Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Gifts and Bequests	**2.401**	**02/05/24**
		Rescinds: **2.401**	Issued: **02/07/22**

General

The director of schools is authorized to accept gifts to the school system and may designate others to accept gifts for particular schools in behalf of the Board.[1] The Board will officially express appreciation to the donor and all major gifts will be reported to the Board and publicly announced.

In instances where the director of schools or his designee doubts the appropriateness or usefulness of an offered gift, the gift may be declined or the matter referred to the Board.

In accepting gifts and donations, the following guidelines shall be followed:

1. Unless otherwise expressly specified in writing, all property contributed, given, or otherwise placed on school premises shall for all intents and purposes be a gift and shall become school system property subject to the same controls and regulations that govern the use of other school-owned property.

2. Contributions of equipment or services that may involve major costs for installation, maintenance, or initial or continuing financial commitments from school funds shall be presented by the director of schools' office for Board consideration and approval.

3. Because of difference in economic resources available to various schools, and for other reasons, the purchase of equipment on a matching fund basis (part of cost provided by an individual or organization and part by the Board shall not be encouraged.

4. Individuals or organizations wanting to contribute supplies or equipment will consult with school officials about the feasibility of accepting such contributions prior to the solicitation of funds or the making of budgetary appropriations.

5. A list of supplies and equipment which have been contributed shall be reported to the Board by the director of schools' office annually.

Legal References

1. TCA 49-6-2006(a)

Cross References

Staff Conflict of Interest 5.601
Staff Gifts and Solicitations 5.605
Student Gifts 6.710

Hickman County School System

Gifts and Bequests	2.401AP

Hickman County Schools

Record of Gifts and Bequests

Item	Name of Donor	Estimated Value

Hickman County Board of Education

	Descriptor Term: **Investment Earnings**	Descriptor Code: **2.402**	Issued Date: **02/05/24**
		Rescinds: **2.402**	Issued: **02/07/22**

Individual Schools

The building principal, with consent of the director of schools, is authorized to invest excess funds of the school in savings accounts.[1] Interest earned on general fund accounts shall be credited to general fund revenue. Interest earned on restricted fund accounts shall be credited to revenue in each restricted account.

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

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

Legal References

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

Cross References

Deposit of Funds 2.500
Food Service Management 3.500

Hickman County Board of Education

	Descriptor Term: **Surplus Property Sales**	Descriptor Code: **2.403**	Issued Date: **07/07/25**
		Rescinds: **2.403**	Issued: **08/05/24**

The Director of Schools shall prepare a list of unusable items for Board approval.[1] The list shall contain the following information: name of item, date of purchase, and reason for disposal (vehicles will list VIN and mileage).

All unusable items shall be sold to the highest bidder after advertising in a newspaper of general circulation at least seven (7) days prior to the sale.[2] Notice shall also be published on a news and information website in accordance with state law.[3] The sales will occur via online auction in accordance with state law. [2]

Surplus property which has no value or has a value of less than five hundred dollars ($500) may be disposed of without the necessity of bids. In order for such disposal without bids, the Director of Schools and the Board Chair shall agree in written form that the property is of no value or is of less value than five hundred dollars ($500).[4]

If reasonable attempts to dispose of surplus properties fail to produce monetary return to the district, the Board shall approve other methods of disposal.[5]

Surplus equipment will be auctioned off (i.e. Gov.planet) by the district whenever it becomes available. The Board shall approve all surplus equipment prior to disposal. Buses will be stored in a secured location until they are sold.

DISPOSITION OF EQUIPMENT PURCHASED WITH FEDERAL DOLLARS[6]

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

1. Items of equipment with a current per-unit fair market value of less than $10,000 may be retained, sold, or otherwise disposed of with no further obligation to the awarding agency; or

2. Items of equipment with a current per unit fair market value in excess of $10,000 may be retained or sold, and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

Legal References

1. TCA 49-6-2006(b)(3); TCA 49-6-2208
2. TCA 49-6-2007(b)
3. Public Acts of 2024, Chapter No. 793; Public Acts of 2025, Chapter No. 105
4. TCA 49-6-2007(d)
5. TCA 12-2-403(a)
6. 2 CFR § 200.313(e)

Cross References

Duties of Officers 1.201
Inventories 2.702
Textbooks and Instructional Materials 4.400

Hickman County School System

News and Information Website for Legal Notices	2.403.2AP

When a legal notice is required to be published in a newspaper of general circulation, whether by state law or board policy, the notice shall also be published on a news and information website.

