government fixed assets with public funds.

6 The Superintendent of Schools has the responsibility to ensure proper accountability for all purchases
 7 made with county school system funds including those that represent investment in general fixed
 8 assets. The Williamson County Commission has adopted an accountability system governing all
 9 county government, including Williamson County Schools. The Board expects the Superintendent of
 10 Schools to maintain a school system fixed asset accountability system with formal written procedures
 11 and guidelines per the terms of the county government asset accountability system and to work with
 12 the county to maintain this accountability system.

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Expenditure of Funds	Descriptor Code: 2.800	Issued Date: Click here to enter a date.
		Rescinds: 2.800	Issued: 05/22/14

1 *Central Office*

2 The Executive Committee of the Board shall serve as the Purchasing Agent but may delegate actual
3 performance to an employee.

4 No expenditures shall be made except on an approved purchase order or contract. Employees of this
5 system shall not create or authorize creation of a deficit in any fund. No expenditure may be authorized
6 or made which exceeds the appropriation of any fund of the budget as adopted or amended, and
7 expenditures or encumbrances will not be authorized, made, or incurred in excess of any fund balance.
8 The Superintendent of Schools shall develop federal grant expenditure and cash management procedures
9 that comply with all federal laws and regulations.¹

10 *Individual Schools*

11 Individual schools are not separate legal entities. Therefore, any action taken by a school employee on
12 behalf of a school might be construed as being binding on the Board. To control this risk, no individual
13 school employee will enter into any contract that commits the school to any action or payment which
14 cannot be paid by student activity funds available at the time of contracting without authorization by the
15 Superintendent of Schools, and no such contract shall extend for a term beyond one year. Any such
16 written contract shall be reviewed and approved in writing by the school attorney and Superintendent of
17 Schools prior to any school employee signing such contract.

18 All such expenses shall be in accordance with the *Tennessee Internal School Uniform Accounting Policy*
19 *Manual*. Restricted account expenditures require the account sponsor's approval prior to expense. No
20 payroll checks shall be written to employees from the internal school activity fund account. Any
21 supplemental compensation owed to the Board for extracurricular activities must be processed through
22 the Superintendent of Schools' office in the same manner as salary and other payroll payments. All
23 schools will forward monies to Central Office before payroll will be processed. Substitute teachers'
24 salaries related to restricted class and club accounts shall be paid by the Board and shall be reimbursed
25 by the school from the appropriate class or club account.²

26 Employees who authorize or contract for any obligation in violation of this policy shall assume personal
27 responsibility for the payment of the obligation, shall be subject to dismissal from employment, and shall
28 be subject to applicable civil and criminal proceedings. Any obligation, authorization for expenditure,
29 or expenditure made in violation of the law and this policy shall be illegal and void.³

Legal References

1. 2 C.F.R. § 200,403
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-22
3. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-17

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Petty Cash Accounts</h2>	Descriptor Code: 2.801	Issued Date:
		Rescinds: 2.801	Issued: 08/21/06

- 1 In order to facilitate refunds and minor purchases, the central office and the individual schools in the
- 2 system may maintain petty cash funds.¹

- 3 Petty cash accounts for the individual schools may be established with a maximum of \$50 for each
- 4 school. Each petty cash transaction shall be limited to \$25.

- 5 Petty cash accounts for the central office may be established with a maximum of \$500.00. Each petty
- 6 cash transaction shall be limited to \$100.00.

- 7 These funds will be used for the payment of permissible and properly itemized bills for materials,
- 8 supplies, or services under conditions calling for immediate payments.

- 9 Expenditures against these funds must be itemized and will be charged to the applicable budget code.
- 10 All documentation must be maintained and kept on file at each school or, for central office petty cash,
- 11 in the Finance Department at the central office.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Sections 5-16, 5-17

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Payroll Procedures	Descriptor Code: 2.802	Issued Date:
		Rescinds: 2.802	Issued: 06/15/09

- 1 *Central Office*
- 2 The payday schedule will be on the 15th and at the end of month. All payroll will by direct deposit.
- 3 If the end of a pay period falls on a non-working day, employees will be paid on the last day prior to
- 4 the end of the pay period.
- 5 All certificated and classified employees shall be paid 24 times per year.
- 6
- 7 No advance payments of salary will be made.

