

**Board Policy DCL: Fund Balance**

**Status:** ADOPTED

**Original Adopted Date:** 07/14/2011 | **Last Revised Date:** 07/25/2019 | **Last Reviewed Date:** 07/25/2019

### **Fund Balance**

The Gilmer County Board of Education ("Board") recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the Gilmer County Charter School System ("System") and is fiscally advantageous for both the System and its taxpayers. This policy provides guidance concerning the desired level of fund balance maintained by the System to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The System also seeks to maintain the highest possible credit ratings which are dependent, in part, on the System's maintenance of an adequate fund balance.

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

1. **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
2. **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
3. **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Board's commitment in connection with future construction projects).
4. **Assigned fund balance** – amounts intended to be used by the government for specific purposes. Intent can be expressed by the Board or by a designee to whom the Board delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

The responsibility for designating funds to specific classifications shall be as follows:

**Committed Fund Balance** – The Board is the System's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.

**Assigned Fund Balance** – The Board has authorized the Superintendent and the Director of Finance as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the System will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

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**Board Policy GARH: Employee Leaves and Absences**

**Status:** ADOPTED

**Original Adopted Date:** 07/20/2017 | **Last Revised Date:** 03/29/2020 | **Last Reviewed Date:** 03/29/2020

**Employee Leaves and Absences**

This policy shall apply to all employees of the Gilmer County Board of Education.

PERSONAL AND PROFESSIONAL LEAVE

Three days of any accumulated sick leave may be utilized during each school year for personal or professional reasons provided prior approval of the absence is given by the principal and Superintendent or authorized representative and provided the presence of the employee requesting absence is not essential for effective school operations. A leave form must be filed and approved by the principal and Superintendent five (5) working days prior to leave. Personal and professional leave will not be granted during pre-planning, post-planning, **professional learning**/in-service days or on the day before or day after holidays. In addition, personal leave will not be granted during the first three days of the student school year, the last three days of the student school year or the last three school days before Winter or Christmas break, unless the principal or Superintendent, in his/her discretion, determines that such leave should be granted due to an emergency beyond the employee's control **or any other extenuating circumstances**.

Employees are not required to disclose the purpose for which such absence is sought but may be required to state whether the absence is for "personal" or "professional" reasons.

ACCRUAL OF SICK LEAVE AND ABSENCE FOR MEDICAL AND RELATED REASONS

Employees will be entitled to annual sick leave with pay to be accrued at the rate of 1 1/4 days for each completed month of service. All unused sick leave shall be accumulated from one fiscal year to the next up to a maximum of sixty (60) days. If an employee needs to utilize unearned sick leave, advance leave may be granted. The advance leave shall not exceed the number of days the employee would accumulate through the end of the fiscal year. If an employee fails for any reason to complete a fiscal year, sick leave used but not yet earned will be deducted from the employee's final paycheck.

At the end of each school year, employees covered under Public School Employees Retirement will be paid \$15.00 for each day of sick leave over 60 days accumulated during that year. Personnel who retire through the Public School Employees Retirement System will be paid \$15.00 per day for each day of accumulated sick leave, up to a maximum of \$1,125.00.

The leave provided for under this policy is available only for personal illness, injury or exposure to contagious diseases, or for absences necessitated by illness or death in the employee's immediate family.

For any absence in which sick leave is used, the Superintendent shall have the right to require a physician's certificate stating that the employee is ill and unable to perform his or her duties. In the event that sick leave is used to care for a member of the immediate family, the Superintendent shall have the right to require a physician's certificate stating that the employee is needed to care for the sick family member.

For the purposes of absences for medical and related reasons, members of the immediate family are defined as spouse, children, father, mother, brother, sister, grandparents or in-law equivalents of the above or other relatives living in the household.

CONSTRUCTION WITH THE FAMILY AND MEDICAL LEAVE ACT (GBRIG)

To the extent that any provision in this policy conflicts with or is superseded by the Family and Medical Leave Act ("FMLA"), the regulations promulgated thereunder, or any other state or federal law, the provision of the FMLA, its regulations or other law, as the case may be, shall control.

