

JCBOE

Jackson County Board of Educat

Superintendent Mr. Kevin Dukes









## **D. CAREER TECHNICAL EDUCATION**

### **CTE Safety**

Students participating in a Career/Technical Education classroom/lab must be given instructions in safety. Each student is required to practice safety in every activity in which he/she may engage. Safety is included in each course of study as an important phase of training.

Although a position may remain temporarily unfilled, only the Board may abolish a created position.

The Jackson County Board of Education shall employ administrative and supervisory personnel without regard to gender, age, color, creed, religion, national origin, or disabilities (those not capabilities of the recommended applicant to perform the necessary tasks.

#### **F. SCHEDULE FOR ADMINISTRATIVE AND SUPERVISORY PERSONNEL**

of the Jackson County School System.

Local school administrators shall be on duty no less than thirty (30) minutes prior to the time fixed for teacher arrival during which time they shall discharge all dutichef-10(c)-1(q90046041(i)38(c)4)-9(a)







Students who meet the basic requirements must complete an orientation session provided by the school counselor which will explain:

1. The credit recovery process including all requirements and the logistics involved,
2. The ramifications of selecting the credit recovery process including the NCAA ruling which applies to athletes.

Following counseling, students desiring admission to the Jackson County School District Credit Recovery Program must complete an admission application which will require:

1. Student acknowledgment of the requirements and ramifications of the programs as indicated by a10(C)-6G0.00000912 0 612 79t&22( )-10(byut)-4( )JTJ0.00000912 0 612 792 reW\* nBT

89%-80%	67
79%-70%	65
69%-60%	60
59% and below	F (Failure)

## **F. ALTERNATE SOURCES OF ACADEMIC CREDIT**

Course credit for classes provided through tutorial programs, facilitated online courses, or other programs provided by sources other than the Jackson County Board of Education is subject to the approval of the school principal.

Approval shall be granted only upon documentation that the classes provided are comparable to courses offered by the school system and in complete compliance with the Alabama State Board of Education Administrative Code.

The alternate source of academic credit must be provided by an accredited institution.

## **G. CHARACTER EDUCATION**

For all grades, not less than 10 minutes of instruction per day shall focus development of the following character traits: courage, patriotism, citizenship, honesty, fairness, respect for others, kindness, cooperation, self-respect, self-control, courtesy, compassion, tolerance, diligence, generosity, punctuality, cleanliness, cheerfulness, school pride, respect of the environment, patience, creativity, sportsmanship, loyalty, and perseverance.

All students will have the opportunity each school day to voluntarily recite the pledge of allegiance to the United States flag.

## **H. PHYSICAL EDUCATION**

An organized plan of instruction will be used to provide age appropriate physical education activities for students, and all activities will be closely supervised.

Jackson County physical education programs will comply with known and applicable legislation, and will conform to the guidelines set forth in the Alabama Course of Study for Physical Education.

Thirty minutes of physical education is required daily for students in grades K-8.

## **I. INSTRUCTIONAL MATERIALS AND EQUIPMENT**

## **J. FIELD TRIPS AND EXCURSIONS**

The Jackson County Board of Education recognizes that educational field trips and trips to various types of contests for instructional purposes help provide desirable learning experiences.

Only those field trips, however, that grow out of the instructional program or are otherwise related to the program are to be permitted on school time.

Teachers planning to conduct field trips or out-of-class learning experiences shall be responsible for the following:

- Prior approval of the principal and superintendent.

- Prior approval by the superintendent

- Parental permission for each pupil participating

- A roster of students occupying each bus

- A source of identification on each student an adult/student ratio that is sufficient for adequate student supervision and safety.

## **K. HOMEWORK**

Reasonable homework assignments can both support instructional objectives and expand the scope of classroom teaching. Homework should conform to the following parameters:

- Homework should be meaningful and reasonable.

- It should not be a substitute for teaching but should provide reinforcement, and practice of what has been taught.

- Consideration should be given to the time involved in completing the assignment.

- No homework assignment should be made that does not directly support a clearly identified instructional objective.

- Assignments should be commensurate with the resources available.