Cross References

Payroll Deductions 2.803
Insurance Management 3.600
Compensation Guides and Contracts 5.110

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="margin: 0;">Salary Deductions</h2>	Descriptor Code: 2.803	Issued Date:
		Rescinds: 2.803	Issued: 05/19/14

- 1 Specific approval by the Board is required for voluntary payroll deductions, except as otherwise
- 2 provided by law or policy (such as TCRS and Federal withholding).¹

- 3 Employee requests for voluntary payroll deductions must be made on forms provided by the Board and
- 4 filed in the office of the Director.²

- 5 An employee may change or terminate any voluntary payroll deduction upon written notification to the
- 6 payroll department and/or plan administrator (such as a 403b plan).

- 7 Voluntary retirement products under sections 403b or 457 of the IRS code will only be available to
- 8 employees who contribute to the plan through payroll deduction. Williamson County Schools
- 9 administration will select a vendor or vendors for each such plan through a request for proposal
- 10 process consistent with IRS regulations. The Superintendent of Schools will appoint a Plan
- 11 Administrator.

- 12 Employees can also participate in the 401(k)-account offered by the State of Tennessee (through
- 13 Empower). New teachers hired on or after July 1, 2014 will automatically be enrolled in the 401(k)
- 14 (Empower) account and contribute 2% of their salary. Teachers may opt out of the automatic amount
- 15 or choose to contribute a higher amount. The contributions cannot exceed the I.R.S. annual limits.

- 16 Employees can choose to contribute either to a 403(b) or the 401(k) but not to both at the same time.
- 17 Employees can contribute to both a 403(b) and a 457 plan not to exceed the annual limit established by
- 18 the IRS.

Legal References

1. TCA 50-1-308
2. TCA 8-50-702(b)(3); TCA 49-5-608

Cross References

- Payroll Procedures 2.802
 Insurance Management 3.600
 Compensation Guides and Contracts 5.110

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Expenses and Reimbursements	Descriptor Code: 2.804	Issued Date:
		Rescinds: 2.804	Issued: 05/22/14

1 *General*

2 The Board shall review expense allowances and reimbursement guidelines annually.

3 **SCHOOL PERSONNEL and BOARD MEMBERS**

4 School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon
5 submission of an approved voucher and supporting receipts.

6 Expenses for travel will be reimbursed when the travel has the advance authorization of the
7 Superintendent of Schools or his or her designee. Reimbursement rates for mileage reimbursement shall
8 be established at the time the Board approves the budget for the upcoming year, but will be no greater
9 than the State or Federal government rate. The rate will be used for the entire budget year, unless (1) the
10 state and federal rates fall below that rate or (2) the state or federal rate increase by 10% or more during
11 that budget year. In such event, the Superintendent of Schools may modify the reimbursement rates
12 during the budget year to reflect the change. Except for authorized per diem charges, all reimbursement
13 claims must be supported by adequate documentation which includes actual receipts. When possible,
14 travel related payments should be made directly to vendors by the central office of the Board of
15 Education.

16 The Board shall be responsible for all expenses pertaining to staff development. Student activity funds
17 shall not be used for this purpose.¹ The Board shall approve expenses of designated representatives of
18 the school system to conventions or conferences through its annual budget. The Superintendent of
19 Schools or designee shall approve the individual(s) to represent the system and the expenditure involved.

20 The members of the Board shall be paid for transportation, lodging, meals and other pertinent expenses
21 when traveling on business for the Board.² The rate of payment shall be the same as the rate for members
22 of the professional staff.

