

District: Holmes County Consolidated School District
Section: D - Fiscal Management
Policy Code: DFK - Gifts and Bequests to School District (Donations)

GIFTS AND BEQUESTS TO SCHOOL DISTRICT/DONATED ASSETS

Gifts and donations offered to the Holmes County Consolidated School District will become the property of the district and shall be subject to the same controls and regulations which govern the use or disposal of all district owned property. All gifts in an amount of \$500 or more or any gift of real property (land) shall be formally submitted to the Board by the Superintendent for acknowledgement and acceptance.

In consultation with the superintendent, the principal shall have the authority to accept and acknowledge all donations and contributions (monies and personal property) to their school valued at less than \$500 on the date of donation. Any such donations and contributions shall be ratified by the Board at the next regular board meeting and all monies shall be receipted into the school's activity fund and deposited in that bank account.

Any school principal considering acceptance of a gift on behalf of the district shall follow district policies and procedures involving gifts to individual schools. The principal shall obtain the Superintendent's approval of a gift prior to proceeding with any binding commitments or contract initiation. Any cost related to installation shall be borne by the donor. Approval of the gift by the Superintendent must be in writing and must be received by the principal before any action is taken to indicate acceptance of the gift by the district and/or the individual school.

All gifts or donations that would obligate the school system to future operating or upkeep costs must be approved by the Board of Education. Any monies donated shall be deposited into the appropriate fund and the minutes shall reflect the contributor, amount, and purpose for the donation, if any. The Board reserves the right to reject any contribution to the district which does not serve to enhance or extend the work of the schools.

All other gifts or donations may be approved in accordance with the following provisions:

1. It must be compatible with the district's goals, objectives, and standards.
2. It must have a legitimate school use.
3. It must not create an imbalance in educational programming for the school level intended.
4. It must not incur a district responsibility to replace when lost, stolen, or outmoded unless the loss of the item(s) results in a negative quantity of the item for that school when compared to the district standard for the school level involved.
5. It must be paid for in full by the donor with no outstanding liens.
6. It must be assessed for fixed assets as explained below.

Generally Accepted Accounting Principles (GAAP) requires fixed assets to be recorded at historical cost or estimated historical costs. Historical cost is the actual cost of assets. Assets acquired

through contribution or donation must be recorded at fair market value on the date donated. The school board must acknowledge in its official minutes who will maintain the title of ownership to the donated assets. The district will comply with all standards established by the State Auditor's Office for the verification and auditing of fixed assets. MS Code 37-17-6

In accepting any donations of items or services to the athletic programs of the school or school system, a valuation of the donation shall first be established. The valuation may come from the donor or an accounting of actual costs incurred regarding the donation. The Superintendent may also set a valuation for donations to other programs as appropriate or required for accounting purposes.

Crowdfunding Projects:

"Crowdfunding" is defined as an internet-based request for resources from individuals and organizations to support activities or projects that enhance an educational program. All projects must be pre-approved by the superintendent.

CROWDFUNDING RESPONSIBILITIES OF ELIGIBLE STAFF

1. Eligible staff are teachers and front-line educators currently employed by the public school district.
2. The purpose of this crowdfunding policy is to support a teacher's efforts to enhance the district or school's educational programming. Any posting which negatively reflects upon the District, its programs and services, its staff, or its students is prohibited.
3. When making requests for crowdfunding support, teachers/employees must comply with student privacy and other requirements set out in the Family Educational Rights and Privacy Act (FERPA), the Individuals with Disabilities Education Act (IDEA), and all other applicable laws and regulations.
4. Any student images, names, and/or descriptions which would cause students to be identifiable or would allow logical deductions about disabilities or other factors deemed to be within the student sphere of privacy must not be used on such websites or elsewhere unless written, parental permission is secured in advance.
5. Eligible staff posting projects must consult with appropriate district personnel to ensure desired technologies align with the district or school's technology plan and requirements.
6. The school principal or district administrators are required to pre-approve classroom projects posted by eligible staff to approved sites meeting the requirements of this policy.

All items received/purchased through crowdfunding projects are the property of the district and all inventory procedures apply. It is the intention of the District to ensure that items purchased through such fundraising endeavors remain with the teacher/employee, unless the teacher/employee leaves the district, school, grade level, or the program for which the items were purchased. Should the employee leave the district, school, grade level, or program the building administrator will disperse the equipment or funds based on similar needs reflected in the original project.

A file is to be maintained at the district and school for any crowdfunding request. This file should include: the Crowdfunding Fundraising Project form and any documentation (receipts, packing slips, e-mails, invoices, etc) pertinent to the project. No school banking information should ever be

given out.

Employees should be aware that some sites are tax deductible and some are not. It is the employee and donor's responsibility to determine if the donation is tax deductible. The district will not provide a Form 990 for these donations.

LEGAL REF.: MS CODE as cited
Mississippi Public School Accountability Standards

CROSS REF.: Policy DM Fixed Assets

Last Review Date: 2/10/2022
Review History:[1/1/1900][1/1/1901]

Adopted Date: 1/30/2018
Approved/Revised Date:

District: Holmes County Consolidated School District
Section: D - Fiscal Management
Policy Code: DJD - Expense Reimbursements

EXPENSE REIMBURSEMENTS

Administrative personnel and others who have first been authorized by the superintendent to travel in the performance of their duties shall be advanced or reimbursed their expenses by the Holmes County Consolidated School District for such travel as indicated below:

For each mile actually and necessarily traveled in the employee's automobile or other private motor vehicle, the same rate of pay per mile as set by the Mississippi Department of Finance and Administration. Employees are expected by the board to car pool where two (2) or more employees are traveling to the same destination. In such an event only one (1) travel expense allowance at the authorized rate per mile shall be allowed for any one (1) trip;

When such travel is done by means of a public carrier or other means not involving a private motor vehicle, the employee shall receive as travel expense the actual fare or other expenses incurred in such travel;

Employees shall be reimbursed for other actual expenses such as meals, lodging and other necessary expenses incurred in the course of such travel, subject to limitations placed on meals for intrastate and interstate official travel by the Mississippi Department of Finance and Administration and rules and regulations adopted by the Mississippi Department of Audit.