OBSERVANCE OF RELIGIOUS HOLIDAYS

Employees may use personal leave for the observance of recognized religious holidays. If an employee desires to take leave for the observance of recognized religious holidays in excess of the days allowed for personal leave, the employee may take unpaid leave for such purposes provided that such leave is not excessive and does not interfere with fulfilling the obligations of his or her job.

#### JURY AND WITNESS LEAVE

Each person employed by the Gilmer County School System shall be allowed leave with pay for the purposes of serving as a juror in any court or when subpoenaed to testify in a case arising out of the individual's duties as a school system employee. Jury and/or witness leave shall not be deducted from an individual's accumulated personal, professional or sick leave. No employee utilizing jury and witness leave shall be required to pay the cost of employing a substitute to serve during his or her absence for such leave. Employees who serve on juries or who are subpoenaed for reasons arising out of their employment with the school system may retain any compensation for their service as a juror or a witness and receive full salary.

#### MILITARY LEAVE

All employees of the Gilmer County Board of Education are entitled to paid leave not to exceed eighteen (18) days in any one federal fiscal year for the purpose of complying with ordered military duty with the armed forces of the United States or state of Georgia, including duty as a voluntary member of the National Guard or any reserve component of the United States or state of Georgia. In the event the Governor declares an emergency that results in an employee being ordered to military duty as a member of the National Guard, the employee is entitled to leave not exceeding thirty days in any one federal fiscal year. Employees who have military commitments shall inform the Superintendent or designee annually and shall cooperate to the extent possible in scheduling such leave so as to minimize the disruption in the employees' duties and the mission of the Board of Education.

#### BEREAVEMENT LEAVE

Up to five (5) days sick leave may be used for absence due to death of an employee's spouse, child, father, mother, brother, sister, grandparents, in-law equivalents of any of these listed relatives, or a relative living in the same residence of the employee.

#### EMPLOYEE VACATION

All personnel on a twelve month work schedule shall have two weeks vacation during the calendar year as approved by the immediate supervisor.

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**Board Policy DIA: Accounting System**

**Status:** ADOPTED

**Original Adopted Date:** 04/11/1988 | **Last Revised Date:** 07/25/2019 | **Last Reviewed Date:** 07/25/2019

**Accounting System**

The accounting systems and procedures for the Gilmer County Charter School System ("System") shall be set up so as to conform to state law and existing guides from the State Department of Education. The System Superintendent and business staff will be expected to confer with appropriate specialists of the State Department of Education, state auditors and any other knowledgeable persons or groups in achieving that objective.

No school funds will be kept in personal accounts.

The Principal of each school in the System shall make monthly reports to the System Finance Department containing an account of all receipts, disbursements and bank reconciliations. The principal shall keep his/her books, records, and accounts in good auditable order at all times and shall make them available to the Gilmer County Board of Education ("Board") upon request.

The Board authorizes the Superintendent or designee to develop administrative regulations to implement this policy.

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**Board Policy IFCB: Field Trips and Excursions**

**Status:** ADOPTED

**Original Adopted Date:** 03/12/2015 | **Last Revised Date:** 07/25/2019 | **Last Reviewed Date:** 07/25/2019

**Field Trips and Excursions**

The Gilmer County Board of Education ("Board") supports and encourages field trips and expects the Superintendent, principals, and certified employees to make every effort to ensure that both curricular and extracurricular field trips are effectively planned, well organized, capably implemented, properly supervised and affordable.

Field trips can be either a curricular or an extracurricular activity. Students may be allowed to take field trips under the following provisions:

1. Shall be under the guidance of a certified employee, and
2. Written permission is given by the parent/guardian, and
3. All field trips must be approved by the school Principal.

Field trips that are overnight and/or out-of state must be approved by the School Board, except as provided below.

The Board hereby approves those field trips/excursions that result from a school team, squad, club, organization or individual qualifying for a state, regional, or national competition where recommended by the Superintendent. If circumstances require an overnight and/or out-of-state stay, relative to the above mentioned excursions in this paragraph, the Superintendent or designee must approve the field trip request prior to the trip.

Gilmer County Schools buses may be used, when necessary, and when the appropriate request form is submitted to and approved by the Superintendent or designee. The use of school system buses for field trips shall not interfere with regular daily bus routes and/or driver assignments. School lunches will be made available for student field trip participants. Students may also bring a lunch.

The Superintendent will establish administrative guidelines for administration of field trips.

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