23 Expenses shall be submitted to the Superintendent of Schools' finance office within sixty (60) days of
24 the date of completion of such travel. Any expenses not submitted within said 60 days will not be
25 reimbursed.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-18
2. TCA 49-2-2001(c)

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Purchasing	Descriptor Code: 2.805	Issued Date:
		Rescinds: 2.805	Issued: 09/21/17

1 PURCHASING AUTHORITY

2 The Executive Committee or its designee, the Purchasing Manager, is responsible for and has authority
3 to purchase all equipment, services and supplies for the exclusive use of the school system.

4 The Executive Committee and others (purchasing agent) shall be the only persons authorized to obligate
5 the district for the purchase of supplies, equipment and services.

6 Purchases made by anyone not authorized by the appropriate officials shall become the personal
7 responsibility of the persons making the purchase or purchases. The Board and the Superintendent of
8 Schools will not under any circumstances be responsible for payment of any material or supplies
9 purchased by unauthorized individuals or in an un-prescribed manner.

10 The Superintendent of Schools and other employees designated by the Board shall be authorized to act
11 for the Williamson County Schools in acquiring Federal surplus property through the Tennessee General
12 Services Department for Surplus Property and in entering into agreements, certifications, and covenants
13 of compliance concerning the use of federal surplus property. Those so designated may delegate this
14 authority to other Board members on dates specified by letter of designation. This delegation of
15 purchasing authority may be made solely for the purpose of purchasing surplus Federal property.¹

16 GENERAL

17 The primary responsibility of every purchaser is to obtain “the best value for the dollar” for products and
18 services for the School System.²

19 All purchases shall be made in accordance with Tennessee State Law. All purchases of supplies,
20 materials, and equipment in excess of twenty-five thousand dollars (\$25,000), including those of
21 individual schools, shall be based upon competitive bids.³ These bids shall be solicited by advertisement
22 in a newspaper of general circulation in the district. However, said newspaper advertisement may be
23 waived by the purchasing agent in case of emergency. The purchasing agent shall advertise for bids.
24 However, bids are not required where the purchases will be made from State or Federal GSA Contract.
25 Also, when the purchasing agent deems that the state contract is not in the best interest of the taxpayer,
26 alternative pricing will be obtained.

27 All purchases estimated to be between \$2,500 and \$25,000, including those of individual schools, may
28 be made in the open market without newspaper notice, but shall be based on at least three (3) competitive
29 quotes³ documented on letterhead.

30 The lowest and best bid shall be accepted, provided the Board reserves the right to reject any or all bids.
31 Any bid may be withdrawn prior to the scheduled time for opening of bids. Any bid received after the

1 time and date specified shall not be considered. The Board recognizes that the lowest bid may not be the
2 most responsible nor most advantageous to the public. Factors to be considered should include the
3 responsibility of the bidders, warranty offered, availability of service parts, past service experience, life
4 cycle costing, stocking of parts, and training expenses. Any bid that is not the low bid will require Board
5 approval. Monthly summaries of bids shall be submitted to the Board of Education.

6 The practice of splitting an order or dividing items to be purchased in order to avoid the use of bidding
7 or other purchasing procedures is prohibited.

8 Contracts for legal services, educational consultants, and similar services by professional persons or
9 groups of high ethical standards shall not be based upon competitive bids but shall be awarded on the
10 basis of competence and integrity.⁴

11 **EMERGENCY PURCHASES**

12 Purchases of specific materials, supplies, equipment or services may be made in the open market for
13 immediate delivery only to meet bona fide emergencies arising from unforeseen cause. All bona fide
14 emergencies must be approved by the Purchasing Manager, and a written report on the circumstances of
15 any such emergency justifying the purchase shall be prepared and accompany the requisition. However,
16 purchases will not be considered an emergency when lack of proper planning has taken place. All
17 emergency purchases shall, if practical, be made on the basis of competitive bids.⁵

18 **COORDINATION BETWEEN DIRECTORS AND PURCHASING OFFICE**

19 The Directors and the purchasing office shall follow the standard operating procedure in scheduling bids,
20 reviewing of specifications, advertisement and awarding of bid. This procedural guideline will be on file
21 in the Finance Department.