To be classified as a news and information website, the following criteria shall apply to the website:

1. Has a URL;
2. Has been published continuously for the previous twelve-month period;
3. Has been published using recognized standards of professional journalism;
4. Must have content revised on a regular basis not less than three (3) times per week;
5. Has a fixed title or name and date lines and complies with and abides by all copyright laws;
6. Does not serve primarily as a platform to promote the interests or opinions of a special interest group, individual, or cause;
7. Is principally devoted to the dissemination of local or general news with at least fifty percent (50%) of all editorial content reported being original, excluding advertisements;
8. Exists and is registered pursuant to state law with the Secretary of State;
9. Must have an office of publication based in the county in which the notice is required to be published;
10. Is available and open to the public where business is transacted during usual business hours;
11. Maintain a telephone number and email listing; and
12. Includes in each updated publication the contact information of the news and information website.

To ensure compliance, the District shall publish any legal notice on the https://hickmancountytimes.com/ website.

Hickman County Board of Education

	Descriptor Term: **School Support Organizations**	Descriptor Code: **2.404**	Issued Date: **02/05/24**
		Rescinds: **2.404**	Issued: **02/07/22**

INTRODUCTION

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

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

REPORTING AND RECORDS

The director or the director's designee shall annually post a list of organizations that are recognized as school support organizations on the school district's web site.

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

PROCEDURES

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

1. Any agreement between the Board and a school support organization shall be in writing and signed by the director or the director's designee and an authorized agent of the school support organization seeking authorization. This agreement shall contain, at a minimum, the following provisions:

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

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

2. Prior to entering into any agreement, a school support organization shall submit the following to the director or the director's designee:[2]

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

    b. A written statement of the goals and objectives of the group or organization;

c. The principal contact telephone and address, as well as the telephone number, address, and position of each officer of the group or organization; and,

d. A copy of the school support organization's written policy specifying reasonable procedures for accounting, controlling, and safeguarding any money, materials, property, securities, services, or other things of value collected or disbursed by it.

3. The director shall designate a date prior to the beginning of the regular school year for the school support organization to submit a form to the director or the director's designee which verifies the information previously provided by the school support organization is correct or, if the information is no longer correct, that date shall be the deadline for any corrections.[3]

4. The school support organization shall abide by all applicable Federal, State and local laws, ordinances and regulations in its activities.

5. The school support organization shall maintain a copy of its charter, bylaws, minutes, and documentation of its recognition as a nonprofit organization.

6. The school support organization shall maintain financial records for a period of at least four (4) years.

7. The school support organization shall operate within the applicable standards and guidelines set by a related state association, if applicable, and shall not promote, encourage or acquiesce in any violation of student or team eligibility requirements, conduct codes or sportsmanship standards.

8. The school support organization's officers shall ensure that school support organization funds are safeguarded and are spent only for purposes related to the stated goals and objectives of the organization.

9. The school support organization shall obtain the approval of the director or the director's designee before undertaking any fundraising activity. The director of the director's designee shall consider, at a minimum, the following when approving or denying a request by a school support organization to engage in a fundraising activity:[4]

a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of the school district or an individual school within that district; and,

b. Whether the fundraising activity is consistent with the goals and mission of the school or school district.

10. The school support organization shall provide access to all books, records, and bank account information for the school support organization to officials of the local school board, local school principal, or auditors of the office of the comptroller of the treasury upon request.

11. A school representative cannot act as a treasurer or bookkeeper for a school support organization, or be a signatory on the checks for a school support organization. A majority of

the voting members of any school support organization board should not be composed of school representatives.[5]

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

OPERATION OF A SCHOOL BOOKSTORE

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

1. One hundred percent (100%) of the profits of the operation of the bookstore are used for support of the school; and

2. The school support organization provides the school with the relevant collection documentation that would have been required pursuant to the provisions of the manual produced under § 49-2-110 for student activity funds.[6]

The director may provide such other procedures and forms as he or she deems necessary.