## **L. ACADEMIC INTERVENTION**

When students fail to master the instructional objectives appropriate for their age and grade, intervention strategies to assist the student should be implemented. The first step in academic intervention is parent notification. When parents are notified of student progress at four-and-one-half week and nine-week intervals, teachers should request a parent conference to discuss academic deficiencies of any student who fails to meet minimum requirements in a subject area. Second, teachers should refer those students who fail to meet minimum requirements in two or more subject areas or who consistently fail to meet

should be assessed based on student progress. If improvement is not shown, the Problem-Solving Team will initiate new and/or additional strategies.

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## **Q. GUIDANCE PROGRAM**

digital device that is medically necessary for the health and/or well-being of school personnel or students. All exceptions must be pre-approved in writing by the Building Test Coordinator or the school Principal by completing the Digital Device Exception Request form.

**LEA PERSONNEL POLICY:**

LEA personnel shall not **possess** any digital device within the testing room when administering or proctoring an ACAP test. This prohibition does not apply to school personnel who are serving as hall monitors during a test.



Special transportation including travel to and from school and between school, travel in and around school buildings, modified vehicles, additional personnel assigned to vehicles to ensure the safety of the child with disabilities, or purchased services involving parents or companies who use or subcontract fleet vehicles.

Transportation to extracurricular activities, children with disabilities must have access to transportation whether it is regular or special.

Transportation as a related service if it is required to assist a child with a disability to benefit from special education. This includes transporting a preschool aged child to the site at which the education agency provides special education and related services, if that site is different from the site at which the child receives other preschool or day care services.

affects

s the child

from using the same transportation provided for non- disabled children, or from getting to school in the same manner as non- disabled children.

Section 504 of the Rehabilitation Act of 1973, as amended, requires that children with disabilities receive the same transportation provided to non- disabled children. If an education agency transports non- disabled children, it must transport children with

determines that the child does not need transportation as a related service and the

related service and does not transport non- disabled children, the education agency would not be required to provide transportation to children with disabilities.

**children, it must**

#### **D. STUDENT PUBLICATIONS**

Local schools may permit student publications at the discretion of the principal. A professional



3. Written parental notification of the use of physical restraint within a reasonable time, not

Alternative Education Center Placement Procedure:

1. Recommendations for referral by the school administrator are made to the Alternative

activities.

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Referral for Expulsion: Expulsion is defined as the removal of the right and obligation of a student to enroll and attend a public school under the conditions set by the Jackson County Board of Education.

The Jackson County Board of Education has the authority to expel a student from school if an offense is serious enough to warrant such action. A student referred for an expulsion hearing may receive an immediate suspension of up to ten (10) days. If a student is suspended and recommended for expulsion, the local school administrator shall notify, in writing, the parents/guardians and the superintendent of education and shall afford the student Due Process as provided in the Due Process section of the Code of Student Conduct.

## **J. CORPORAL PUNISHMENT**

Corporal punishment shall always be administered with a consideration for the age and physical maturity of the student. Corporal punishment must always be a deliberate, well thought out action on the part of school officials and should be administered appropriately to effectively alter student behaviors that are unacceptable in a school environment. These procedural due process safeguards outlined in this section shall be afforded all students. Corporal punishment shall not be administered without the express permission of the principal of the school.

### **Due Process Guidelines**

For the use of corporal punishment to survive judicial scrutiny, the following procedural due process safeguards must be present in each case involving administration of corporal punishment.

Except for those acts of misconduct which are so anti-social or disruptive in nature as to shock the conscience, corporal punishment may never be used unless the student was informed beforehand that specific misbehavior could occasion its use; and, subject to this exception, it should never be used as a first line of punishment. Its uses should follow specific failure of other corrective measures to affect student behavior modification.

A teacher or principal must administer corporal punishment in the presence of a second presence, of the reasons for the punishment.

In cases where a student protests innocence of the offense or ignorance of the rule, a brief but adequate opportunity should be provided for the student to explain his/her side of the situation.

legal guardian, upon request, a written explanation of the reasons and name of the school official who was present as a witness.

In addition to the above Supreme Court mandates, the following shall apply to any use of corporal punishment in schools in the Jackson County School System:

Corporal punishment shall be administered in the office of the principal or in such place or places as may be designated by the principal.

Corporal punishment shall not be administered in the presence of other students.

Corporal punishment shall not be used to punish a child for poor academic performance.