22 **BID SPECIFICATIONS**

23 It is the responsibility of the requesting department head to submit complete bid specifications to the
24 purchasing department. The purchasing department may amend bid specifications to guard the Board's
25 interests. Justification must be provided on any sole source or brand name item. Specifications provided
26 for bids must have language that will not restrict vendors from quoting or justification must be attached.

27 The Superintendent of Schools shall give top priority to and exercise tight quality control.

28 All purchases shall be made strictly according to law. No contract for supplying educational needs shall
29 be made with any member of the Board, with the Superintendent of Schools, or with any business
30 organization in which any Board member or the Superintendent of Schools has any financial interest
31 whatsoever.

32 The District will purchase materials and services for those sources able to offer the best prices, consistent
33 with quality, delivery, and service.

34 The Board shall establish the specifications which it expects suppliers and manufacturers to meet or
35 exceed in the supplies and equipment sold to the Williamson County Schools. The Board may

- 1 occasionally solicit the assistance of outside agencies in the spot checking of materials purchased by the
- 2 school district.
- 3 The Superintendent of Schools or designee is responsible for assuring that all bills are checked to
- 4 determine if the price is consistent with market conditions and extra value is received for quantity orders.
- 5 The Board may occasionally cooperate with other governmental agencies in the purchasing of goods,
- 6 services and equipment in order to obtain them at a lower cost.

Legal References

1. TCA 49-1-304
2. TCA 6-36-115; TCA 12-4-106; TCA 49-2-206(b)(3); TCA 49-6-2003
3. TCA 49-2-203(a)(3)(A)-(B); TCA 49-2-206(b)(2)
4. TCA 29-20-407
5. *Tennessee Internal School Uniform Accounting Procedure Manual*, Section 4-8

Cross References

Executive Committee 1.301
Credit Cards/Credit Lines 2.8051
Purchase Orders and Contracts 2.808
Conflict of Interest 5.601

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Requisitions	Descriptor Code: 2.807	Issued Date:
		Rescinds: 2.807	Issued: 05/22/14

- 1 Purchases made by the Executive Committee or its delegated agents shall be made on authorized
2 requisitions and purchase orders prepared by appropriate personnel.
- 3 1. The requisition process is available through the electronic accounting system.
4
- 5 2. Workflow of Requisitions:
6 a. School personnel must obtain approval of the principal and their appropriate central
7 office supervisor.
8 b. Personnel not assigned to a school should route requisitions directly to the appropriate
9 supervisor for review.
10 c. Upon approval, requisitions flow to the Finance Department for budgetary review and
11 subsequent purchase.
12 d. Orders requiring Board of Education approval are routed by the Finance Department to
13 the Superintendent of Schools for approval.
14 e. Requisitions denied through workflow return to the originator with explanation for
15 rejection.
16 f. Departmental Emergency purchase order authorization may be obtained by email or to
17 the Purchasing office. Requests for emergency purchases must be justified in writing as
18 soon as practicable.
19 g. Items purchased on behalf of the school system without proper authorization become
20 the responsibility of the purchaser.
21
- 22 3. Content of Requisitions:
23 a. Each requisition should list only one vendor.
24 b. Items requisitioned should be described in sufficient detail to permit purchase by
25 alternate vendor at the discretion of the Purchasing Manager, after consultation with the
26 requisitioner. The use of "see attached" is discouraged.
27 c. An appropriate account code with sufficient budget shall be entered for each purchase.
28 d. Requisitioning department should indicate appropriate receiving personnel.
29
- 30 4. Every effort should be made to approve a requisition within fifteen (15) days of being
31 submitted.

Cross References

Purchase Orders and Contracts 2.808

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Purchase Orders and Contracts	Descriptor Code: 2.808	Issued Date:
		Rescinds: 2.808	Issued: 05/22/14

1 All applicable expenditures made by the school system shall be by a purchase order or formal contract.
2 Purchase orders will be issued only through the Finance Office.