Current reimbursements are as follows:

1. single standard room rate for accommodations
2. maximum daily reimbursement for meals for in state and out of state travel as defined by the State Department of Finance and Administration.
3. Mileage for private vehicle, *see above.
4. actual registration fees
5. actual fare or other expenses incurred in travel by public carrier
6. incidental expenses -- reasonable gratuities, parking, etc.

The superintendent shall comply with the rules and regulations of the Mississippi Department of Audit regarding itemized expense accounts upon return of the employee.

REGARDING TRAVEL ADVANCES

1. The superintendent ONLY is authorized to approve travel advances.
2. The superintendent shall comply with all rules and regulations of the Mississippi Department of Audit regarding travel advances.
3. The superintendent shall comply with the Mississippi Department of Finance and Administration daily limits on expenditures for meals.
4. All official travel must be preapproved.
5. Persons receiving advances must be officers or employees of the Holmes County Consolidated School District.
6. Travel advances may not be used for personal expenses or for any purpose other than the actual expenses of the authorized travel.
7. Accounting for any travel advance shall be made within five (5) working days after the end of the month in which the official travel was made.
 - a. Any money not used for travel related expenses shall be repaid the Holmes County Consolidated School District at this time.
 - b. The travel reimbursement form prescribed by the Mississippi Department of Finance and Administration shall be completed and submitted at this time for all money not refunded the Holmes County Consolidated School District.
 - c. Actual receipts for all travel expenses are to be included.

LEGAL REF.: MS CODE 25-3-41

CROSS REF.: Policy DI Accounting and Reporting

Last Review Date: 2/10/2022

Review History:[1/1/1900][1/1/1901]

Adopted Date: 1/30/2018

Approved/Revised Date:

District: Holmes County Consolidated School District
Section: D - Fiscal Management
Policy Code: DJEC - Federal Purchasing and Procurement

FEDERAL PURCHASING AND PROCUREMENT

The Holmes County Consolidated School District shall comply with all state and federal laws regarding purchasing and procurement. The implementation of this guidance is to reduce administrative burden and risk of waste, fraud, and abuse for federal awards.

When utilizing federal funds, district staff must strictly adhere to the guidance and rules outlined by the Office of Management and Budget (OMB) in the Uniformed Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 Part 200); including but not limited to the following:

- Federal purchases of services under \$10,000 are considered "micro purchases." The purchase orders for micro purchases may be awarded without soliciting any competitive quotes if the costs are deemed reasonable. To the extent practicable, these purchases should be distributed equitably among qualified suppliers.
- All federal purchases of services between the amounts of \$10,000 to \$250,000 must have at least two (2) price or rate quotes. Any services over \$250,000 will need to follow the competitive bidding process.

The state of Mississippi is **more restrictive** on the purchase of goods (commodities); therefore, district staff must also adhere strictly to the guidance and rules outlined by the Mississippi State Purchase Law Summary, including the following:

- Purchases which do not involve an expenditure of more than \$5,000 may be made without advertising or otherwise requesting competitive bids.
- For all (irrespective of funding source) purchases of goods (commodities) between the amounts of \$5,000 and \$75,000, districts must have at least two (2) price quotes.
- For all (irrespective of funding source) purchases of goods (commodities) over \$75,000 must adhere to the Mississippi State Purchase Law Summary which requires the application of competitive bidding process.

The superintendent or designee shall develop procedures for the support of this policy.

Adopted Date: 12/16/2019

Approved/Revised Date:

District: Holmes County Consolidated School District
Section: D - Fiscal Management
Policy Code: DJI - Use of District Credit Cards

USE OF DISTRICT CREDIT CARDS

District issued credit cards may only be used for business purposes, only in conjunction with the employee's or officer's duties, and only in accordance with district policy and state and federal law.

If an employee or officer uses a district issued credit card for personal purchases/transactions in violation of this policy, the cost of such purchases/transactions will be the financial responsibility of that employee or officer and the employee or officer will be expected to reimburse the district for the full amount of the unauthorized purchase/transaction. In addition to financial responsibility for any purchases/transactions an employee makes with a company credit card in violation of this policy, such actions may result in revocation of card privileges and/or disciplinary or other legal action, depending upon the severity and nature of the offense.

If any employee or officer loses a district issued credit card or has a district issued credit card stolen, the employee or officer must report the loss or theft of the credit card to the district immediately. Upon report of a lost or stolen credit card, the district will notify the issuer of the card of the loss or theft and cancel the card.

BALANCES ON ACCOUNTS

Balances on credit cards shall be paid at the receipt of the monthly statement, once the statement has been reconciled for accuracy. Balances on credit cards shall not be carried over to the next month except on disputed claims and only for the disputed amount. Any amounts due on credit cards shall incur interest charges as set forth in Section 31-7-305 of the Mississippi Code.

MERCHANT-SPECIFIC CREDIT CARDS

Any desire to obtain a merchant specific credit card shall be submitted to the Board for approval, along with written justification for the need of a merchant specific credit card. Such justification and approval of such action shall be spread upon the minutes of the Board.

CREDIT CARD MINIMUM REQUIREMENTS

The following are the minimum requirements for use of credit cards. The minimum requirements are as follows:

1. Ensure any purchases made using a credit card adheres to all applicable purchasing procedures, as set forth in Section 31-7-1 of the Mississippi Code.

2. Ensure that the items purchased are required for bona fide government purposes.
3. Ensure that the prices paid are fair and reasonable.
4. Notify the merchant that the purchase is being made in the name of a government entity which is exempt from state and local taxes.
5. Ensure that a list of the items purchased (either in the form of a detailed sales receipt or an order description) is reviewed and confirmed in writing by the cardholder. This list should have the cardholder's printed name and signature.
6. Ensure that all items are received (no back orders allowed).
7. Ensure that state contract items are purchased only from the state contract vendor at or below the state contract price.
8. Ensure that purchases are within the limits set by the district and available budget authority.
9. A credit card shall not be used for travel purposes except where allowed by law.
10. Ensure that no cash advances are made with the card.
11. Upon receipt of the monthly statement, the cardholder shall review all charges to Ensure accuracy, complete applicable dispute documents, reconcile the statement with copies of receipts and order logs, and approve and sign the statement.
12. Forward the statement, copies of receipts, logs, and dispute documents to the appropriate official within the district according to district policy. This should be done within one day after receipt of the statement.
13. Appropriate official within the district should review statements and applicable documents to Ensure that only proper purchases have been made and that the statement accurately reflects the charges indicated on the receipts, logs, and dispute documents. If correct, the appropriate official shall approve the statements for payment and process to the district accounting office. The district accounting office shall verify all statements and submit for payment.
14. The appropriate district official shall maintain a file with the statements and all applicable receipts and dispute documents.
15. Prior to receiving a credit card, the cardholder shall sign a statement verifying that he/she has read these minimum requirements, and any additional policies established by the district, and that it is understood he/she will be personally liable for any purchase that is made which is not in compliance with these procedures; and in addition to being responsible for any such charges, the cardholder may lose the privilege of using the credit card.

