

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Expenditure of Funds	Descriptor Code: 2.800	Issued Date: Click here to enter a date.
		Rescinds: 2.800	Issued: 03/11/14

1 *Central Office*

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

9 *Individual Schools*

10 Internal activity funds shall not be expended without written approval by the membership of the group.
11 All such expenses shall be in accordance with the *Tennessee Internal School Uniform Accounting Policy*
12 *Manual*. Restricted account expenditures require the account sponsor's approval prior to expense. No
13 checks shall be written to employees from the internal school activity fund account. Any supplemental
14 compensation owed to the Board for extracurricular activities must be processed through the Director of
15 Schools' office in the same manner as salary and other payroll payments. The Board shall invoice the
16 school for reimbursement. Substitute teachers' salaries related to restricted class and club accounts shall
17 be paid by the Board and shall be reimbursed by the school from the appropriate class or club account.²

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

22 23 Legal References

- 24 1. 2 C.F.R. § 200.403; Cash Management Improvement
25 Act, 31 C.F.R. Part 205
26 2. *Tennessee Internal School Uniform Accounting*
27 *Policy Manual*, Section 5-20

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Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Purchasing	Descriptor Code: 2.805	Issued Date: Click here to enter a date.
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1 *General*

2 The school system will purchase competitively and seek maximum educational value for every dollar
3 expended. Authorization to purchase shall be provided by the Board. The Director of Schools shall
4 serve as purchasing agent for system-wide purchasing.¹ Principals shall serve as purchasing agents for
5 individual schools.

6 Purchases made by anyone not authorized by the appropriate officials shall become the personal
7 responsibility of the persons making the purchase agreement. The Board will not, under any
8 circumstances, be responsible for payment for any materials, supplies, or services purchased by
9 unauthorized individuals or in an unprescribed manner.

10 No school shall be obligated to pay for any expenditures made by a student or a teacher or by any other
11 employee unless he/she first receives a written purchase order from the proper office of unless prior
12 written permission or arrangements are made with the principal.

13 The Board shall purchase locally whenever the conditions are comparable or when it is most practical
14 under the circumstances.

15 *Individual Schools*

16 The Director of Schools must approve the following purchases:

- 17 1. a single piece of equipment costing more than five thousand dollars (\$5,000.00);
- 18 2. one that is to be attached to or one that requires alteration of the building; or
- 19 3. one that will become a permanent fixture.

21 *Central Office*

23 **ROUTINE PURCHASES**

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25 Routine purchases shall include expenditures for supplies, salaries, and routine expenditures required for
26 the operation of the school system. These expenditures shall be anticipated and provided for in the
27 budget and will normally be authorized by the Board at the beginning of the fiscal year. The Director of
28 Schools or hi/her designee shall make all routine purchases without further Board authorization;
29 however, the Board shall be promptly informed if any substantial variation from budgeted estimates
30 occurs or becomes necessary.

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1 **SPECIAL PURCHASES**

2 Special purchases are those which are not routine and which may or may not be specifically identified
3 by line item in the budget. Examples of special purchases are all capital expenditures such as for
4 vehicles, buildings, major contracts, purchases of major equipment, items for long-term use and supplies
5 of an unusual quantity or nature. All purchases in this category \$100,000.00 or more shall require
6 specific prior Board approval on an item-by-item basis. In its approval, the Board may place constraints
7 on the Director of Schools requiring Board evaluation and/or approval at various steps in the
8 procurement process. This will be determined by the Board on an individual basis depending on the
9 nature of the procurement action.

10 **EMERGENCY PURCHASES**

11 Emergency purchases are those which are necessary to avert hazards which threaten health or safety, to
12 protect property from damage or to avoid major disruption of educational activities. If within budgetary
13 limits and deemed essential, emergency purchase may be made by the Director of Schools. However, if
14 the purchase is of such significant magnitude as to impact on the integrity of the budget, the chairman
15 shall call a special or emergency meeting of the Board to deal with the matter. In any event, the Board
16 shall be advised promptly of all emergency purchases.

17 **PURCHASING OF SURPLUS PROPERTY**

18 The Director of Schools and other employees designated by the Board shall be authorized to act for the
19 Board in acquiring federal surplus property through the Tennessee General Services Department for
20 surplus property and in entering into agreements, certifications and covenants of compliance concerning
21 the use of federal surplus property.