3 Items purchased on behalf of the school system without purchase authorization become the responsibility
4 of the purchaser.

5 Purchase orders will include the following essentials:

- 6 1. A purchase order number;
- 7 2. A date;
- 8 3. A specification which adequately describes to the supplier the characteristics and the quality
9 standards of the item required;
- 10 4. A firm, quoted, net delivered price, whenever possible; and
- 11 5. Signature of purchasing agent.

12 Contracts shall be made only with responsible suppliers with the following considerations:

- 13 1. The supplier has the potential ability to perform successfully under the terms and conditions of a
14 proposed procurement;
- 15 2. A system for contract administration shall be maintained to assure supplier conformance with
16 terms, conditions, and specifications of the contract or purchase order and to assure adequate and
17 timely follow-up of all purchases;
- 18 3. Contracts shall contain such provisions or conditions which will allow for administrative,
19 contractual, or legal remedies in instances where suppliers violate or breach contract terms and
20 provide for such sanctions and penalties as may be appropriate; and
- 21 4. All contracts, including those of individual schools, will meet all requirements of state and federal
22 laws, rules, and regulations.¹

Legal References

1. TCA 49-2-203(a)(3); *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-10; TCA 49-2-206(b)(2)

Cross References

Consultants 1.303
Purchasing 2.805
Credit Cards/Credit Lines 2.8051
Conflict of Interest 5.601

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="margin: 0;">Vendor Relations</h2>	Descriptor Code: 2.809	Issued Date:
		Rescinds: 2.809	Issued: 03/19/01

1 *General*

2 No member of the Board or employees of the district will accept gifts from any person, group, or entity
 3 doing, or desiring to do, business with the district; all business-related gratitude's are specifically
 4 prohibited except nominal value advertising items widely distributed.

5 Each order will be placed on the basis of quality, price, and delivery. Past service will be a factor if all
 6 other considerations are equal.

7 It is unlawful for any employee, member of the board, or other school officer in the district to have a
 8 pecuniary interest, direct or indirect, in supplying for any author, publisher, bookseller, or dealer in
 9 books, maps, school furniture, and/or apparatus to the district on the promise of reward for his/her
 10 influence in recommending or the procurement thereof. Provided that nothing in this section shall be
 11 construed to include authors of books.

12 No person officially connected with or employed by the school system will be an agent for or have any
 13 financial compensation or reward of any kind from any vendor for the sale of supplies, materials,
 14 equipment, or service.¹

15 Vendors visiting separate schools shall contact and secure the permission of the Superintendent of
 16 Schools and principal's office prior to visiting the school. Vendors' visitations to schools shall not be
 17 permitted to interfere with the normal instructional and learning process.

Legal References

1. TCA 49-6-2003

Cross References

- Visitors to the Schools 1.501
- Advertising & Distribution of Materials in Schools 1.806
- Fundraising Activities 2.601
- Staff Gifts and Solicitations 5.605

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Business Organizations	Descriptor Code: 2.8091	Issued Date:
		Rescinds: 2.8091	Issued: 09/17/01

1 Neither the Williamson County Public Schools nor school-centered groups shall enter into partnership
2 with private business for the sole purpose of making profit, but these schools, at their election, may
3 enter into a working relationship with private business provided the service or product involved is a
4 desirable part of the school operation. However, the profit accruing to the school in the course of such
5 business must be secondary to the prime purpose of providing only these products or services desirable
6 in the school life of the child. Specific examples of permissible sales of products of services purchased
7 from selected suppliers would be the following:

- 8 1. School jewelry, pennants, T-shirts, yearbooks, caps and gowns, invitations, name cards and
9 other class accessories.
- 10 2. Stationery and other school supplies needed by pupils in their work.
- 11 3. Pictures taken of children, individually or in groups.
- 12
- 13

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Vendor Payment Procedures</h2>	Descriptor Code: 2.810	Issued Date:
		Rescinds: 2.810	Issued: 05/22/14

1 *Central Office*

2 All claims paid by the Board of Education shall be supported by detailed documentation¹ in the form of
 3 an invoice and appropriate receiving verification.