MEMBERSHIP CLUB CARDS

Membership club card fee's, such as Sam's club cards, are allowed but should be justified by the district to show that the anticipated savings from using the card would exceed the cost of the card fee. This justification should be maintained on file within the district. Each subsequent year, the district shall document actual savings for the previous year which substantiate the cost of the card.

This would not mean documenting savings on each and every purchase but enough documentation to substantiate adequate savings to justify the expense of the card.

LEGAL REF.: MS CODE as cited

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Adopted Date: 1/30/2018
Approved/Revised Date: 2/10/2022

District: Holmes County Consolidated School District
Section: D - Fiscal Management
Policy Code: DK - Student Activities Fund Management

STUDENT ACTIVITIES FUND MANAGEMENT

The Holmes County Consolidated School District Board has the power, authority and duty to expend local school activity funds, or other available school district funds, other than minimum education program funds, for the purposes described under this paragraph. "Activity funds" shall mean all funds received by school officials paid or collected to participate in any school activity, such activity being part of the school program and partially financed with public funds or supplemented by public funds. The term "activity funds" shall not include any funds raised and/or expended by any organization unless commingled in a bank account with existing activity funds, regardless of whether the funds were raised by school employees or received by school employees during school hours or using school facilities and regardless of whether a school employee exercises influence over the expenditure or disposition of such funds.

Activity funds may only be expended for any necessary expenses or travel costs, including advances, incurred by students and their chaperons in attending any in-state or out-of-state school-related programs, conventions or seminars and/or any commodities, equipment, travel expenses, purchased services or school supplies which the Holmes County Consolidated School District Board, in our discretion, shall deem beneficial to the official or extracurricular programs of the district, including items which may subsequently become the personal property of individuals, including yearbooks, athletic apparel, book covers and trophies. Activity funds may be used to pay travel expenses of school district personnel in direct relation to the support of the organization's activities.

The Holmes County Consolidated School District Board shall be authorized and empowered to promulgate rules and regulations specifically designating for what purposes school activity funds may be expended. The local school governing board shall provide (i) that such school activity funds shall be maintained and expended by the principal of the school generating the funds in individual bank accounts, or (ii) that such school activity funds shall be maintained and expended by the superintendent of schools in a central depository approved by this board.

The Holmes County Consolidated School District Board shall provide that such school activity funds be audited as part of the annual audit required in '37-9-18. The State Auditor shall prescribe a uniform system of accounting and financial reporting for all school activity fund transactions. ' 37-7-301(s) (1996)

Pursuant to the authority granted under ' 37-7-301(s), Miss. Code 1972, as amended, The Holmes County Consolidated School District Board hereby authorizes the expenditure of local school activity funds, or other available school district funds other than minimum education program funds, for any necessary expenses or travel costs incurred by students and their chaperons in attending any in-state or out-of-state school related programs, conventions or seminars and/or any commodities, equipment, travel expenses, purchased services or school supplies which the school board, in its discretion, shall deem beneficial to the official or extracurricular programs of the district, including items which may subsequently become the personal property of individuals, including yearbooks, athletic apparel, book covers, and trophies. The activity funds account shall be audited annually.

GENERAL

Activity funds shall be spent in accordance with ' 37-7-301(s), Miss. Code Ann. (1972), as amended, "for any necessary expenses or travel costs, including advances, incurred by students and their chaperons in attending any in-state or out-of-state school related programs, conventions or seminars and/or any commodities, equipment, travel expenses, contractual services, or school supplies which the local school governing board, in its discretion, shall deem beneficial to the official or extracurricular programs of the district."

These procedures are to be considered minimum requirements for activity fund accounting. School districts which maintain a system that exceeds these requirements may continue to do so.

Each local school may maintain its own bank account for the receipt and disbursement of activity funds. The account must be interest-bearing, if practicable. It must be styled "_____(name of school)_____ Activity Fund" and it must be approved by the school board. Bank statements for each account will be sent directly by the bank to the central office, which will be responsible for preparing monthly bank reconciliations. Accounts must be in financial institutions selected by the school board in accordance with state statutes.

RECEIPTS

All activity funds received by a local school must be deposited into its activity fund bank account. The principal must maintain a permanent three-part receipt book in which to record all receipts. A person remitting activity funds to the principal for deposit will be given the original receipt, the second copy will be attached to the transmittal report to the central office, and the third copy will be kept in the book and on permanent file in the principal's office. All of these pre-numbered receipts must be accounted for. A copy of the deposit slip indicating the amounts of money deposited to the bank must also be attached to the transmittal report. The deposit slip should indicate the sequence of receipt numbers that particular deposit covers. The school board shall set a dollar limit on the amount of money that may be receipted without being deposited. The dollar limit should be such that there is never an unreasonable accumulation of undeposited money on hand in each particular school in the district.

DISBURSEMENTS

Any disbursements of activity funds must be made from the account on pre-numbered checks. The disbursement shall be adequately supported by an invoice or statement. All purchases made with activity funds must comply with the state purchasing laws. No disbursements are allowed to be made before goods and/or services are received or rendered.

REPORTING TO THE CENTRAL OFFICE

Within five working days of the close of the month, a principal shall deliver to the central office a

transmittal of all activity fund receipts and disbursements during the preceding month. This transmittal form shall contain receipts and disbursements by individual activity. It will list each check by check number, date and purpose and each deposit by date, receipt numbers and source. Upon receipt of the transmittal forms, the central office staff shall review them for accuracy and completeness prior to making the entries to the accounting records. The information from the transmittal form will be used to reconcile the monthly bank statements. All school district activity fund transmittal reports and bank reconciliations shall be reviewed and approved by the school board. This approval shall be acknowledged in the board's official minutes.