22 Further, the Director of Schools is authorized to purchase any needed items through suppliers approved
23 on the state bid list.

24 **COOPERATIVE PURCHASING**

25 The Board, at its option, will join in cooperative purchasing with other school systems to take advantage
26 of lower prices for bulk purchasing and to reduce to the cost involved in bidding whenever such buying
27 appears to be to the benefit of the system.

28 The Board recognizes that online purchasing may provide opportunities for savings, but extra precaution
29 should be used to ensure that accounting procedures are followed. Online purchasing shall be permitted
30 with the following requirements:

- 31 1. Prior authorization must be obtained from the Director of Schools before setting up new
32 online accounts, and schools shall maintain a list of accounts.

- 33 2. Online purchases must be for school purposes and made in accordance with established
34 policies and procedures. School employees are prohibited from making personal
35 purchases even with the intent of reimbursing the school system. School employees are
36 prohibited from using a school's tax exempt status for personal purchases of any kind.³

- 1 3. The availability of money for the fund/account in question should be determined before
- 2 Purchase Order are approved.

- 3 4. All Purchase Orders must be properly filled out and approved prior to a purchase.

- 4 5. Price quotes should be obtained where possible and/or practical and retained with other
- 5 purchase documentation.

6 **PURCHASING WITH FEDERAL GRANT FUNDS⁴**

7 Before grant funds are obligated or expended, the Director or his designee shall review the cost of a
8 proposed expenditure and determine if it is an allowable use of federal grant funds.⁴ The Director will
9 minimize the time that elapses between the transfer and disbursement of funds once an expenditure is
10 approved.

11 No person officially connected with or employed by the school system may participate in the selection,
12 award, or administration of a contract supported by a federal award if he or she has a real or apparent
13 conflict of interest. A real or apparent conflict of interest arises when the employee, officer, or agent,
14 any member of his or her immediate family, his or her partner, or an organization which employs or is
15 about to employ any of the parties indicated herein, has a financial or other interest in or a tangible person
16 benefit from a firm considered for a contract. Upon discovery of any potential conflict, the Director
17 shall disclose the potential conflict to the federal awarding agency in writing.⁵

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Legal References

- 20 1. TCA 49-2-206(3); TCA 6-36-115
- 21 2. Tennessee Internal School Uniform Accounting
- 22 Procedure Manual; Section 4-9; 4-12
- 23 3. TCA 49-2-608(1)
- 24 4. 2 C.F.R. § 200-403
- 25 5. 2 C.F.R. § 200.112

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**MONTHLY COLLIERVILLE
BOARD OF EDUCATION CALENDAR
2015-2016**

JULY 2015

- 14 6:00 P.M. Business Meeting - Town Hall Board Chambers**
28 6:00 P.M. Board Work Session - Town Hall Board Chambers

July Activities of Notes

- 03 Independence Day**
23 TSBA Legislative Conference – Park Vista Gatlinburg, TN
24-25 TSBA Summer Law Institute – Park Vista, Gatlinburg, TN
28 Administrator’s In-Service – Collierville United Methodist Church
29 New Teacher Orientation – Central Church

For Board Consideration

- **FY16 Consolidated Application Approval for IDEA/ESEA**

AUGUST 2015

- 11 6:00 P.M. Business Meeting - Town Hall Board Chambers**
28 6:00 P.M. Board Work Session - Town Hall Board Chambers

August Activities of Notes

- 03 Board Transcripts due to TSBA**
04 Student Registration
10 1st Day for Students



**MONTHLY COLLIERVILLE
BOARD OF EDUCATION CALENDAR
2015-2016**

SEPTEMBER 2015

- 08 6:00 P.M. Business Meeting - Town Hall Board Chambers**
22 6:00 P.M. Board Work Session - Town Hall Board Chambers

September Activities of Note

- 07 Labor Day – C/O & Schools Closed**
14-16 TOSS Superintendent Conference-Gatlinburg
18 Professional Development Day
- 19 Collierville Education Foundation Car and Bike Show – Central Church 2005 Winchester**
- Collierville Education Foundation Golf Tournament (Memphis National Golf Club)**
- 28 TSBA Fall District Meeting @ 4:30 Tipton Co – Brighton High School**

OCTOBER 2015

- 13 6:00 P.M. Business Meeting - Town Hall Board Chambers**
27 6:00 P.M. Board Work Session - Town Hall Board Chambers