Utmost care, tact and judgement shall be exercised, and all cases of corporal punishment shall be documented by both the person administering the punishment and the witness

#### **K. STUDENT ACCIDENTS**

The Board of Education instructs the school principal or his/her designee to make a written report to the Superintendent concerning every accident requiring the services of a doctor, which occurs on school property or during school related activities, within 24 hours after the accident. In the event of an athletic injury, the school principal is to use his/her own judgment concerning notification of the Superintendent.

If the injury is serious or permanent nature, the principal shall report the matter to the Superintendent.

#### **L. STUDENT EARLY RELEASE PROGRAM**

The Jackson County School System Early Release Program allows students to leave school early providing they meet the following criteria:

Student must be a senior

Student must have sufficient Carnegie units to graduate without carrying a full load.

Student must take four classes during the senior day, two first term and two second term.

Student must be in school for half the day. Any exceptions must be approved by the Superintendent

student and parent/guardian before requesting Superintendent approval for participation.

form before the Superintendent signs.

y the child labor

laws. A copy of the work permit will be on file with the principal.

The principal or his/her designee will contact the employer weekly to verify employment. If a student becomes unemployed, the student is to return to school immediately. The principal/counselor will make a schedule for the student. Student may return to the early release program upon securing employment. The process for participation must be completed again.

final class. A student may return to the school campus for extracurricular activities only.

Student must check in at the office at the appropriate time if having release time in the morning half of the school day.

Student code of conduct will be in effect of early release students while on campus and attending extracurricular activities.

Student may be removed from participation in the early release program when deemed necessary by the principal and/or Superintendent.

In order to assist students in meeting the rigorous academic and extracurricular demands of high school, offering them community service opportunities, providing university course offerings, and work apprentice education options, Jackson County School District will allow students to









The AED school coordinator or designee will return the AED to operational service as soon as possible following the downloading of the information of the incident

AED school coordinator will complete the following:

AED will be wiped clean

Electrode pads must be replaced and reconnected to the device.

Contact system coordinator for replacement pads

last 2 years. CPR and AED training/refreshers training is available throughout the year via health services.  
Post Event Documentation



CPR mouth shields will be provided to designated CPR responders as well as office staff and school nurse.

Other personal, disposable, single-use protection equipment will be provided as required by specific task.

Appropriate disinfectants, supplies and equipment to clean surfaces and waste receptacles will be provided.

Disposable plastic liners will be provided for waste receptacles.

3. The following work practice behaviors will be required by the principal and practiced by all staff:

All employees will immediately wash their hands after removal of disposable gloves or other personal protection equipment, after assisting students with toilet procedures, and before handling food.

All employees will wash their hands and any other body surface with soap and water or flush mucus membranes with water as soon as possible when coming into direct contact with blood or other potentially hazardous materials.

Protective equipment, such as dispo







Place item in a plastic bag and seal until item is washed. Plastic bags containing soiled, washable material must be clearly identified, if outside laundry service is used.

Wash hands as described in #2.

Wipe sink with paper towels and discard towels.

Wash soiled items separately, washing and drying as usual.

If material is bleachable, add ½ cup bleach to the wash cycle.

Discard plastic bag.

Wash hands as described in #2, after handling soiled items.

### **Prevention**

Use standard precautions. 8(nk )-leaal 9( )-29d

establish educational policy and prescribe rules and regulations for the conduct and management of the schools.

Employees covered by this procedure shall mean permanent employees of the Board.

Immediate supervisor is that employee possessing administrative authority to direct the activities of the grievant.

**Procedure**

name of the accompanying individual, if any, must simultaneously be submitted to the Superintendent. The Superintendent shall schedule a meeting with the employee within ten working days to attempt to resolve the grievance. Notice of the Step 3 conference shall be given to the employee, as well as to the individuals who rendered the Step 1 and Step 2 decisions. The Superintendent shall issue a written decision within ten working days after the conference with the employee. Unless the grievance shall be so appealed, it shall be deemed to have been settled, and the employee shall have no further right with respect to said grievance.

Step 4.



Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved by any health, law enforcement, or other appropriate agency

Taking appropriate action against such an employee, up to and including termination

### Work Place Relations

While it is not the intent of the Jackson County Board of Education to interfere unnecessarily with the private lives and personal relationships of students or employees, these factors can adversely affect the school environment.

Significant personal relationships (including romantic or sexual relationships) which exist between students and employees shall not be tolerated.