FUND-RAISING

The Holmes County Consolidated School District Board is authorized to conduct, or may authorize others to conduct, on behalf of the school district, fund-raising activities deemed by the board, in its discretion, to be appropriate or beneficial to the official or extracurricular programs of the district. Any proceeds of such fund-raising activities shall be treated as activity funds and shall be accounted for as are other activity funds.

Fund-raising activities conducted or authorized by the board for the sale of school pictures, the rental of caps and gowns or the sale of graduation invitations for which the school board receives a commission, rebate or fee shall contain a disclosure statement advising that a portion of the proceeds shall be contributed to the student activity fund.

Any arrangement between a local school and a company supplying merchandise, such as school pictures, class rings and caps and gowns, shall be by written contract, signed by the principal and the company's representative, approved by the local school board, and on file available for public review in the principal's office. The contract shall include all provisions of the arrangement, including any rebate or commission to the school. Any rebate or commission provision in a contract shall be fully disclosed in the school board minutes and to any prospective purchasers of the merchandise. In cases where the merchandise is purchased by a student directly from the vendor, any such rebate or commission to the school shall be paid by check from the company directly to the school's activity fund. Under no circumstances shall a company or a purchaser make a payment directly to a principal.

MISCELLANEOUS

Any activity fund which becomes dormant and inactive may have its surplus, if any, transferred to another activity fund if approval is granted by the school board.

Pre-numbered tickets shall be used at any event at a local school for which a fee is charged for admission if the event generates more than \$100. All funds raised by any organization (such as PTA) on behalf of a local school may be deposited in the activity fund and used exclusively for such school's benefit. If the funds are deposited or commingled with activity funds, they shall be treated as activity funds and shall be subject to these policies. The term "Activity Funds" shall not include any funds raised and/or expended by any organization, unless deposited or commingled with existing activity funds, regardless of whether the funds were raised by school employees or received by school employees during school hours or using school facilities. Organizations shall not be required to make any payment to any school for the use of any school facility if, in the discretion of the local school governing board, the organization's function shall be deemed to be

beneficial to the official or extracurricular programs of the school. For the purposes of this provision, the term "organization" shall not include any organization subject to the control of the school board.

If any organization donates any assets to the school district, the school board must acknowledge in its official minutes who has title to the donated assets. School activity funds shall be classified as either General Funds, Enterprise Funds, or Agency Funds.

PURCHASING

Purchases made from school activity funds which are totally financed with public funds must be made in accordance with state purchasing laws. Purchases made from school activity funds which are financed in part with privately generated funds (e.g., student assessments, advertising revenue) and partially financed or supplemented with public funds must be made in accordance with state purchasing laws. When private funds and public funds are combined to purchase items, the private funds are to be treated as public funds.

Purchases made from school activity funds which are financed with privately generated funds that are accounted for in a school district's financial accounting system and are not supplemented in any way with public funds are not required to be made pursuant to the state purchasing laws. Purchases made for school activities which are totally financed with privately generated funds that are not accounted for in a school district's financial accounting system (e.g., student purchases directly from a vendor) are not required to be made pursuant to state purchasing laws.

NOTE: Please also refer to [Financial Accounting Manual for Mississippi School Districts](#).

LEGAL REF.: MS CODE as cited

CROSS REF.: Policies DI - Accounting and Reporting

DIAB - Internal Control of Cash Receipts

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Adopted Date: 4/14/2022

Approved/Revised Date:

District: Holmes County Consolidated School District
Section: D - Fiscal Management
Policy Code: DM - Fixed Assets Policy

FIXED ASSETS POLICY

This policy shall comply with all policies and procedures listed in the Fixed Assets Policies and Procedures Manual and shall adhere to the codes set forth by the State of Mississippi, including but not limited to:

EQUIPMENT AND SUPPLIES RECORDS (INVENTORY OF FIXED ASSETS)

Recording:

Equipment will be valued at historical cost or fair market value at the date of donation or purchase. Equipment costing \$1,000 or more and highly walkable items, which have a useful life of more than one year, will be recorded on the fixed assets inventory of the district. Highly walkable items include, but are not limited to:

- Televisions (greater than or equal to \$250.00)
- Cameras and camera equipment (greater than or equal to \$250.00)
- Cellular telephones
- Two way radio equipment
- Weapons
- Lawn maintenance equipment
- Computers and computer equipment (greater than or equal to \$250.00)
- Chain saws
- Air compressors
- Welding machines
- Generators
- Motorized vehicles
- Band Instruments
- Tools (greater than or equal to \$250.00)
- Printers and printer equipment (greater than or equal to \$250.00)
- Audio equipment (greater than or equal to \$250.00)

Cameras, camera equipment, computers, and computer equipment valued between \$250.00 and \$499.00 and purchased or received before July 1, 2008 will not be recorded on the fixed asset inventory of the district. Weapons, lawn maintenance equipment, chain saws, air compressors, welding machines, generators, an motorized vehicles valued between \$1.00 and \$499.00 and purchased or received before July 1, 2008 will not be recorded on the fixed asset inventory of the district.

All district owned land and buildings will be capitalized and recorded on the fixed assets inventory of the district.

Infrastructure will not be capitalized as fixed assets.

Depreciation:

Assets will be capitalized and depreciated as required by the State Auditor's Office. Donated Assets: Assets which are donated to the Holmes County Consolidated School District will be

recorded at the fair market value at the date of donation if \$1,000.00 or more, and will be acknowledged by the School Board in the official minutes of the district.

Inventory:

The Finance Director or his or her designee is responsible for assigning tag numbers and recording fixed assets on the inventory.

The inventory will be verified at least annually by the building level administrators.

The building level administrators are responsible for notifying the Designated Fixed Assets manager (Ex:Finance Director) of any transfers, disposals, donations, and /or other adjustments to fixed assets at their location.

All deletions from fixed assets shall receive Board approval.

Annual Inventory:

Annual Physical Inventory Policy - a physical inventory will be taken at least annually.

Accountability:

The building level administrators will accept responsibility for fixed assets at their location by signing a statement. They will also accept responsibility for tagging individual assets received at their location during the current fiscal year.