4 The use of mechanical signing equipment,² with the consent of the state commissioner of education and
 5 the state comptroller, may be used to affix the signatures of the Superintendent of Schools and the
 6 Chairman of the Board to the original public school warrant provided that a clear duplicate of such
 7 warrant is kept on file in the office of the Superintendent of Schools, together with the proper
 8 documentation to justify the issuance of said warrant. This documentation may be scanned and retained
 9 on file electronically.

10 *Individual Schools*

11 Schools may obligate themselves for the purchase of equipment, supplies, or services, provided
 12 payments are completed by June 30th of the current school year or a plan for future payments has been
 13 made by the principal and approved by the Board.

Legal References

1. TCA 5-13-107
2. TCA 49-2-113

Cross Reference

Executive Committee 1.301

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Student Activity Funds Management	Descriptor Code: 2.900	Issued Date:
		Rescinds: 2.900	Issued: 08/15/11

1 The Board hereby authorizes and requires all principals under its jurisdiction to receive and disburse
2 activity and other internal funds according to the Tennessee Internal School Uniform Accounting Policy
3 Manual. Each school's Principal shall be accountable for the safekeeping and handling of all funds of
4 every character raised by student activities and school events, regardless of the sources of such funds or
5 the purpose for which they were raised.¹

6 Each school with athletic funds shall establish one primary athletic account for all sports. Subsidiary
7 accounts may be established to account for individual sports. The balance of only the primary account
8 will be reported in the audited financial statements.

9 Funds deposited into the student activity general fund may be spent for: materials, supplies and
10 equipment that enhance the instructional program provided by the Board of Education through its
11 operational budget.²

12 The student activity general fund may not be used for:

- 13 1. Memberships of any kind.
- 14
- 15 2. Staff gifts and meals.
- 16
- 17 3. Permanent additions to buildings (such as a classroom).
- 18
- 19 4. Staff development and training.

20 Funds should benefit the students that raised the funds and should be expended as expeditiously as
21 possible.³

Legal References

1. TCA 49-2-110(d); *Tennessee Internal School Uniform Accounting Policy Manual*, Sections 4-31, 4-32
2. TCA 49-2-110(d); *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-2 through 5-9
3. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-1 through 4-3

Cross References

Fundraising Activities 2.601
Gifts 6.710

Williamson County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: New Schools – Distribution of Resources	Descriptor Code: 2.901	Issued Date:
		Rescinds: 2.901	Issued: 05/22/14

- 1 Whenever a new school is built, the following will occur with review and final approval of the
- 2 Superintendent of Schools:
- 3 School activity funds will be split between the pre-existing school and the new school, based on the
- 4 percentage of students zoned to the new school as of the end of the last month the students are
- 5 attending together.
- 6 This kind of sharing of funds may also take place whenever a rezoning of a substantial number of
- 7 students occurs.

Williamson County Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Naming Facilities and Ancillary Facilities	Descriptor Code: 3.210	Issued Date:
		Rescinds: 3.210	Issued: 09/16/02

1
2 The process for selecting a name for a new school, for renaming a school, and for dedicating ancillary facilities
3 shall be as follows:

- 4
- 5 1. The Superintendent shall appoint a naming committee composed of Board members, county
6 commissioners, and WCS staff members.
7
 - 8 2. Schools shall not be named after ~~individuals~~, commercial developments, or residential
9 developments. Schools may be named for the area or community in which the school is located
10 even if the area or community is named after a family.
11
 - 12 3. If a school is named for an individual, then a school will be named according to the following
13 naming criteria:
14
 - 15 *a. The individual played a critical role or contributed to society in ways that supported the*
16 *success and well-being of the individuals who lived in Williamson County, Tennessee, the*
17 *State of Tennessee or the United States, now and in the future.*
 - 18 *b. The individual's principal legacy (i.e. the key activity, advocacy or accomplishment for*
19 *which the individual is most known) aligns with or reflects the WCS mission, vision, core*
20 *values and beliefs.*
 - 21 *c. The individual has been deceased for ten (10) or more years.*
 - 22 *d. No building may bear the name of an individual convicted of a felony.*
 - 23
 - 24 4. Ancillary facilities may be dedicated in memoriam.
 - 25
 - 26 5. Community input shall be solicited through a variety of appropriate methods.
27
 - 28 6. The naming committee shall review and consider all proposed names submitted by the
29 community.
30
 - 31 7. The naming committee shall submit a one page summary, which includes a list of three names
32 without noting preference and the justifications of the recommendation for each the three names to
33 the Superintendent, who will present the summary to the Board for consideration. The
34 Superintendent shall provide the Board with the summary prior to the work session in which the
35 Board will be discussing the three names presented by the naming committee.
36
 - 37 8. The Board shall make the final selection of the name.

Williamson County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Vacations and Holidays	Descriptor Code: 5.310	Issued Date:
		Rescinds: 5.310	Issued: 02/17/14

1 VACATIONS

2 Regular, 12 month, employees earn and accrue vacation as follows:

3 Full-Time Classified and management team as defined by the Professional Educators Collaborative
4 Conferencing Act (“PECCA”)*:

- 5 1. 1 day per month worked for the first 5 years of service
- 6 2. 1.25 days per month worked during the 6th year through the 10th year of service
- 7 3. 1.5 days per month worked during the 11th through the 15th year of service
- 8 4. 1.75 days per month worked during the 16th through the 20th year of service
- 9 5. 2 days per month worked with more than 20 years of service

10 Other Full-time Professional:

11 (In accordance with the WCEA MOU)

12 A maximum of 24 days may be carried forward from one fiscal year to the next. Annual leave accrued
13 in excess of the applicable maximum shall be transferred to sick leave on June 30 each year. All leave
14 requests must be approved by the employee’s immediate supervisor.

15 Upon termination of employment, any accrued vacation in excess of the appropriate carry forward
16 amount shall be credited to the sick leave balance of the terminating employee. Payment for accrued
17 vacation shall be paid at employee’s current rate of pay.

18 The increased accrual rates are based on the length of service and become effective on the anniversary
19 of the employee’s date of hire, provided they have been in continuous service.

20 Retirees and those that resign with accrued vacation may request lump sum payments of vacation.
21 However, the amount of payment cannot be reported or used as part of the average final compensation.
22 Should a retiree elect not to receive the lump sum payment for vacation, the retiree will be extended on
23 the payroll until all vacation has been used. Future benefits will not accrue after the last working day
24 (physically at work), such as vacation, sick, holiday pay, and insurance benefits. In such a case, the
25 school system will make retirement contributions on behalf of the employee and creditable service for
26 retirement will be granted.

27 Temporary and part-time employees are not entitled to vacation.

28 Vacation for employees is calculated on a daily basis and maintained on a fiscal year basis. Vacation

1 may be taken in hourly increments for non-exempt employees.

2 An employee must work a minimum of twenty (20) days per month in order to accrue one (1) vacation
3 day.

4 Principals / immediate supervisors must consider school / district business needs prior to approving an
5 employee's vacation request. Normally, vacation requests should be made at least two weeks in advance.

6 All vacation time shall be paid at the employee's current rate of pay. Vacation may not be taken until
7 earned without approval from the Superintendent.