CONCESSIONS AND PARKING

The principal of a school may agree to allow an authorized school support organization to operate and collect money for a concession stand or parking at a related school academic, arts, athletic, or social event on school property without the prior approval of the director or director's designee. Any money payable to the school pursuant to the agreement with the principal will be considered school support group funds and not student activity funds if the school support organization provides the school with the relevant collection documentation required by the student activity funds manual produced by the State.

Legal References

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

Hickman County School System

School Support Organization	2.404AP

School Support Organizations Administrative Procedures

1. Any agreement between the Board and a school support organization shall be in writing and signed by the director or the director's designee and an authorized agent of the school support organization seeking authorization. This agreement shall contain, at a minimum, the following provisions: a. An agreement to abide by any policies and procedures regarding school support organizations; and, b. An agreement to indemnify the Board, the director and all other agents of the local education agency for the actions of the school support organization.

2. Prior to entering into any agreement, a school support organization shall submit the following to the director or the director's designee:

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

b. A written statement of the goals and objectives of the group or organization;

c. The principal contact telephone and address, as well as the telephone number, address, and position of each officer of the group or organization; and,

d. A copy of the school support organization's written policy specifying reasonable procedures for accounting, controlling, and safeguarding any money, materials, property, securities, services, or other things of value collected or disbursed by it.

3. School Support Organizations will submit a list of current officers and bank statements annually by July 1 and attend financial training provided by the school system in order to remain active and to be considered for the approval of fundraisers.

4. The school support organization shall abide by all applicable Federal, State and local laws, ordinances and regulations in its activities.

5. The school support organization shall maintain a copy of its charter, bylaws, minutes, and documentation of its recognition as a nonprofit organization. 6. The school support organization shall maintain financial records for a period of at least four (4) years.

7. The school support organization shall operate within the applicable standards and guidelines set by a related state association, if applicable, and shall not promote, encourage or acquiesce in any violation of student or team eligibility requirements, conduct codes or sportsmanship standards.

8. The school support organization's officers shall ensure that school support organization funds are safeguarded and are spent only for purposes related to the stated goals and objectives of the organization.

9. The school support organization shall obtain the approval of the director or the director's designee before undertaking any fundraising activity. The director of the director's designee shall consider, at a minimum, the following when approving or denying a request by a school support

organization to engage in a fundraising activity:

Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of the school district or an individual school within that district; and,

a. Whether the fundraising activity is consistent with the goals and mission of the school or school district.

10. The school support organization shall provide access to all books, records, and bank account information for the school support organization to officials of the local school board, local school principal, or auditors of the office of the comptroller of the treasury upon request.

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

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Deposit of Funds	**2.500**	**03/11/24**
		Rescinds: **2.500**	Issued: **02/07/22**

Central Office

All income payable to the Board will be deposited with the county trustee, who will credit it to the appropriate account.[1]

Individual Schools

All money collected at the building level must be cleared through the principal's office.

The principal shall deposit funds daily if possible, but no later than three (3) days after being received.[2] Deposit slips will be filed along with other permanent records. Each deposit slip must show the various receipt numbers. The total amount of deposit shall be shown on the last receipt deposited.

Monies collected at the building level must be deposited to no more than three bank accounts:[3]

1. General School Fund/Restricted Accounts;
2. School Food Service; and
3. Savings.

Legal References

1. TCA 8-11-104
2. *Internal School Funds Manual*, Sections 4-20, 6-1, 6-2
3. *Internal School Funds Manual*, Section 4-2, 4-3, 6-1, 6-2

Cross References

Investment Earnings 2.402
Student Activity Funds Management 2.900
Food Service Management 3.500

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Bonded Employees	**2.600**	**03/11/24**
		Rescinds: **2.600**	Issued: **02/07/22**

General

The director of schools and all other employees who handle school monies shall be bonded in order to indemnify the school system against the loss of any funds.[1]

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

Legal References

1. TCA 8-19-101 through 103; TCA 49-2-110(a)(1)
2. *Internal School Funds Manual*, Section 4-19

Hickman County Board of Education

	Descriptor Term: **Fundraising Activities**	Descriptor Code: **2.601**	Issued Date: **12/04/23**
		Rescinds: **2.601**	Issued: **02/07/22**

Individual Schools

The schools shall avoid exploiting students, whether by advertising or otherwise promoting products or services, soliciting funds or information, or securing participation in non-school related activities and functions. At the same time, schools shall inform and assist students in learning about programs, activities or information which may be of help or service to them. To attempt a fair balance, the following general guidelines will apply:[1]

1. Fundraising activities shall be authorized by the Board and shall be for the purpose of supplementing funds for established school programs and not for supplanting funds which are the responsibility of the public.