The building level administrators at their discretion may have the person in custody of the fixed assets accept responsibility by signing a statement. See the attached Fixed Asset Assurance Form.

If an item is found missing, the person who signed for being responsible for the item will be held personally and financially liable, unless a properly executed police report is filed in a timely manner.

Note: This policy rescinds DM-1, DM-2, DM-3, DP, DPA, DPB

Last Review Date:

Review History: 2/10/2022

Adopted Date: 1/30/2018

Approved/Revised Date: 2/10/2022

District: Holmes County Consolidated School District
Section: G - Personnel
Policy Code: GABB - Staff/Student Non-fraternization

STAFF/STUDENT NON-FRATERNIZATION

Adults who have contact with children and adolescents through school activities have the responsibility not to betray or misuse their privileged position and shall never take advantage of students' vulnerability or of their confidence.

It is the policy of the Holmes County Consolidated Board of Education (The Board) to prohibit any sexual relationship, contact or sexually nuanced behavior or communication between a staff member and a student, while the student is enrolled in the school system. The prohibition extends to students of the opposite sex or the same sex as the staff member, and applies regardless of whether the student or the staff member is the initiator of the behavior and whether or not the student welcomes or reciprocates the attention.

Staff Guidelines For Non-Fraternization

Staff members are expected to use good judgment in their relationships with students both inside and outside of the school context including, but not limited to, the following guidelines:

1. Staff members shall not make derogatory comments to students regarding the school and/or staff.
2. Staff members shall not exchange gifts with students.
3. Staff-sponsored parties, at which students are in attendance, unless they are a part of the school's extracurricular program and are properly supervised, are prohibited.
4. Staff members shall not fraternize, written or verbally, with students except on matters that pertain to school-related issues.
5. Staff members shall not text students nor participate in any student blogs.
6. Staff members shall not friend students on any social media platforms.
7. Staff members shall not associate with students at any time in any situation or activity which could be considered sexually suggestive or involve the presence or use of tobacco, alcohol or drugs.
8. Staff members shall not date students. Sexual relations with students, regardless of age and/or consent, are prohibited and will result in dismissal and criminal prosecution.
9. Staff members shall not use insults or sarcasm against students as a method of forcing compliance with requirements or expectations.
10. Staff members shall maintain a reasonable standard of care for the supervision, control, and protection of students commensurate with their assigned duties and responsibilities.
11. Staff members shall not send students on personal errands.

12. Staff members shall, pursuant to law and Board policy, immediately report any suspected signs of child abuse or neglect.
13. Staff members shall not attempt to counsel, assess, diagnose or treat a student's personal problem relating to sexual behavior, substance abuse, mental or physical health and/or family relationships but instead, should refer the student to appropriate school personnel or agency for assistance, pursuant to law and Board policy.
14. Staff members shall not disclose information concerning a student, other than directory information, to any person not authorized to receive such information. This includes, but is not limited to, information concerning assessments, ability scores, grades, behavior, mental or physical health and/or family background.

Social Media

Employees, faculty and staff are solely responsible for the content and the security of their social media websites and applications and shall not give their social media website passwords to students.

Employees, faculty, and staff shall NEVER use their personal social media accounts in any way purporting to be or speaking for the Holmes County Consolidated School District.

Fraternization via the internet between employees, faculty or staff and students is prohibited and in violation of standards of the Mississippi Educator Code of Ethics. Communications with both students and parents shall be done in person, over telephone, through standard mail, and/or through email. Social media shall never be used and is not an appropriate form of communication.

Access of social media websites for individual use during school hours is prohibited.

Violation of any of this policy may result in disciplinary action.

Nothing in this policy prohibits employees, faculty, staff or students from the use of educational websites.

Annual Reminder To Staff

The Superintendent and the school principals will annually remind staff members and orient new staff members concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person. Employees must conduct themselves in ways that do not distract from or disrupt the educational process. The orientation and reminders will give special emphasis to:

1. Improper fraternization with students using Facebook and similar internet sites or social networks
2. Inappropriateness of posting items with sexual content
3. Inappropriateness of posting items exhibiting or advocating use of drugs and alcohol
4. Examples of inappropriate behavior from other districts, as behavior to avoid
5. Monitoring and penalties for improper use of district computers and technology
6. The possibility of penalties, including dismissal from employment, for failure to exercise good judgment in on-line conduct.

Last Review Date: 6/24/2022
Review History:[1/1/1900][1/1/1901]

Adopted Date: 12/17/2019
Approved/Revised Date:

District: Holmes County Consolidated School District
Section: G - Personnel
Policy Code: GAD - Professional Staff Development

PROFESSIONAL STAFF DEVELOPMENT

Overview and Purpose

The Holmes County Consolidated School District (HCCSD) is committed to supporting the development of effective teachers and administrators. The purpose of professional development within HCCSD shall be to improve the quality of teaching and learning by ensuring that teachers participate in substantial professional development in order that they remain current with their profession and meet the learning needs of their students.

The principles upon which this plan is based are, therefore, to:

- improve learning and achievement for ALL students
- improve teacher and staff effectiveness
- maintain high standards of ALL teachers and staff
- enhance the intellectual stimulation of ALL teachers and staff
- promote continuous, relevant teacher and staff learning

Professional Development at HCCSD will:

- Educate employees both certified and classified to improve their job performance and service to students.
- Support employees in their career and academic advancement.
- Collaborate with schools to anticipate and address the needs of the school community.
- Promote an environment of learning, research, teamwork, and collaboration.

In accordance with Mississippi Public School Accountability Standards, the Holmes County Consolidated School District hereby ensures that it will implement a professional development program aligned with Learning Forward Standards for Professional Learning as required by the Mississippi Department of Education. Research-based standards established the framework for professional learning that promotes employee growth and improves student outcomes; therefore, the Holmes County Consolidated School District acknowledges that “increasing the effectiveness of professional learning is the leverage point with the greatest potential for strengthening and refining the day-to-day performance of educators” as stated by Learning Forward.

Section I: DEFINITION OF PROFESSIONAL DEVELOPMENT

The *Mississippi Public School Accountability Standards* defines professional development as the growth-promoting learning process that empowers stakeholders (teachers, administrators, staff and other school personnel) to improve the educational organization.