Significant personal relationships (including romantic or sexual relationships) which exist between an employee (non-relative) and any member of the administration/supervision are ill advised and should be avoided. Consensual relationships may adversely affect the work place environment and have the potential for extremely serious consequences if these result in subsequent sexual harassment charges. Any allegations will be investigated and must stand the test of the perception of a third party.

### Possession of Firearms and Weapons

No employee shall be permitted to have on his/her person or on school property, a firearm or deadly weapon at any time. A deadly weapon is anything manifestly designed, made, or adopted for the purpose of inflicting death or serious bodily injury. Personnel violating this policy shall be subject to disciplinary action, up to and including termination.

### Tobacco Products

In accordance with the Alabama Law, the Jackson County Board of Education prohibits possession and use of tobacco products by all persons on school property. Property includes all offices, building, grounds, and vehicles.

Employees violating this policy shall be subject to disciplinary action.

## F. STAFF AND COMMUNITY RELATIONS

The following statements represent the philosophy of the Jackson County Board of Education regarding the desired relationship of its employees to the community served:

Refrain from discussing private school problems, school affairs and fellow teachers in such a manner as to create an unfavorable attitude toward them on the part of the people in the community.

Discussion of pupils or teachers with other pupils or teachers shall be for constructive purposes only. Derogatory comments of any sort shall be avoided at all times.

No employee shall permit personal differences to reflect unfavorably upon the work of the school, including the efforts of other teachers or administrators. Neither shall such personal differences be expressed within the community in an unfavorable manner. Any alleged

grievances shall be handled through the procedures specifically designed for this purpose by the Jackson County Board of Education. They shall not be discussed in the community. Every employee shall strive to defend and protect the public school through evidenced belief in the ideals, policies, and services of the school. Corrections of errors shall be sought only in a professional manner.

Sincere efforts should be made to acquaint parents and other citizens with the actual work and achievement of pupils. Employees should answer questions honestly, based on facts rather than hearsay.

In all contacts with parents and other citizens, employees shall maintain an attitude of courtesy, sincerity, and understanding.

Employees shall be certain that all information is correct prior to any release to the press or other media. Information shall be neither biased nor slanderous.

employees, like all other citizens, are free to exercise their rights guaranteed by the Constitution. However, they do not guarantee the right to defame or otherwise damage the good name of another. The Jackson County Board of Education has provided a carefully organized procedure for grievance expression, guaranteeing procedural due process to both the aggrieved and the other party to the issue. This procedure shall be the only vehicle for the following statements represent the philosophy of the Jackson County Board of Education regarding the desired relationship of its employees to the community served.

## G. SOLICITATIONS

The Board prohibits any employee of the school district from directly or indirectly reaping personal profit or reward from the sale or purchase of goods or services to students in the school district or to parents of such students.

Employees are further prohibited from directly or indirectly supplying a list(s) of names and addresses of students and/or parents in the school district to persons, firms, corporations,





- Attend the new hire orientation held prior to the beginning of the school year (unless hired after the school year begins).
- more than a high school diploma.
- Provide a copy of a valid \_\_\_\_\_ the payroll department.
- Provide a voided check for direct deposit of their monthly salary to the payroll department.

### **Teacher Experience Transfer Procedures**

The following information provides guidance for teachers who want to transfer previous teaching experience in the state of Alabama to the Jackson County School System.

- Verification of previous public-school experience is required.
- In Alabama, the experience must be verified on the Supplement EXP form.
- Experience must be full-time for at least 90% of the academic year.
- A sick leave balance with another public-school system or state agency in the state of Alabama may be transferred to the Jackson County School District.
- It is the responsibility of the new employee to request his/her previous employer to send a Sick Leave Transfer Record to the Jackson County Board of Education
- Salary is based on the highest degree earned according to the Alabama State Department of Education regulations, and new employees must verify their degree by submitting an official transcript.
- The completion of Lee vs. Macon training (Addressing Disproportionality In Public Schools) must be provided.

**It is the responsibility of the teacher to provide Jackson County with this requested information. This information should be mailed from the verifying agency to the Jackson County Board of Education. The Central Office will make no follow-up to obtain verification of experience or higher degree for salary purposes.**

**Pay will be increased after the experience is submitted to the Jackson County Board of Education. The employee will not be reimbursed for any previous pay periods prior to the receipt of the experience.**

## **J. STAFF COMPLIANCE**

All employees shall familiarize themselves with and abide by board policies and administrative procedures. Failure to abide by applicable law, policy, and procedures may result in termination.