2. Fundraising companies and other salespersons shall obtain permission in writing from the director of schools' office to visit the schools.

3. Any commission payable by companies will be paid in the form of reduced prices to the students, or paid into the activity fund of the school for use by the school. No school employee shall personally benefit from any fundraising activity.

4. The principal must obtain written approval from the director of schools or designee for all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort. All other fundraising activities must have written approval from the principal and comply with all administrative procedures issued by the director of schools. The authorization request shall contain the following information:[2]

    a. A list of the proposed fundraising activities;
    b. Purpose of the fundraising activity;
    c. Proposed uses of funds raised;
    d. Expected student involvement in fundraising activity (school-wide or individual class or club); and
    e. Margin of profit and how it is to be paid to the school.

5. The director of schools shall determine whether or not the activity will benefit the school, contribute to the welfare of the student body and supplement, not replace, funds necessary to fulfill the board's required contributions.

6. The director of schools will inform the Board of any approved fundraising activity. Authorization requests and the director's letter of approval shall be provided to the Board before the fundraising activity is implemented.

7. Students will not be excused from a regular class to participate in a fundraising activity. No grade in a subject or course will be affected by a student's participation in a fundraising activity.

8. No quotas will be imposed on students involved and their efforts will be voluntary. Students who do not participate in fundraising activities will not be punished or discriminated against in any way.

9. Principals shall submit an annual report on fundraising activity to the director of schools and to the Board which will indicate the gross amount of funds raised and the net profit realized.

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

LOTTERIES

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

ONLINE FUNDRAISING

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

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

FUNDRAISING FOR NONEDUCATIONAL PURPOSES[4]

On approval of the principal, an employee may be authorized to raise and use funds for the following noneducational purposes:

1. Bereavement support;

2. Award recognition;

3. Employee morale;

4. Banquets; or

5. Other situations at the principal's discretion.

These funds shall be derived from vending machine revenue, donations, or charitable organizations.

The Director of Schools shall develop administrative procedures regarding the receipt, disbursement, accounting, and auditing of these noneducational funds. The Director of Schools shall ensure that the procedures are consistent with board policy and state law and disseminate them to all employees.

RECORDKEEPING[1]

The Director of Schools/designee shall ensure that the appropriate records are maintained for each fundraising activity and shall be responsible for collecting and maintaining the appropriate documents that show the approving, tracking, and monitoring of each fundraising activity from beginning to end.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-30, 4-31
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-32
3. Tenn. Att'y Gen. Op. No. 03-049 (Apr. 22, 2003)
4. TCA 49-2-134

Cross References

Revenues 2.400
School Support Organization 2.404
Audits 2.703
Vendor Relations 2.809
Student Activity Funds Management 2.900
Staff Gifts and Solicitations 5.605
Gifts 6.710

Hickman County School System

Fundraising Activities	2.601AP

Fundraising Activities

Fundraisers serve the purpose of supplementing programs and not supplanting what is required of the Board of Education. Fundraising activities must be requested and approved by the Principal and the Director of Schools. Fundraiser requests must be approved and submitted in the packet for the Board of Education prior to the monthly board meeting. Fundraisers must be approved and submitted to the board of education prior to commencing in the fundraising activity.

In May of each year, principals shall submit an account of fundraising for the school for the year to the Director of Schools.