Section II: GOALS OF PROFESSIONAL DEVELOPMENT

The goals of implementing the *Standards for Professional Learning* are to outline the characteristics of professional learning that lead to the following:

1. effective teaching practices;
2. supportive leadership;
3. improved student results;
4. results-driven high quality professional development activities.

The Holmes County Consolidated School District recognize the characteristics outlined in the Standards for Professional learning and that high quality professional development that improves the learning of ALL students is:

- driven by the results of a regular and systematic analysis of a variety of data and information on student learning
- focused on the effective implementation of research-based educational practices
- responsive to the unique learning needs and styles of each individual educator
- best accomplished through the development of collaborative learning communities whose goals are aligned with the improvement of the district

Section III: Professional Development Model

Holmes County Consolidated School District has adopted Learning Forward's *Standards for Professional Learning* to ensure that each staff member is provided with job-embedded opportunities for growth and participation leading to an improved quality job performance. The Learning Forward Standards focuses on the development of new knowledge, skills, and practices necessary to achieve student learning goals, which consists of seven key components:

- **Learning Communities-** Professional learning that increases educator effectiveness and results for all students occur within learning communities committed to continuous improvement, collective responsibility, and goal alignment
- **Leadership-** Professional learning that increases educator effectiveness and results for all students requires skillful leaders who develop capacity, advocate, and create support systems for professional learning.
- **Resources-** Professional learning that increases educator effectiveness and results for all students requires prioritizing, monitoring, and coordinating resources for educator learning.
- **Data-** Professional learning that increases educator effectiveness and results for all students uses a variety of sources and types of student, educator, and system data to plan, assess, and evaluate professional learning.
- **Learning Design-** Professional learning that increases educator effectiveness and results for all students integrates theories, research, and models of human learning to achieve its intended outcomes.
- **Implementation-** Professional learning that increases educator effectiveness and results for all students applies research on change and sustains support for implementation of professional learning for long-term change.
- **Outcomes-** Professional learning that increases educator effectiveness and results for all students aligns its outcomes with educator performance and student curriculum standards.

All district and building level professional development activities must be filtered through the Professional Development Model and approved prior to delivery. In addition, all schools and departments must have an agenda and sign-in sheets for all building level/department professional development activities.

LEGAL REF.: MS CODE as cited.

Mississippi Public School Accountability Standards

CROSS REF.: Policies CA General School Administration Goals and Objectives

GADD Beginning Teacher Support Program

IB Instructional Goals

Adopted Date: 1/13/2022
Approved/Revised Date:

District: Holmes County Consolidated School District

Section: G - Personnel

Policy Code: GADF - Donated Leave

DONATING LEAVE TO ANOTHER EMPLOYEE

Any employee of the Holmes County Consolidated School District may donate a portion of his or her unused accumulated personal leave or sick leave to another employee of the Holmes County Consolidated School district who is suffering from a catastrophic injury or illness or who has a member of his or her immediate family suffering from a catastrophic injury or illness, in accordance with the following:

1. The employee donating the leave (the "donor employee") shall designate the employee who is to receive the leave (the "recipient employee") and the amount of unused accumulated personal leave and sick leave that is to be donated, and shall notify the school district superintendent or his designee of his or her designation.
2. The maximum amount of unused accumulated personal leave that an employee may donate to any other employee may not exceed a number of days that would leave the donor employee with fewer than seven (7) days of personal leave remaining, and the maximum amount of unused accumulated sick leave that an employee may donate to any other employee may not exceed fifty percent (50%) of the unused accumulated sick leave of the donor employee.
3. An employee must have exhausted all of his or her available leave before he or she will be eligible to receive any leave donated by another employee. Eligibility for donated leave shall be based upon review and approval by the donor employee's supervisor.
4. Before an employee may receive donated leave, he or she must provide the Holmes County Consolidated School District superintendent or her/his designee with a physician's statement that states that the illness meets the catastrophic criteria established under this section, the beginning date of the catastrophic injury or illness, a description of the injury or illness, and a prognosis for recovery and the anticipated date that the recipient employee will be able to return to work.
5. Before an employee may receive donated leave, the superintendent of education of the Holmes County Consolidated School District shall appoint a review committee to approve or disapprove the said donations of leave, including the determination that the illness is catastrophic within the meaning of this section.
6. If the total amount of leave that is donated to any employee is not used by the recipient employee, the whole days of donated leave shall be returned to the donor employees on a pro rata basis, based on the ratio of the number of days of leave donated by each donor employee to the total number of days of leave donated by all donor employees.
7. Donated leave shall not be used in lieu of disability retirement.

For the purpose of this policy:

1. "Catastrophic injury or illness" means a life-threatening injury or illness of an employee or a member of an employee's immediate family that totally incapacitates the employee from work, as verified by a licensed physician, and forces the employee to exhaust all leave time earned by that employee, resulting in the loss of compensation from the Holmes County Consolidated School District for the employee.

Conditions that are short-term in nature, including, but not limited to, common illnesses such as influenza and the measles, and common injuries, are not catastrophic. Chronic illnesses or injuries, such as cancer or major surgery, that result in intermittent absences from work and that are long-term in nature and require long recuperation periods may be considered catastrophic.

2. "Immediate family" means spouse, parent, stepparent, sibling, child or stepchild, grandparent, stepbrother, or stepsister.

The superintendent or designee shall establish procedures to support this policy.

LEGAL REF.: MS CODE Section 37-7-307

CROSS REF.: Policy GBRI Absence from Duty

Adopted Date: 1/13/2022

Approved/Revised Date:

District: Holmes County Consolidated School District
Section: G - Personnel
Policy Code: GBN - Professional Personnel Separation/Nonrenewal

PROFESSIONAL PERSONNEL SEPARATION

IMPORTANT NOTICE: This policy is applicable only to professional personnel covered under the Education Employment Procedures Law (EEPL) as defined in MS Code ' 37-9-103. Please refer to the **Education Employment Procedures Law Handbook**, published by MSBA.

It is recognized by this school district that it is necessary, from time to time, to release from future employment licensed personnel where their performance fails to meet the standards established by the State Department of Education and/or this board or where their services are no longer needed.