## **K. STAFF AND FACULTY MEETINGS**

An administrator and/or supervisor may call a staff meeting when he/she feels such meetings are warranted. Attendance by employees may be required.

Meetings requiring employee attendance should be planned and announced as far in advance as possible in order to allow employees to appropriately plan their individual schedules. All schools should have a set day for a monthly faculty meeting.

## **L. TRAVEL EXPENSE**

Authorized personnel shall be reimbursed for actual travel expenses incurred while performing duties related to their jobs. The reimbursement rate for mileage shall be the same as the authorized State of Alabama employees at the time of travel. Such items as conference registration and lodging expenses shall be reimbursed at actual costs. Meals will be reimbursed at a \$40.00 per night per diem for overnight stays.

Travel outside of the school system must be approved in advance by the Superintendent prior to said travel if expenses are to be reimbursed. When out of system travel does not require an overnight stay, an allowance of \$12.00 per day wil9(n)TQVlot t1nIT 414.84 Tm7d19(t)-18204(r)-6( )-29(-9

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## **R. JOB RELATED INJURY**

An employee injured on the job shall notify the principal or superintendent within 24 hours of the injury. If the employee is clinically unable to make such notice, another person may make the required notice on behalf of the injured employee.

A written statement from a licensed physician attesting to the nature of the injury and the time required for recuperation is to be provided to the Superintendent. A written request for salary continuation must provide information which substantiates that the injury was job related. The Board may, at its expense, require the certification of the disabled condition of the employee by a second physician.

Any non-reimbursed medical expenses and costs, which the employee incurs as a result of an on the job injury, may be filed

required to sign a consent/release form before submitting to screening. Applicants will be disqualified for employment if they test positive, refuse to submit to a test, or refuse to execute the required consent/release form.

**Drug/Alcohol Screening of All Employees** All employees are subjected to drug/alcohol screening if supervisor observes circumstances that warrant action.

### **All Current Designated Employees**

#### **1. Reasonable Cause**

All designated employees shall be tested during the initial implementation of the program and be required to submit to screening whenever a supervisor observes circumstances that warrant such action. Reasonable cause testing may result from the following: performance decline, attendance or behavioral changes, co-worker complaints, supervisor observation, involvement in a workplace or vehicular accident, other actions which indicate a possible error in judgment or negligence, etc.

The supervisor(s) requesting testing shall prepare and sign written documents explaining the circumstances and evidence used in this decision. This documentation must be provided within 24 hours of the testing or before the results of the tests are released, whichever is earlier. When feasible, supervisors are encouraged to obtain a second supervisor as a witness.

#### **2. Random Testing**

The Jackson County Board of Education shall conduct random, unannounced screening





The School Board has adopted the direct observation procedures as set out in Section 40.25 of the Department of Transportation regulations. An employer or medical representative at the collection site may directly observe the employee actually provide the specimen where there is reason to believe that an individual may alter or substitute the specimen. Section 40.25 (e) (2) sets out the only four circumstances where direct observation is appropriate:

- 1) The employee has presented a urine specimen that falls outside the normal temperature range and the employee declines to provide a measurement of oral body temperature by sterile thermometer, or the oral temperature does not equal or exceed that of the specimen.
- 2) The last urine specimen provided by the employee (i.e., on a previous occasion) was determined by the laboratory to have a specific gravity of less than 1.003 and a creatine concentration below .2g/L.(3).
- 3) The collection site person observes conduct clearly and unequivocally indicating an attempt to substitute or adulterate the sample (e.g., substitute urine in plain view, blue dye in specimen presented, etc.).
- 4) The employee has previously been determined to use a controlled substance without medical authorization and the particular test is being conducted as a part of a rehabilitation program or on return to service after any required rehabilitation.
- 5) A second specimen should be obtained under direct observation wherever there is reason to believe that the individual may have altered or substituted the specimen.

Where necessary, Jackson County Board of Education representative or medical personnel may obtain a specimen outside of a designated collection site (such as, at a public restroom at an accident investigation).

#### **Evaluations and Return of Results to the School Board**

The laboratory will transmit by mail, or computer, but not orally over the telephone, the results quantified test results of employees and confirm that the individuals testing positive have used drugs in violation of School Board Policy. Prior to making a final decision, the MRO shall give the individuals an opportunity to discuss the result either face to face or over the telephone.