Hickman County Board of Education

	Descriptor Term: **Accounting System**	Descriptor Code: **2.700**	Issued Date: **04/08/24**
		Rescinds: **2.700**	Issued: **02/07/22**

Central Office

The director of schools shall maintain a system of accounting, arranged according to the regulations prescribed by the Commissioner of Education, which provide a detailed and accurate account of all receipts and disbursements of the schools.[1]

Individual Schools

The Board authorizes each respective school under its jurisdiction to receive activity and other internal funds, such as athletic ticket money, school lunch funds and school class funds. The Board shall hold each principal responsible for the management of all internal accounts under his/ her jurisdiction in accordance with the Tennessee Internal School Uniform Accounting Policy Manual.[2]

Legal References

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

Cross References

Petty Cash Accounts 2.801
Student Activity Funds Management 2.900

Hickman County Board of Education

	Descriptor Term: **Financial Reports and Records**	Descriptor Code: **2.701**	Issued Date: **04/08/24**
		Rescinds: **2.701**	Issued: **02/07/22**

FINANCIAL REPORTS

Central Office

The Executive Committee shall submit to the Board at each regular Board meeting a report of all business transacted since the last regular meeting.[1]

A report indicating all receipts and expenditures will be given quarterly to the County Commission.[2] Each report will show the amount of the annual appropriation, the amount expended by account to date, the amount encumbered and the free balance in each account.

The director of schools shall submit monthly financial reports to the Board and to state and federal agencies as required.

Individual Schools

Each principal shall submit to the director of schools at the end of each calendar month on a prescribed form the receipts, expenditures and cash balance of all accounts under his jurisdiction.[3] These reports shall be made available to the Board at its request.

FINANCIAL RECORDS

General

The director of schools shall maintain all financial records as required by regulation and applicable state and federal law. The Board, from time to time, may determine to extend the retention time for certain records.[4]

Legal References

1. TCA 49-2-206(b)(5)
2. TCA 49-2-301(b)(1)(Q)
3. *Internal School Funds Manual,* Section 3-5
4. *Internal School Funds Manual,* Section 4-24

Cross References

School District Records 1.407
Food Service Management 3.500

Hickman County Board of Education

	Descriptor Term: **Inventories**	Descriptor Code: **2.702**	Issued Date: **04/08/24**
		Rescinds: **2.702**	Issued: **02/07/22**

General

The director of schools shall establish an accurate inventory procedure for all school real and personal (e.g., material and equipment) property, and this system shall be implemented at each school facility. Equipment is defined as all items with a unit cost of $5,000.00 or more and a minimum useful life expectancy of three years (including freight and installation charges)*. Minor sensitive equipment is defined as having a value of $100.00 to $5,000.00 (technology equipment and related support equipment). Administrative personnel shall ensure that a physical count of all such property is taken at the end of each fiscal year, and this inventory shall be properly entered on the appropriate records for accounting purposes.[1]

Each school shall maintain a complete inventory with a duplicate maintained in the central office.

EQUIPMENT PROCURED WITH FEDERAL DOLLARS[2]

The director shall establish procedures for administrators to follow which meet all federal accountability guidelines, including guidelines for the purchasing, inventorying, security and disposition of all equipment purchased with federal funds.

Legal References

1. *Internal School Funds Manual*, Section 4-21 - Section 4-23
2. 2 CFR § 200.313

Cross References

Surplus Property Sales 2.403
Security 3.205
Equipment & Supplies Management 3.300

* As defined by Tennessee Department of General Services

Hickman County School System

Inventories	2.702AP

Inventory Procedures

Equipment Procedures

Equipment is defined as all items with a unit cost of $5,000.00 or more and a minimum useful life expectancy of three years. Freight charges and installation cost should be included as a cost of equipment. Sensitive minor equipment is defined as items purchased with a cost of between $100.00 and $4,999.99. This include sensitive items such as computers, external computer peripherals, etc.

Hickman County Board of Education

	Descriptor Term: **Audits**	Descriptor Code: **2.703**	Issued Date: **04/08/24**
		Rescinds: **2.703**	Issued: **02/07/22**

General

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

The director of schools shall furnish or make copies of the audit available to the proper authorities as prescribed by law.[2]

When an administrative change occurs during the fiscal year and the position is responsible for the expenditure of funds, a special audit of accounts involved shall be conducted. The special audit shall be as extensive as the Board may determine.

AUDIT FINDINGS[3]

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

1. Name(s) of the individual responsible for implementing the plan;
2. The correct action taken or planned; and
3. Anticipated completion date.

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

Legal References

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

Cross References

Fundraising Activities 2.601
Student Activity Funds Management 2.900