8 **HOLIDAYS**

9 Paid holidays for full-time twelve (12) month personnel covered in this section shall be ~~New Year's Day,~~
10 ~~Martin Luther King, Jr. Day, Thursday and Friday of Spring Break,~~ Memorial Day, Independence Day,
11 Labor Day, ~~one day during the fall semester which has been designated by the Board as closed system-~~
12 ~~wide,~~ Fall Break (as designated by the calendar approved by the School Board), Thanksgiving Break
13 (as designated by the calendar approved by the School Board), Winter Break (the last student day to
14 the first system-wide day), ~~New Year's Season~~ and Spring Break (as designated by the calendar
15 approved by the School Board).

16 Paid holidays for full-time school year secretaries, teacher assistants, and food service employees shall
17 be, Thanksgiving Day, Christmas Day, New Year's Day, Martin Luther King, Jr. Day, and either Friday
18 during Spring Break or Memorial Day as determined by the Superintendent from time to time.

19 When a recognized holiday falls on Saturday, it shall be observed on the preceding Friday. When a
20 recognized holiday falls on Sunday, it shall be observed on the following Monday.

21 To qualify for each above paid holiday, each employee must be in a paid work status or paid leave status
22 on the day immediately preceding and the day immediately following that holiday. If an employee is
23 resigning and/or retiring, that employee must be in an active work status (physically at work) on the day
24 following the holiday to receive pay for the holiday.

25 * "Management team" includes professional employees whose principal responsibilities are
26 administration rather than teaching, including but not limited to supervisors and principals.

Cross References

Short Term Leaves of Absence 5.300

Williamson County Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Physical Examinations and Immunizations	Descriptor Code: 6.402	Issued Date:
		Rescinds: 6.4021	Issued: 02/19/01

1 **PHYSICAL EXAMINATIONS¹**

2 Each student shall have a complete physical examination prior to:

- 3 1. Entering public school for the first time² and
- 4
- 5 2. Participation as a member of any interscholastic athletic team on an annual basis.³

6 Cost of the examination shall be borne by the parent/guardian of the student. These records shall be on
7 file in the student's record.

8 Screening tests as required by the Tennessee Departments of Education and Health will be conducted.
9 Parent(s)/guardian(s) will receive written notice of any screening result that indicates a condition that
10 might interfere or tend to interfere with their student's progress.

11 In general, the school district will not conduct physical examinations of a student without parental
12 consent or by court order, unless the health or safety of the student or others is in question.⁴

13 **IMMUNIZATIONS**

14 No students entering school, including those entering kindergarten or first grade, those from out-of-state,
15 and those from nonpublic schools, will be permitted to enroll (or attend) without proof of immunization,
16 as determined by the Tennessee Commissioner of Health.^{2,5} It is the responsibility of the
17 parent(s)/guardian(s) to have their children immunized and to provide such proof to the school for which
18 the student is to attend.⁵

19 Exceptions, in the absence of an epidemic or immediate threat thereof, will be granted to any student
20 whose parent/guardian files with school authorities the following:

- 21 1. A signed, written statement that such immunization and other preventative measures conflict
22 with the parent's or guardian's religious tenets and practices, affirmed under the penalties of
23 perjury;⁶
- 24 2. A written statement from the student's doctor excusing the student from immunization due
25 to medical reasons;⁷
- 26 3. Any student determined to be homeless, pursuant to federal law, may not be denied admission
27 because of the student's lack of immunization records due to being homeless.⁸

28 Proof of exceptions will be in writing and filed in the same manner as other immunization records.

- 1 A list of transfer students shall be kept at each school in order that their records may be monitored by
- 2 the Tennessee Department of Health.

Legal References

1. 20 USCA § 1232h(c)
2. TRR/MS 0520-1-03-.08(2)(a)
3. TRR/MS 0520-01-03-.08(2)(b)
4. Tennessee School Health Screening Guidelines,
https://www.tn.gov/content/dam/tn/education/csh/csh_school_health_screening_guidelines.pdf
5. TCA 49-6-5001(a), (c)
6. TCA 49-6-5001(b)(2)
7. TCA 49-6-5001(c)(2)
8. TCA 49-6-5001 (c)(3); 42 USCA § 11431 et seq.