The MRO shall then promptly tell the Drug Program Coordinator which employees or applicants test positive.

#### **Release of Test Results**

Test results shall not be released by the School Board, beyond the MRO and School Board

However, all employees will be required to execute a consent/release form permitting the School Board to release test results and related information to the Unemployment Compensation Commission or other relevant government agency.

**Discipline**

The School Board will discipline, including discharge, employees for any violation of the policy, including refusal to submit to screening, to execute a release, or otherwise cooperate with an investigation or search by management.

All current employees who test positive in a confirmative substance test will be subject to discipline up to and including discharge. Rehabilitation, at a pre-approved treatment provider, may be available to individuals who violate the policy. However, unless other provisions are available to the effected individual, assistance will be limited to the degree of treatment provided

contacted for guidance.

No employee may be returned to regular duties after any rehabilitation or testing positive unless certified as safe and not using drugs by the School board MRO. Any employee returned to duty after violating the policy or testing positive will be su



## **D. JACKSON COUNTY CNP CHARGED MEAL AND WORTHLESS CHECK PROCEDURE**

### **PURPOSE**

**To provide students and parents in the Jackson County School District with the best possible service and accountability surrounding school meal payments.**

### **POLICY STATEMENT**

**The Jackson County School District encourages parents to prepay meals for their children thereby eliminating situations that could develop during lunchtime because of negative balances or failure to bring money to school. No student will be denied a reimbursable meal; however, parents will be held accountable to pay for the meals provided through the Jackson County Schools Child Nutrition Program. Parents are encouraged to take**

## **END OF YEAR OUTSTANDING BALANCES**

**No charging will be allowed the last month of school to make certain all debts are paid in full by the end of the school year. Students will be referred to the school office to borrow**

**year, the Child Nutrition Program will make every effort to collect outstanding debts. The Child Nutrition Program cannot carry over bad debt from one school year to the next.**

**In the event that a debt cannot be collected in full, the school cafeteria manager will use funds provided by the school principal or PTO/PTA fund to reconcile on the last day of the school year. The school principal may hold report cards and collect outstanding balances during the summer. All seniors will have to pay any debt in full prior to graduation. Records of student charges will be maintained in accordance with State and Federal record retention laws.**

**Any parent/guardian experiencing financial problems may contact the school cafeteria manager to implement a payment plan. Parents are encouraged to apply for free and reduced price meals. Applications are available at the school as well as on the CNP page on the district website under CNP forms. Please call Jennifer Dutton at 256-259-9511 for any questions.**

## **RETURNED CHECKS/INSUFFICIENT FUNDS**

### **WORTHLESS CHECK PROCEDURES**

**The face value of a check returned for insufficient funds (NSF), closed account, or any other reason may not be absorbed as a cost by state, federal, or public local funds. An uncollected check is considered a bad debt. Bad debts are not allowed expenditures for any state, federal or public local funds. The procedures for handling bad checks will be as follows:**

**The writer of such check will be given 10 days from receipt of written notice to tender payment of the full amount of the returned check. The fee of a NSF check is the amount check or money order within 10 days of receiving the notice.**

**Unless this amount is paid in full within the time specified above, the holder of such check may turn over the dishonored check and all other available information relating to this incident to the District Attorney for criminal prosecution.**

**A list of individuals who have submitted bad checks shall be maintained by the Child  
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All payroll deductions for payments to various insurance companies are provided as a service to employees.

The board shall make salary deductions and annuity payments which are required by law, including federal income tax, state income tax, retirements, etc. in accordance with applicable laws and regulations.

Deductions made for employee organizations shall be made based upon membership lists and forms provided by the respective organizations. These lists shall be corrected, updated and returned to the respective organizations not later than September 15 of each school year.

Deductions shall be made from the membership lists unless an employee revokes authorization for such deductions by providing a thirty-day (30) written notice of revocation.

Upon termination, amounts owed under the authorization of an employee shall be deducted from

When amounts have been correctly deducted and remitted by the board, the board shall bear no further responsibility or liability for further transactions. The board, while acting in good faith to make the subject deductions, shall not be liable for any error.

Salary deductions will be made for absences not covered by paid leave.