October Activities of Note

- 09 New Board Chairman Workshop – TSBA Headquarters**
12-16 Collierville Schools' Fall Break (Students/Teachers)
Central Office Open
25-28 Lead Conference - Nashville

For Board Consideration

- *Board Calendar Schedule for 2015-2016 school year*
- *LEA 2015 Compliance Report*



**MONTHLY COLLIERVILLE
BOARD OF EDUCATION CALENDAR
2015-2016**

NOVEMBER 2015

- 10 6:00 P.M. Business Meeting – Town Hall Board Chambers**
24 6:00 P.M. Board Work Session – Town Hall Board Chambers

November Activities of Note

- 11 VETERAN'S DAY – HOLIDAY – C/O & Schools Closed**
13-14 TSBA Leadership Conference – Opryland Resort
15-16 TSBA Annual Conference – Opryland Resort
25-27 Thanksgiving Holiday (Students & Teachers)
26-27 Thanksgiving Holiday (Central Office Closed)

DECEMBER 2015

- 08 6:00 P.M. Business Meeting - Town Hall Board Chambers**
15 6:00 P.M. Board Work Session - Town Hall Board Chambers

December Activities of Note

- 18 Winter Break (Students Go ½ Day)**
21 – Jan 4 Winter Break (Students Out)
21- Jan 3 Winter Break (Teachers Out)
Dec. 24, 25, 28, 29, 30, 31 & Jan 1st Winter Break Central Office Closed)

For Board Consideration

- *Election of Board Officers for 2016*
- *Adoption of Textbook Committee*



**MONTHLY COLLIERVILLE
BOARD OF EDUCATION CALENDAR
2015-2016**

JANUARY 2016

- 12 6:00 p.m. Board Business Meeting – Town Hall Board Chambers**
26 6:00 p.m. Board Work Session – Town Hall Board Chambers

January Activities of Note

- 04 Teachers return to schools**
05 Student return to school
18 Martin Luther King Day – Holiday C/O Closed
School Board Week

For Board Consideration

- *2016-2017 Budget Calendar Presented to the Board*
- *January 31, 2016 Board The Statement of Disclosure of Interests requirement due to State of Tennessee*

FEBRUARY 2016

- 9 6:00 p.m. Business Meeting – Town Hall Board Chambers**
23 6:00 p.m. Work Session Town Hall

February Activities of Note

- 11 Professional Development Day – C/O Open & Teachers In**
12 Professional Development Day – Students Out
15 President’s Day – Student & Teachers Out
TBA TSBA Day on the Hill/Nashville



**MONTHLY COLLIERVILLE
BOARD OF EDUCATION CALENDAR
2015-2016**

For Board Consideration

- *Approval of Tenure Teacher List for 2016*
- *LEA 2015 Compliance Report*

MARCH 2016

8 6:00 p.m. Business Meeting - Board Chambers Town Hall
22 6:00 p.m. Work Session - Board Chambers Town Hall

March Activities of Note

21-25 Spring Break/Good Friday (Student and Teachers) C/O Open
25 Good Friday CO Closed

For Board Consideration

- *Approval of Special Course*
- *Approval of Textbook Committee Recommendations*

APRIL 2016

12 6:00 p.m. Business Meeting - Board Chambers Town Hall
26 6:00 p.m. Work Session - Board Chambers Town Hall

MAY 2016

10 6:00 p.m. Business Meeting - Board Chambers Town Hall
24 6:00 p.m. Board Work Session - Board Chambers Town Hall



**MONTHLY COLLIERVILLE
BOARD OF EDUCATION CALENDAR
2015-2016**

May Activities of Note

- 27 ½ Day (Students)**
- 27 Last Day (Teachers)**
- 30 Memorial Day Holiday – C/O Closed**
- TBA TSBA School Board Secretaries Conference**

For Board Consideration

- *Approval of Bid Award for Custodial Services Contract*

JUNE 2016

- 7 6:00 p.m. Business Meeting - Board Chambers Town Hall**
- 21 6:00 p.m. Board Work Session - Board Chambers Town Hall**

For Board Consideration

- Approval of 2016-17 General Fund Budget*
- Approval of 2016-17 Special Revenue Fund Budget and Discretionary Grants Budget*
- 2016 Teacher Discretionary Plan*