NOTICE OF NONRENEWAL

If a recommendation is made by the school district not to offer an employee a renewal contract for a successive year, written notice of the proposed non-reemployment stating the reasons for the proposed non-reemployment shall be given no later than the following:

1. If the employee is a principal, the superintendent, without further board action, shall give notice of non-reemployment on or before March 1; or
2. If the employee is a teacher, administrator or other professional educator covered under Sections 37-9-101 through 37-9-113, the superintendent, without further board action, shall give notice of non-reemployment on or before April 15, or within ten (10) calendar days after the date that the Governor approves the appropriation bill(s) comprising the state's education budget for funding K-12, whichever date is later.

An interim superintendent appointed pursuant to Section 37-17-6(14)(a) or a school board acting on the recommendation of a school district financial advisor appointed pursuant to Section 37-9-18 shall not be required to comply with the time limitations prescribed in this section for recommending the reemployment of principals, teachers, administrators or other professional educators. 37-9-105

A decision not to renew licensed employees of this school district shall be based upon valid educational reasons or noncompliance with school district personnel policies.

LICENSED EMPLOYEE RIGHTS

A principal or other professional educator receiving written notice under the provisions of this policy shall, upon written request within ten (10) calendar days of notice of proposed non-reemployment, be entitled to:

1. Written notice of the specific reasons for non-reemployment together with a summary of the factual basis therefor, a list of witnesses and a copy of documentary evidence substantiating the reasons intended to be presented at the hearing. The school district shall give this notice to the principal or other professional educator at least fourteen (14) calendar days prior to any hearing. **If the district fails to provide this information to the employee, then the recommendation for non-reemployment shall be null and void, and the board shall order the execution of a contract with the employee for an additional period of one (1) year;**

2. An opportunity for a hearing at which to present matters relevant to the reasons given for the proposed non-reemployment, including any reasons alleged by the employee to be the reason for non-reemployment; provided, however, that any school superintendent whose employment has been terminated by the school board under Section 37-9-59, or whose employment contract has not been renewed by the school board shall not have the right to request a hearing before the school board or a hearing officer;
3. Receive a fair and impartial hearing before the board or hearing officer; provided, however, that any school superintendent whose employment has been terminated by the school board under Section 37-9-59, or whose employment contract has not been renewed by the school board shall not have the right to request a hearing before the school board or a hearing officer;
4. be represented by legal counsel, at his/her own expense.

If the employee does not request a hearing, the recommendation regarding the nonreemployment of the employee shall be final.

It is the intent of the Holmes County Consolidated School District to establish procedures for providing professional educators with notice of the reasons for not offering him/her a renewal of his/her contract and to provide an opportunity for principals and other professional educators to present matters relevant to the reasons given for the proposed non-reemployment determination and to the reasons the employee alleges to be the reasons for non-reemployment. The board is required to determine whether the recommendation of non-reemployment is a proper employment decision and not contrary to law and whether the nonrenewal decision is based upon valid educational reasons or noncompliance with school district personnel policies.

Any and all hearings shall be conducted pursuant to the "Rules of Procedure Under the Education Employment Procedures Law of 2001" (Policy GBN-R), adopted by this board. **All proceedings under this policy are and shall be governed by the Education Employment Procedures Law of 2001, where applicable. 37-9-101 et. seq.**

Where a school board has acted in a manner which is arbitrary and capricious and where its actions are not supported by substantial evidence, the Chancery Court and ultimately the Supreme Court have the responsibility to intervene.

LEGAL REF.: MS CODE, as cited

Merchant v Pearl MSSD (Miss. 1986) 492 So. 2d 959

CROSS REF.: Policy GBN-R Rules of Procedure Under the Education Employment
Procedures Law

Adopted Date: 1/30/2018

Approved/Revised Date:

District: Holmes County Consolidated School District
Section: G - Personnel
Policy Code: GBRIA - Family and Medical Leave Act

FAMILY AND MEDICAL LEAVE ACT (FMLA)

I. GENERAL

1. Definition

- a. "Eligible employee" means one who is employed at a school facility where at least 50 persons are employed, either there or within a 75 mile radius of that school facility as measured by road miles by the shortest route possible; and who has been employed for at least 12 months by the school district as of the date leave commences, and who has also provided at least 1250 hours of service during that 12 month period. Fifty-two (52) weeks of casual, intermittent or occasional employment qualifies as "at least 12 months". School district employees exempt from FLSA requirements are presumed to have worked 1250 hours.
- b. "Employee's spouse" as defined by Mississippi Law.
- c. "Employee's son or daughter" means biological child, adopted child or foster child, legal ward or the child for whom the employee is standing in loco parentis who is either under the age of 18 or above the age of 18 and incapable of self-care because of a mental or physical disability.
- d. "Employee's parent" means biological parent or an individual who stood (or now stands) in loco parentis to an employee when the employee was a child (not to include parents-in-law).
- e. "Employee's immediate family member" means spouse, son or daughter or parent as defined hereinabove.
- f. For the purposes of FMLA, "serious health condition" means an illness, injury, impairment or physical or mental condition that involves either in-patient care (overnight stay) in a hospital, hospice or residential medical care facility or continuing treatment by a health care provider.*

2. Leave Provisions

- a. An eligible employee is entitled to 12 unpaid work weeks of leave during any 12 month period for any one or more of the following reasons:
 - i. The birth of a son or daughter, and to care for the newborn child (within 12 months of the birth).
 - ii. The placement of a child with the employee for adoption or foster care (within 12 months of the placement).
 - iii. To care for the employee's spouse, son, daughter, or parent with a serious health condition (not parent "in-law").

- iv. Because of the employee's own serious health condition which makes the employee unable to perform the function of his/her job.
- v. Service Member Exigency Leave: For absences caused by an active duty exigency when the employee's spouse, child, or parent is a service member.
- vi. Military Caregiver Leave: To care for the employee's spouse, child, parent, or next of kin (if the employee is the nearest blood relative) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness incurred in the line of duty on active duty.

IMPORTANT NOTE: The Holmes County Consolidated School district choose a fiscal year in determining the "12 month period". Once chosen, that method must be used consistently and changed only upon 60 days written notice to all employees.