Prior to vacating school board employment, whether voluntary or involuntary, employees are required to complete all records and reports required by law, the school board or the state Superintendent of Education, including but not limited to Individualized Education Plans, final

employee completes all such required records and reports

requirements of sections 1118(b) of the ESEA, and each include, as a component, a school-parent compact consistent with sections 1118(d) of the ESEA.

The Jackson County Board of Education shall incorporate this LEA parental involvement policy/plan into the current LEA plan developed under section 1112 of the ESEA.

In compliance with the Title I, Part A parental involvement requirements, to the extent practicable, the school district and schools shall provide full opportunities for the participation of parents with limited English proficiency, parents with disabilities, and parents of migratory children, including providing information and school reports required under section 1111 of the ESEA in an understandable and uniform format and including alternative formats upon request, and, to the extent practicable, in a language parents can understand.

As required by the NCLB Act of 2001, Title I, Part A schools must reserve at least one percent (1%) of allocated funds to increase parental involvement. The Jackson County Board of Education assures that the parents of children in these schools will be involved in the decisions made for the disbursement of these funds and to ensure that 95% of this allocated amount goes directly to the schools.

The Jackson County Board of Education shall be governed by the following statutory definition of parental involvement, and ensure that Title I schools will implement programs, activities, and procedures in accordance with this definition:

*Parental involvement means the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring*

(A)

at school;

(C) that parents are full partne

appropriate, in decision-making and on advisory committees to assist in the education of their child;

(D) the carrying out of other activities, such as those described in section 1118 of the ESEA.

The Jackson County Board of Education shall inform parents and parental organizations of the purpose and existence of the Jackson County Parent Center and available materials.



## 7:00 Accounting Procedures

### General Ledger Activity

All valid general ledger entries, and only those entries, will be accurately recorded in the general ledger.

#### A. Procedures Posting Activity to the General Ledger

All activity will be posted on a daily basis to the general ledger. The posting to the general ledger accounts come from the following sources:

- Accounts Payable Module
- Purchasing Module
- Payroll Module
- Cash Receipts Entries
- Local School Accounting Software
- Manual Journal Entries

Reconciliation procedures will be performed to ensure that all information from the subsidiary ledgers are accurately posted to the general ledger. These reconciliation procedures consist of the following:

- a. Accounts Payable Register will be compared to the general ledger Trial Balance of all accounts payable accounts.
- b. Open Encumbrance Report will be compared to the general ledger Trial Balance of all reserved for encumbrance accounts.
- c. Payroll Registers will be compared to General Ledger Trial Balance of all salary, benefits, and withholdings payable accounts.
- d. Cash, Investment, and Accounts Payable Reports will be compared to the General payable accounts.



### **Writing Receipts**

All monies received will be issued a pre-numbered receipt, which indicates amount received, who funds were received from, account number to post receipt to, and the purpose of funds. The pre-numbered receipts will be kept in a secure location. The following will be attached to

Copy of Check  
Any supporting documentation received with the check

Once the bank deposit has been made this information will be attached to a copy of the deposit slip for posting to the general ledger.

### **Bank Deposits**

Any cash receipted will be deposited on a daily basis. Funds will be deposited into the appropriate bank account (i.e. all child nutrition funds will be deposited into the child nutrition bank account).

### **INTERNAL BANK TRANSFERS**

*Policy* Disbursements from bank accounts will be made only for valid transactions. Only individuals other than those who initiate any documents that give rise to disbursements will enter online bank transfers.

*General* All internal bank transfers must be documented in order to facilitate the bank



**Fund Balance:** Manual journal entries to fund balance (360 Prior Period Adjustments) are made by the CSFO, as approved by the Superintendent. Prior period adjustments are also made at the local school level, as authorized by the CSFO. Adjustments to beginning fund balance are identified monthly and reported to the Superintendent by the CSFO. Reservations of Fund Balance for Encumbrances, Inventory, Prepaids, etc. are reconciled to subsidiary listing and adjusted at year-end only.

## **BUDGETING**

Formal budget amendments are submitted at various times during the year for Board approval and SDOE approval. NextGen software systems prohibit expenditure amounts in excess of budget line items.

Monthly review of major revenue and expenditure categories should be conducted to determine that budgeting goals are being met. At the beginning of the fiscal year reviews can be less frequent because it takes a few months for budgeting trends to be reestablished.