

FISCAL SERVICES

Signatory Authority for Purchase Orders, Contracts, and Agreements

Personnel authorized by the Chief Finance and Human Resources Officer are permitted to sign purchase orders obligating the District for expenditures up to \$1,500. The Director of Procurement Services is authorized to obligate the District for purchases, including contracts and agreements, up to \$50,000. The Chief Finance and Human Resources Officer is authorized to obligate the District for purchases, including contracts and agreements, for \$50,000 or more.

No other personnel except the Superintendent and the Deputy Superintendent are authorized to sign contracts or enter into agreements, regardless of the amount, including contracts and agreements which are offered for "free"; however, principals and District-level location managers are authorized to enter into rental contracts for the use of facilities consistent with District procedures (see "Community Use of School Facilities").

Exceptions to the above are permitted only with the written authorization of the Chief Finance and Human Resources Officer, the Deputy Superintendent, or the Superintendent. All purchases, contracts, and agreements must be consistent with law and the District's procedures and policies, including the Procurement Code.

Revised: 7-1-02; 7-1-06; 7-1-07.

Carryover Funds

The administrative staff shall operate the school system within the budget established for the particular department or school. In the event that some unusual or extenuating circumstance occurs during the year such that the principal has a deficit in the school's General Fund non-personnel accounts at the end of a fiscal year, that amount will be charged against the budget of that school for the ensuing year.

If a school has a surplus in its General Fund non-personnel accounts at the end of a fiscal year, the school shall be permitted to carry over an amount not to exceed the lesser of \$10,000 or 10 percent of the school's non-personnel allocation for the year in which the surplus occurred. Exceptions must be approved by the Superintendent or his/her designee provided the total District-wide allowable amount is not exceeded.

Line Item Transfer Authority

In keeping with the need for periodic reconciliation of the District's budget, the Superintendent, upon the recommendation of the Chief Financial and Human Resources Officer, is authorized to transfer budget line items from the contingency account to the appropriate line item account.

Budget center managers are authorized to transfer budget line items upon approval of the Chief Financial and Human Resources Officer or his/her designee. This pertains only to non-salary general fund budgeted items. Only the Superintendent is authorized to approve transfers of salary line items in the general fund.

Proceeds of bonds authorized and issued but not entirely used for the purposes issued may be transferred only to the capital outlay or debt service account of the District.

Legal references.

State.

Local Laws -- Acts and Joint Resolutions of the S.C. General Assembly:

1. 1952, p. 1905;
2. 1953, p. 327;

3. 1957, p. 13;
4. 1960, p. 1985;
5. 1964, p. 2207;
6. 1968, p. 3164;
7. 1983, p. 1279.

Revised: 7-1-04.

Debt Limitation

The constitutional limitation on bonded indebtedness for the district is eight percent of the assessed valuation of District, less the amount outstanding on any bond issues after December 1, 1982. Amounts outstanding on issues made prior to December 1, 1982, shall not be included in the calculation.

Legal reference.

State.

Constitution of the State of South Carolina: Article X, Section 15 – Bonded indebtedness limitation.

Revenues

Income from fees, payments, rentals, and tuition

Postdated checks are not to be accepted from anyone in payment of obligations owed the District or a school. In effect, such acceptance amounts to a loan or advance of school funds, which is an unauthorized use of school money.

This prohibition includes the acceptance of postdated checks from employees in payment of any obligation and the acceptance of checks from employees if cash is given to the employees.

This policy must be strictly followed. Administrators will be held directly accountable for any violation.

Income from summer school fees

Students shall pay fees to cover only the cost of the operation of the summer school. Principals shall keep adequate financial records of summer school receipts and expenditures and always strive to reduce the cost to the student.

Income from sales of supplies

For the convenience of students and parents, offices of the various schools shall be permitted to sell paper, pencils, crayons, and other school supplies needed by individual students. Such supplies may be sold at regular retail prices.

Additionally, a school may arrange for a commercial photographer to take individual pictures of students, with the school receiving a percentage. No student shall be required or pressured to purchase the pictures.

All profits made through such sales shall be used by the school for purchasing supplies and equipment, and/or to promote student activities.

Any expenditure other than the above must be justified in writing by the school and approved in writing by the Chief Finance and Human Resources Officer prior to the expenditure.

Refund of Tuition and Fees

Secondary summer school

Since the secondary summer school program must be self-supporting, the following tuition refund policy/guidelines shall be followed:

1. If a student voluntarily drops out of the program during the first week of summer school, 5/6 of the tuition will be refunded.
2. If a student voluntarily drops out of the program after the first week, there will be no refund. If a student is dropped by the director because of misconduct or some other violation of rules, a refund will be prorated according to the days in attendance.
3. No refund will be given to students who drop out because of failure to meet attendance requirements.

The District shall maintain a record of refunds, which are to be reported with other financial records.

Depository of Funds

The Superintendent and the Chief Finance and Human Resources Officer shall name all depositories for school funds, including individual school accounts and activity funds, as well as for any special funds acquired by the District which are not required by law to be deposited in the Horry County treasury.

School depository accounts

Should a principal desire to change the school accounts from one bank to another, he/she shall submit a written request to the Superintendent describing in detail the reasons for the request. The Superintendent and Chief Finance and Human Resources Officer will determine whether or not the request is justifiable. The principal will be notified in writing of the decision.

Bonded Employees

The District shall purchase a blanket bond covering the Chief Finance and Human Resources Officer in the amount of \$1,000,000.

All other employees shall be bonded in the amount of \$50,000.

Financial Statements and Reports

The Chief Finance and Human Resources Officer shall prepare and present to the Board a quarterly financial statement providing an up-to-date report on expenditures and receipts and the financial condition of the District.

Inventories of Fixed Assets

The District shall maintain a program of fixed assets. The Division of Finance and Human Resources will provide to all schools and District-level divisions an updated general fixed assets listing each year. The listing shall be reviewed by the principal or Chief Officer or his/her designee and any noted variances shall be reported in writing to the Division of Finance and Human Resources.

Each teacher and District department head is to maintain an accurate inventory of the fixed assets in his/her workplace. They are to furnish a copy of their inventory to their principal/District department head along with a report of relocated and/or missing fixed assets.

External Audits

The District shall engage the services of a professional auditing firm for the primary purposes of examining documents, records, reports, systems of internal control and accounting, and financial transactions of the District for the fiscal year, which begins July 1 and ends June 30. The auditing firm should be certified public accountants and should have appropriate experience in the audit of governmental units, specifically school districts.

The financial transactions of the District are centralized at the central office. This includes the transactions of the club accounts and various other activity accounts, as well as the cafeteria operations. These transactions are recorded in one of eight funds maintained by the district: (1) General Fund, (2) School Building Fund, (3) Pupil Activity Fund, (4) Debt Service Fund, (5) Food Service Fund, (6) Special Revenue Fund, (7) Federal Program Reserve Fund, and (8) Education Improvement Act Fund.

1. Scope of the Audit. It should be clearly indicated which financial operations are to be included in the audit and any limitations imposed on procedures to be carried out by the auditor.
2. Audit Schedule. It should be stated when the audit is to begin, when it is to be finished, and when the audit report is to be delivered.
3. Compensation. The proposal should specify the basis of compensation for professional audit services. There should also be appropriate provision for additional compensation in the event services of a special nature materialize from unforeseen situations during the audit. The terms and time of payment should also be stated.
4. Management Letter. As a part of the audit, the firm shall render a management letter disclosing any deficiencies in the financial operations of the District and the necessary corrective measures.

The proposals will be reviewed by the Chief Finance and Human Resources Officer and the Superintendent, and a selection will be made based on the professional competence and appropriate experience of the various auditing firms. The S.C. Office of General Services must approve the firm selected to perform the tri-annual procurement compliance audit.

Expenditures of Funds

The Horry County treasurer, unless otherwise agreed to by the Board and the Horry County Council shall make all disbursements of District funds. The treasurer may pay out of District funds only on special vouchers carrying the signatures of two bonded persons designated by the Board to sign vouchers. It is the duty of the treasurer and the Board to make arrangements whereby vouchers issued to individuals and corporations may clear at par through regular banking channels.

Authorized Signatures for Vouchers and Checks

The Superintendent and the Chief Finance and Human Resources Officer are designated as the two persons to cosign all vouchers drawn on District funds.

All checks drawn on a school's activity funds shall be signed by the principal of the school and countersigned by a staff member recommended by the principal and approved by the Chief Finance and Human Resources Officer.

Payroll Procedures

Salaries, supplements, payments for extra duties, payments for special assignments, and reimbursements shall be paid through and by Fiscal Services. No payments are to be made directly to employees by the local school administration, booster club, or other community organizations. Employees may not accept additional pay or benefits from any individual, group, or organization other than Horry County Schools for activities associated with their job responsibilities. See, also: "Method of payment of salaries"

The District prefers for employees to enroll in the direct deposit program. Exception for new employees must be approved by the Chief Finance and Human Resources Officer or his/her designee. If an employee does not complete the paperwork necessary for the District to enroll the employee in the direct deposit program, the employee's paycheck, at the District's option, will be distributed to the employee on payday or mailed on the workday before payday to the employee's last known home address as recorded in the District computer database in the Division of Finance and Human Resources. Employees should allow at least five days for delivery before contacting Payroll. After Payroll is notified of undelivered checks, there will be a 24-hour wait between the issue of a stop payment and the replacement of the check. Payroll checks cannot be picked up.

An employee is responsible for notifying the District of changes in his/her name and/or address by obtaining an address and name change form through the Horry County Schools' website at location www3.hcs.k12.sc.us/Departments/Personnel/FormsDocuments.html on the Internet or from school/division bookkeepers. The completed form must be returned to Employee Benefit Services.

Revised: 7-1-04.

Payday Schedules

Employees shall be paid according to reasonable payday schedules developed by the Chief Finance and Human Resources Officer and approved by the Superintendent.

Salary Deductions

The following voluntary deductions are available to employees who complete an authorization form:

1. Premiums for group insurance programs administered for employees by the District;
2. Income deferred programs;
3. United Way contributions;
4. SHS Scholarship;
5. SCTPP / SC 529 Plan;
6. Uniforms;
7. Computer Buy Program;
8. Student Loans; and
9. Other plans approved by the District administration.

Legal reference.

State.

An Act of the 1981 General Assembly bearing ratification number 210.

Revised: 7-1-04.

Travel Expense Reimbursement

Approval for travel reimbursement may be granted when an employee is performing activities that are stated or implied in the employee's contract with the District or outlined by the employee's job description.

Employees whose regular assignments require traveling from one school to another school in the District within one school day shall be reimbursed for the miles between the schools. An employee traveling between schools shall not receive round-trip reimbursement if he/she is not required to return to a specific school, unless the school has been specified in writing as the base location by the Superintendent or his/her designee. When an employee is required to report to a location other than his/her base location, the employee may receive travel reimbursement, minus those miles normally driven each day between home and the base location. The principal should plan with and grant approval to school personnel who are to be reimbursed for travel expenses incurred within the District. Expenses reimbursed for this type travel should be kept to a minimum.

Travel for homebound teachers will be calculated to and from the locations approved by the principal or his/her designee. Essential travel by homebound teachers for the purpose of picking up instructional materials or conferring with the regular teacher(s) shall be with the prior approval of the principal or his/her designee.

In instances where there are special funds set aside for travel reimbursement for special meetings scheduled by the district office, requests for reimbursement will be handled by the appropriate coordinator or director using special forms at the meetings. No requests for reimbursement from special funds set aside for this purpose should originate at the school level.

The mileage reimbursement rate for business miles shall, upon approval by the Superintendent, be reimbursed at the mileage rate as established by the Internal Revenue Service. Except for reasons acceptable to Fiscal Services, miles traveled for reimbursement cannot be more than the number of miles in the shortest possible route.

Out-of-district travel expenses and reimbursement

1. An "Out-of-Area Travel Pre-authorization/Reconciliation" form must be completed and approved prior to incurring out-of-area travel expenses.
2. All out-of-state travel must be pre-approved by the appropriate Chief Officer.
3. A purchase order must be issued for prepayment of the following expenses, including but not limited to: lodging, conference registration fees (applicable to in-district also), car rental companies, travel agency fees, travel advances paid directly to the employee, and airfare (if pre-approved, a District purchasing card may be used).
4. An advance travel payment may be requested by an employee for out-of-pocket expenses which cannot otherwise be prepaid to the vendor by purchase order or District check and which are expected to exceed \$200. These expenses include business-related automobile mileage, meals, parking, and tolls. A copy of the approved "Out-of-Area Travel Pre-authorization/Reconciliation" form must be submitted with the request.
5. Advance travel checks will represent costs incurred only by the employee to whom the check is issued. Two or more employees cannot combine their costs to create eligibility for an advance travel check to be issued to one of the employees.
6. All travel options should be considered when making reservations if cost savings can be realized. If a viable rental car option is available at a cost less than the mileage cost for the employee to use his/her personal vehicle, the employee will be reimbursed for personal vehicle use in the amount approved by the Division of Finance and Human Resources.

7. All expenses must be approved and incurred in line with budgetary allocations for the specific type of expense.
8. If the employee received an advance payment for travel, the employee must complete a "Travel Expense Reimbursement Form" and submit it to the bookkeeper within 30 calendar days after the expenses were incurred, and he/she must reconcile the amount advanced with the amount spent on his/her "Out-of-Area Travel Pre-authorization/Reconciliation" form, and if applicable, a check payable to Horry County Schools in the amount of any excess reimbursement must be submitted to the bookkeeper with the form. If the reimbursement form and a check for excess reimbursement, if applicable, are not submitted to Fiscal Services within 30 calendar days after the trip, the amount of the advance received may be deducted from the employee's paycheck.

All other requests for travel reimbursement must be received by Fiscal Services no later than July 31 for travel during the previous fiscal year. If the reimbursement request is not received by July 31, the District reserves the right to decline to reimburse the travel expense.

9. Additional information concerning out-of-district travel and reimbursement is available from the person designated by the principal or district office division head at each location.

Revised: 7-1-04; 7-26-05; 2-21-08.

Purchase of Goods and Services

<u>Category</u>	<u>Amount of Purchase</u>
1. Small purchases allowable without securing competitive quotations if prices are considered reasonable.	\$1,500.00 or less.
2. Purchases requiring verbal or written quotes from a minimum of three qualified sources of supply.	\$1,500.01 - \$5,000.00.
3. Purchases requiring written quotes from a minimum of three qualified sources of supply.	\$5,000.01 - \$10,000.00.
4. Purchases requiring written solicitation of written quotes, bids, or proposals.	\$10,000.01 - \$25,000.00
5. Purchases requiring competitive sealed proposals or competitive sealed or on-line bidding.	\$25,000.01 or more.

Note: This is a summary of the District's "small purchase" authority. For complete information, see the District's procurement code, which must be followed by District employees in the purchase of goods and services.

Revised: 7-1-04.

Sales Calls and Demonstrations

The principal may give permission to sales representatives of educational products to visit with staff members after the instructional day at times that will not interfere with the operation of the school. Workdays include the employee's planning time. Vendors may not be permitted to have social get-togethers with employees during the school day. If a vendor wants to supply refreshments for employees, the vendor may do so as long as the vendor does not have access to employees during their workday. If the principal decides to permit the vendor to make a presentation to the school staff, the presentation must be voluntary, may not occur during the school day, and may not be a part of a faculty/staff meeting.

Revised: 7-1-06.

Service to Non-District Vehicles

For the convenience of staff members, visitors, and students, businesses may provide emergency repair services to vehicles parked on District property. However, businesses are not to be permitted to use District property for other vehicle services.

Adopted: 7-1-06.

Payment of Invoices

Due to centralized purchasing, invoices are mailed directly to the District's Accounts Payable Department from the vendors. If goods are purchased locally, the invoice is then given to the individual making the purchase. These invoices must be submitted to the school bookkeeper or authorized personnel to receive the goods in the receiving system. When receiving is complete, the bookkeeper must forward these invoices to the Accounts Payable Department for payment.

If a blanket purchase order is used to make the purchase, packing slips or written approval for payment of the invoices must be submitted to the Accounts Payable Department. Pay requests or invoices for construction related purchases/services are submitted to the Procurement Office for payment authorization prior to payment processing by Accounts Payable.

Payments will not be made from a statement. A faxed invoice from the vendor is acceptable.

When all documentation has been properly submitted, the invoices are keyed into the system. Checks are then written and mailed to vendors.

Revised: 7-1-04.

School Activity Funds

Schools must adhere to the accounting guidelines as outlined in the accounting manual developed by the Division of Finance and Human Resources.

Procedures for accounting shall be developed in detail and approved by the Chief Finance and Human Resources Officer. The accounting procedure established shall be used in the handling of all internal school funds, including those of student organizations.

The accounting system shall require: (1) issuance of receipts for moneys received, (2) properly maintained checkbooks, (3) properly filled-out deposit slips, (4) a file for supporting material, (5) proper bank reconciliation forms, and (6) purchasing forms.

School activity funds shall be included in the District audit as performed annually by an external auditor approved by the Superintendent.

Authorized expenditures

Disbursements may be made from school activity funds only for purposes for which the money was collected. Such funds may not be used to pay incidental labor except with the approval of the Chief Finance and Human Resources Officer. Checks drawn on the school imprest bank account requires two signatures – the school principal and the school bookkeeper.

If the school principal will be out for an extended period of time, the Chief Finance and Human Resources Officer must approve an assistant principal to serve as the co-signer of the checks. If the school bookkeeper will be out for an extended period of time, the Supervisor of Student Activities from the district office will be authorized to co-sign the checks with the school principal.

Liquidation of activities funds

At the end of each school year, funds remaining in a student activity account, class, or organized club shall be carried over as funds for that organization in the subsequent year. This shall continue so long as that organization continues to function, holding regular meetings and election of officers. Any school organizations which do not meet at least once annually and which do not duly elect officers shall be considered inactive, and their funds shall be liquidated and placed in the general school account.

Cash and Cash Equivalents in School Buildings

Cash and cash equivalents, which include paper money, coins, checks, and other negotiable items, may be kept overnight in schools only under the conditions indicated below.

1. During the initial school registration period, cash used expressly for a change fund may be kept overnight. The amount must be kept to a minimum and be necessary due to the hours scheduled for registration or accessibility to the bank used by the school. The maximum amount of cash that can be kept in the facility will be determined by the Chief Finance and Human Resources Officer. After the registration period, cash may not be kept overnight in the facility unless identified below.
2. Money for cafeteria operations (currency and coins) may be kept overnight in order to have money available for use in making change in the collection of breakfast and lunch fees. The maximum amount shall be as follows:
 - a. Elementary schools – \$100.00
 - b. Middle and high schools – \$200.00.
3. Cash kept overnight under the provisions of items one, two, and/or seven of this policy shall be secured in the school vault or in a locked, fire-resistant filing cabinet.
4. Cash and cash equivalents are not to be removed from schools except to make an immediate deposit to a school account. An employee is not, under any circumstances, to remove cash and cash equivalents from a school for any other purpose.
5. The cash shall not be used as a petty cash account.
6. Individuals authorized to deposit cash and cash equivalents shall be limited to the principal, the bookkeeper, and the cafeteria manager, or in special circumstances, other persons approved by the principal.
7. A school which incurs a loss due to failure to follow this policy shall be responsible, at the discretion of the Chief Finance and Human Resources Officer, for:
 - a. All or part of the deductible amount, if any, required by a bond purchased by the District or
 - b. All or part of the loss if the loss is not covered by a bond purchased by the District.
8. The cashing of checks is prohibited. Checks are to be accepted only for donations, goods, and/or services rendered.
9. Exceptions to the above can be made only with the written permission of the Chief Finance and Human Resources Officer.

In the event that cash belonging to individuals or groups is stolen from desks or cabinets or elsewhere in the school buildings or on other school property, the District cannot be held liable for the loss.

Disposal of School Properties

Disposal of property (such as computers, furniture, and other equipment)

District-owned property may only be disposed of in strict accordance with the provisions of the District's *Fixed Assets Procedures Manual*, which is available in offices of school bookkeepers and accounting offices in the Division of Finance and Human Resources.

Money received from the sale of equipment, materials or supplies shall be deposited in the General Fund of the District. Records of the disposal shall be kept and maintained in the Division of Finance and Human Resources.

Sale of real property (lands and buildings)

The District shall consider for sale or other advantageous disposition any real property owned by the District that is no longer being used for school purposes. The District's intention is to dispose of real property at market value. Proceeds from the sale of real property must be deposited in the School Building Fund of the District.

Legal references.

State.

Local Laws – Acts and Joint Resolutions of the S.C. General Assembly:

1. 1952, p. 1905;
2. 1953, p. 329;
3. 1957, p. 13;
4. 1960, p. 1985;
5. 1964, p. 2207;
6. 1968, p. 3164;
7. 1955, p. 243.

S.C. Code § 59-19-190 – Sale of land purchased with State funds requires approval of the State Board of Education.

S.C. Code § 59-19-250 – Authorizes selling of school property.

S.C. Code § 59-23-310 – Trustees may convey title to property.

Leasing and Renting of Unused Buildings or Lands

When it is determined that buildings or lands not needed for District use should be leased or rented, the administration shall advertise the property for rent or lease once each week for two consecutive weeks in at least two local papers. Also, a sign shall be posted on the property announcing the intent to lease or rent. The advertisement shall state the procedure for submitting sealed bids and the date, time and place of the opening of the bids.

After the initial advertisement, the District reserves the right to renew leases and rentals as provided for in the original solicitation.

Equipment

Personal use of equipment

Except as approved by the District, the personal use of District equipment is forbidden. Under no circumstances are employees to use District equipment for financial gain.

Legal reference.

State.

S.C. Code § 8-13-700 – Use of official position or office for financial gain

Loaned equipment

No equipment shall be loaned without written authorization from the Chief Finance and Human Resources Officer. However:

1. Equipment and materials may be used for PTA meetings.
2. They may also be used for public relations presentations in which an employee or Board member is so identified and is explaining a function of the District to a segment of the public.
3. School groups composed of students with a faculty sponsor may use equipment and materials. No rentals may be made for these groups from District operating funds. Such equipment and materials will be made available to all non-curricular related student groups on the same terms and conditions.
4. Professional education groups may use the equipment. The District must be reimbursed for the use of any expendable materials.
5. Should a situation arise that does not fit any of the above conditions, the decision will be made by the Superintendent or his/her designee.

Borrowed equipment

The District will assume no responsibility for any equipment which is borrowed by staff members in the conduct of their daily work or for any special project or use in the schools. This is also true of all equipment owned by staff members or left in the buildings during the summer months or during the year. All borrowed property must be returned at the close of each school year. Such responsibility rests definitely upon the staff member(s) involved.

Transfer of equipment and property

Furniture or equipment should not be moved from one building to another without permission from the Chief Finance and Human Resources Officer. When equipment or furniture is transferred from a school to another location, appropriate forms issued by the Division of Finance and Human Resources must be completed and approved by the principal and the Chief Finance and Human Resources Officer.

In general, the principal to whom a piece of equipment has been allocated is responsible for the proper release of such equipment. Unless the records indicate otherwise, equipment will be charged against the school to which it has been allocated. Principals should realize that articles purchased by the District are for the use of children wherever need exists. Therefore, it will be the duty of the principal to report to the Chief Finance and Human Resources Officer any articles not in use in his/her school.

Summer storage of equipment

Special care must be taken to store environmentally sensitive equipment during the summer months. Locked storage for these items of equipment should be provided. All equipment should be carefully stored in an out-of-the-way, dry, safe place in order not to invite summer vandalism.

Care of equipment

Precautions should be taken to maintain equipment at its full efficiency. Teachers and principals should encourage proper attitudes toward equipment and instructional supplies furnished by the District. Only people who have been properly trained may use equipment which requires training prior to operation.

Loss or damage of equipment

Parents or legal guardians of minor children are responsible for all loss or damage of equipment caused

by such students. Principals are authorized to make a reasonable charge for any damage to school equipment because of the negligence or carelessness of a student. Cost of repairs to the building may be obtained from the maintenance department. When money is received, a receipt must be given and such money deposited into the school's depository account.

Vehicles (Owned or Leased)

Personnel are to operate vehicles owned or leased by the District in a responsible manner consistent with laws governing the operation of motor vehicles. The vehicles are not to be operated in a reckless manner.

All District-owned vehicles or vehicles leased by the District shall be insured. Vehicle insurance shall be provided by the S.C. Insurance Reserve Fund or a request for proposals shall be solicited and a contract awarded to the successful respondent to become effective on July 1 of each fiscal year. The contractor will provide insurance coverage for a period of one year beginning July 1 of each fiscal year unless otherwise stated in the policy in force.

Coverage is to be no less than the coverage required by S.C. law and the coverage minimally offered by the S.C. Insurance Reserve Fund; however, the Superintendent may contract with the insurer to provide coverage in excess of the foregoing requirements.

Revised: 7-1-07.

Workers' Compensation

Coverage

Workers' compensation insurance is provided for employees. The S.C. workers' compensation law is designed to provide medical care and partial payment of wages lost during the period of disability for employees who are physically injured while at work. It is to provide, when possible, medical care for an early and complete recovery of the injury. In case of the death of an employee, certain compensation may be awarded to the deceased employee's beneficiaries.

Safety training

Safety training is required for all employees on an annual basis. A comprehensive list of training requirements is available through Health and Safety Services. Additional training may be required for employees with repeat injuries. Failure to complete required training within specified time requirements may result in disciplinary action.

Reporting injury

In the event an accident occurs that involves school personnel on official work-related duties, the incident should be reported to the employee's supervisor immediately or, at the latest, within 24 hours. Should emergency medical attention be required, the employee should be transported immediately to the nearest emergency facility. If the situation is not an emergency, the employee will be referred to the appropriate workers' compensation physician if medical treatment is necessary. The injured employee should be examined by the school nurse unless the school nurse is unavailable and the injury is such that the employee needs to be transported immediately to the nearest emergency facility. Follow-up care must be rendered by an approved workers' compensation physician. Failure to seek treatment by an approved workers' compensation physician may jeopardize payment of medical bills under workers' compensation, and the employee may be personally responsible for payment of his/her unauthorized treatment. Submission of fraudulent claims may result in dismissal.

A "Workers' Compensation First Report of Injury or Illness" form should be filled out completely by the workers' compensation reporter at the work site and electronically sent to the Workers' Compensation Specialist in Health and Safety Services located at the district office.

Return-to-work program

The District has a return-to-work program that is designed to bring the employee back to work, keep employee morale high, and reduce the workers' compensation premium cost. Details of this program are available through Health and Safety Services. An employee's return to work will be determined on a case-by-case basis in consultation with Human Resources and other appropriate offices.

Out-of-work order

Except as otherwise provided by S.C. law, workers' compensation pay is not allowed to employees who are out of work due to a work-related injury for the first seven calendar days of absence. However, employees may use earned paid leave during this time. Workers' compensation pay normally becomes available on the eighth calendar day. An out-of-work order must be submitted by an approved workers' compensation physician.

Extended absence

The District complies with the Family and Medical Leave Act, which may provide up to 12 weeks of paid and/or unpaid leave depending upon the totality of the circumstances (see "Family and Medical Leave Act").

Released with medical restrictions

When an injured employee is released to return to work with medical restrictions that would prevent him/her from meeting the requirements for his/her current position, even with reasonable accommodation(s) that do not create undue hardship for the District, the District shall comply with applicable federal and S.C. laws and regulations. If no appropriate position or reasonable accommodation is available, the District may terminate the affected staff member's employment with the District.

Revised: 7-26-05; 7-1-06.

Insurances and Tax-Sheltered Annuities

District-paid life insurance

A life insurance policy on each full-time employee is provided at no cost to the employee. Additional coverage may be obtained at the employee's expense.

State employee insurance

Through the S.C. Employee Insurance Program, full-time (working at least 30 hours per week) permanent employees are eligible for health, dental, life, long-term disability, and long-term care insurances. Premiums for the health plan for employees are funded by the employee and District. Dental insurance is free to the employee with premiums being paid by District. Employees are responsible for the premiums for all other plans. Part-time teachers who work at least 15 hours per week are eligible for dental and health insurance but are required to pay larger premiums.

Employees also may elect to cover eligible dependents under the health, dental, life, and long-term care programs. Complete details of the S.C. Employee Insurance Program plan are available in the *Insurance Benefits Guide* distributed annually to all employees. Employees may also contact the District's Office of Human Resources for details.

Other programs

Payroll deductions are permitted for other programs under the conditions noted below.

The decision to purchase optional health, accident, and/or tax-sheltered annuity plans is solely the decision and responsibility of the employee. The Board, the individual members thereof, and District staff members accept no responsibility for an employee's selection of a company and its insurance plan or tax-sheltered annuity plan. Any loss, damage, liability, or expense suffered by the employee shall be his/her sole responsibility.

Employees desiring information about employee-selected health, accident, and/or tax-sheltered annuity programs should correspond directly with the company or companies desired. Employees interested in more information about such programs may wish to contact, at their own expense, the S.C. Department of Insurance, P.O. Box 100105, Columbia, SC 29202-3105, telephone: 803-737-6160, fax: 803-737-6231.

The S.C. Department of Insurance will provide free responses to single inquiries as to whether or not a company or an agent is licensed to do business in S.C. Lists of companies (with their ratings) or agents licensed to do business in S.C. will be provided for a reasonable fee, for which the employee is responsible.

Employee-selected health, accident, and disability insurance

Companies offering optional health, accident, and disability insurance shall be allowed to obtain a payroll deduction slot upon meeting the following requirements.

1. A copy of the company's license issued by the S.C. Department of Insurance and authorizing the company to do business in S.C. has been provided to the District.
2. One hundred employees have elected coverage with the company, and the agent/vendor has submitted the following for each employee:
 - a. A payroll deduction authorization signed within 30 calendar days by the employee denoting the plan and payment per pay period.
 - b. The following indemnification clause has been signed by the employee and submitted to Human Resources:

The employee and the insurance company individually agree to save the Horry County Board of Education, the individual members thereof, and any school district officials or employees, free and without harm, from any loss, damage, liability or expense that may arise during, or be caused in any way by, the employee's selection of the insurance company and the payroll deduction resulting thereof.
 - c. The deduction authorization must be submitted prior to the seventh of the month for payroll deductions to begin the following month. The premiums will be deducted one month in advance; therefore, the effective date shall be the first of the month following the month in which deductions began.
3. By the end of each fiscal year, the records of each company which is authorized for payroll deduction shall be reviewed to ensure that an employee base of at least 100 is maintained. In the event it is determined that the premiums for less than 100 employees are being deducted for a company, the company will be placed on a 12-month probationary period during which authorizations for additional employees must be submitted to increase the total number to 100. If, after the 12-month period, 100 employees are still not maintained, the company will no longer be allowed a payroll deduction slot. Companies must agree to provide enrolled employees with a penalty-free cancellation, bank draft, or other option for payment at the same premium rate.

Tax-sheltered annuity programs

Tax-sheltered annuity deductions will be provided for District employees at their request. The company and plan shall be chosen by the employee and are in no manner endorsed by the Board, the individual members thereof, and District officials or employees. District employees may purchase an annuity contract from any company which they desire so long as such company is licensed to do business in S.C.

The District requires the following in order to provide payroll deduction for a tax-sheltered annuity.

1. No contracts for combined tax-sheltered annuities and life insurance (even so-called "incidental" life insurance) are to be submitted by employees to the District for payroll deduction.
2. Prior to initiation of the program, the following indemnification clause must be signed by the employee and submitted to Human Resources:

The employee and the annuity provider individually agree to save the Horry County Board of Education, the individual members thereof, and any school district officials or employees, free and without harm, from any loss, damage, liability or expense that may arise during, or be caused in any way by, the employee's selection of the annuity company and the payroll deduction resulting thereof, including any and all Federal and State income tax liabilities and penalties.

3. Employees are responsible for submitting their name and/or address changes to the District Payroll Supervisor and to their annuity company.

Access to employees

Principals and District-level department heads may accept information handouts from representatives of companies providing health, accident, and/or tax-sheltered annuity programs. The handouts may be placed in areas accessible to staff members.

Representatives of companies are not to meet with employees during the employees' workday in an attempt to sell or service health, accident, tax-sheltered annuity, and/or any other programs. However, with the permission of the principal or District-level division head, a representative of such a company may (1) provide brochures and other written information to be made available to staff members in work or break rooms, (2) provide services to a subscriber after school as long as the employee has not been assigned specific responsibilities at that time, and (3) make a presentation to staff members in a meeting after school as long as the meeting is voluntary and not part of a staff meeting and as long as the participating staff members have not been assigned specific responsibilities during the period of the presentation.

Revised: 7-1-04; 7-1-06.

Property Insurance

According to S.C. law, all buildings, their contents, and equipment shall be insured through the S.C. Insurance Reserve Fund or a company approved by the Superintendent as a result of solicitation through a Request for Proposal process. Insurance coverage shall be kept current with yearly replacement cost being applied to coverage.

Musical Instruments

Instrumental music teachers must follow District procedures when the schools are associated with the presentation of programs for the rental or purchase of musical instruments to parents and students. With the advice and consent of the principal, an instrumental music teacher may:

1. Arrange for all interested musical instrument dealers to present their rental/purchase program to parents and students through the school.
2. Use an Instrumental Advisory Committee to select one or more musical instrument dealers to present their rental/purchase program to parents and students through the school (see below).
3. Elect to deny all musical instrument dealers access to parents and students through the school. Tell parents and students that dealers who rent/sell musical instruments may be located through telephone directories and the Internet.

Instrumental music teachers are prohibited from (1) recommending that parents and students patronize any specific musical instrument dealer or dealers and (2) receiving kickbacks, rebates, or other improper incentives from any musical instrument dealer or dealers.

Instrumental music teachers may provide parents and students with a list of recommended brands as long as the list clearly states that it is not mandatory that a recommended brand be rented or purchased.

Instrumental Advisory Committee

A school may establish an Instrumental Advisory Committee to determine one or more musical instrument dealers to assist in the band/orchestra recruitment program for the school year. The committee shall be composed of at least the instrumental music teacher, the principal of the school, and one parent of a student in the band/orchestra program.

The Instrumental Advisory Committee shall have wide discretion in determining the conditions under which one or more musical instrument dealers may assist in the recruitment program as long as:

1. The criteria for evaluating and selecting the dealer or dealers were established in writing and shared with the dealers listed in the yellow pages of telephone directories in Horry County and other interested dealers prior to accepting information from the dealers;
2. The decision to use one or more dealers for the school year is based on an impartial evaluation by the committee of the information received from the dealers; and
3. Documentation of the information, procedures, and criteria used in making the decision is sent to the District's Learning Specialist for K-12 Fine Arts and also maintained by the school principal or his/her designee for at least five years.

The Instrumental Advisory Committee shall exercise its discretion in good faith when determining which musical instrument dealer is invited to assist in the band/orchestra recruitment program for the school year.

Instrumental music teachers may inform parents and/or students about the process that was used to select a musical instrument dealer or dealers to assist with the band/orchestra recruitment program. School district employees shall not indicate to parents or students that they are prohibited from securing a musical instrument from any source.

Recruitment meetings

An instrumental music teacher may hold a recruitment meeting with students, parents, and representatives from musical instrument dealers, who may assist in presenting a program which will introduce the band/orchestra program to the students and parents and which will acquaint them with the various types of musical instruments used in the school program. The dealers may present information on instruments, brands, purchase, installment plans, rentals, etc., to the parents at the meeting as long as the conditions set forth in this policy are met.

Instrumental music teachers shall provide parents and students invited to the recruitment meeting with written notice that a list of musical instrument dealers is available through the yellow pages of telephone directories and the Internet.

Rental of school facilities

Pursuant to the District's policy on "Community Use of School Facilities" and with the permission of the school principal, any interested musical instrument company may rent school facilities outside school hours for the purpose of presenting students and parents with information concerning its instrument rental/purchase program. In such cases, the company shall be solely responsible for its advertising, which shall clearly indicate to students and parents that its rental/purchase program is not endorsed by Horry County Schools, its employees, or representatives.

Adopted: 7-1-02. Revised: 7-1-04.

Staff Allocations

Staff allocations assigned to schools and departments are approved by the Board. Administrators may not deviate from the allocations unless an exception is recommended by the appropriate Chief Officer and approved by the Superintendent.

Adopted: 7-1-02.

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