- b. Spouses have a 12 week aggregate leave limit except for personal illness or the illness of a child or the other spouse; that is, if each spouse took 6 weeks of leave for the birth of a child, each could later use an additional 6 weeks due to personal illness or to care for a sick child.
- c. Brother and sister employees would have an aggregate limit of 12 weeks to care for their parent.
- d. Special rules apply to this school district which allow it to require eligible instructional personnel only to take FMLA leave on an intermittent or reduced leave schedule, or to take leave near the end of a semester. Instructional employees are only those employees whose principal function is to teach and instruct students in a class, small group or individual setting. Instructional employees include teachers, teacher aides and assistant teachers who actually teach, coaches, driver's ed instructors and special ed assistants such as signers. All other eligible employees may request intermittent leave or leave on a reduced leave schedule to care for a family member or for the employee's own serious health condition.*

3. Notice Requirement

- a. School district employees must provide this district at least 30 days advance notice before FMLA leave is to begin if the need for the leave is foreseeable based on an expected birth, placement for adoption or foster care or planned medical treatment for a serious health condition of the employee or family member.
- b. Due to lack of knowledge or a medical emergency, notice must be given as soon as is practicable, which means as soon as both practical and possible or at least verbally within 1 or 2 working days when the need for leave becomes known to the employee (followed by written notice).*
- c. Failure to give 30 days notice for foreseeable leave may result in the denial of the taking of FMLA leave until at least 30 days after the date the employee provides notice.*

II. REQUIRED CERTIFICATION

- 1. Eligible employees shall provide the superintendent certification of a serious health condition for his/her own serious health condition or that of a family member. The certification, to be

signed by the health care provider,* shall be attached to the required written notice or submitted in a timely manner which shall be no more than three (3) working days after providing written notice. No leave period may begin without the approval of the superintendent. No approval shall be granted by the superintendent without the required written notice and certificate.

2. The certification is to include the following:
 - a. The date on which the serious health condition in question began.
 - b. The probable duration of the condition.
 - c. Appropriate medical facts regarding the condition.
 - d. A statement that the employee is needed to care for a spouse, parent or child (along with estimate of the time required) or that the employee is unable to perform his/her functions, and, in the case of intermittent leave, the duration of treatment to be given.
 - e. Signature of health care provider.
3. The school district may require that a second opinion be obtained at the school district's expense. The second opinion may not be provided by a health care provider employed by this school district. In the event of conflicting opinions, the school district may pay for a third and final provider to offer a binding decision.
4. The school district may require subsequent written recertification on a reasonable basis.

III. EMPLOYMENT BENEFITS PROTECTION

1. An employee who completes a period of leave and has complied fully with the terms of this policy shall be returned either to the same position he/she had before the taking of leave or to a position which is genuinely equivalent (as compared to a comparable or similar job) in pay, benefits, and other terms and conditions of employment.
2. Taking of leave shall not result in the loss of any previously accrued seniority or employment benefits. Except for health benefits, no other benefits will accrue during the leave period.
3. The school district may exempt from the restoration requirement above a key employee who is in the highest paid 10 percent of this district's workforce within a 75 mile radius of the school facility if restoring the key employee would cause substantial and grievous injury to the classroom and instructional program.*
4. The school district shall notify the key employee of its intent not to restore him/her at the time of the request for leave or when the determination is made. If the leave has begun, the key employee shall have the option of deciding whether or not to return to work after receiving the notice. An employee who is not restored shall be considered to be on leave for the duration of his/her leave period.*
5. Health benefits shall continue through an employee's leave period, even for key employees who have been notified that reinstatement will be denied. The school district shall recover health coverage premiums paid for an employee who fails to return from leave except as follows:

- a. No recovery will be made from a key employee who has chosen to take or continue leave after receiving notice of nonreinstatement.
- b. No recovery will be made from an employee who fails to return from leave if the reason is the continuation, recurrence, or onset of a serious health condition, or something else beyond the employee's control, all of which is subject to the certification requirement in Section II, above.

IV. PROHIBITED ACTS

This school district shall not interfere with or restrain an eligible employee's right to exercise the provisions of this policy.* This policy shall take effect and be in force from and after August 5, 1993. An employee's service prior to this effective date shall be counted in determining whether the employee is eligible for leave.

LEGAL REF.: Family and Medical Leave Act of 1993

CROSS REF.: Policies GBRI - Absence from Duty
GBRID - Military Leave

Last Review Date: 6/24/2022

Review History:[1/1/1900][1/1/1901]

[GBRIA Family Medical Leave Act FMLA 08 2013.pdf](#)

Adopted Date: 1/30/2018

Approved/Revised Date:

District: Holmes County Consolidated School District
Section: G - Personnel
Policy Code: GBRMB - Vaping Policy

VAPING POLICY

Electronic cigarettes have recently surpassed conventional cigarettes as the most commonly used tobacco product among youths. The Holmes County Consolidated School District Board of Education recognizes that the use of electronic cigarettes and other vaping devices, or any tobacco products, is detrimental to the health and safety of students, staff and visitors and is therefore prohibited at all times.

This policy applies to all students, school staff, parents, and any visitors while on school grounds, in school buildings and facilities, in any school bus, on school property or at school-related activities or school-sponsored events which includes, but is not limited to, athletic events.

DEFINITIONS

Vaping – The act of inhaling and exhaling the aerosol (often called vapor) produced by an electronic cigarette or similar battery-powered device.

Vaping Device – Battery-operated devices that people use to inhale an aerosol, which typically contains nicotine, flavorings, and/or other chemicals. They can resemble traditional tobacco cigarettes, cigars, pipes, devices with fillable tanks, or everyday items like pens or USB memory sticks. They may also be known as e-cigarettes, e-vaporizers, or electronic nicotine delivery systems.

CONFISCATION

When there is evidence that a student is in possession of any tobacco products, tobacco paraphernalia, or vaping devices, administrators or other designated staff may confiscate such items.

VIOLATIONS

Anyone found in violation of this policy shall be disciplined in accordance with corresponding district policies.

Any adult in violation shall also be subject to discipline under Miss. Code § 97-32-29.

LEGAL REF: MS Code as cited

CROSS REF: Policy EBAB – Smoke Free Buildings

Policy GBRM – Smoking and Other Uses of Tobacco

Policy JCDAC – Drugs and Alcohol (Possession or Reasonable Suspicion)

Adopted Date: 1/13/2022

Approved/Revised Date: