

**STATE BOARD OF EDUCATION  
STATE OF GEORGIA**

<b>BETH TAYLOR,</b>	:	
	:	
<b>Appellant,</b>	:	
	:	
v.	:	<b>CASE NO. 2011-60</b>
	:	
<b>WAYNE COUNTY BOARD OF EDUCATION,</b>	:	<b>DECISION</b>
	:	
<b>Appellee.</b>	:	

This is an appeal by Beth Taylor from a decision by the Wayne County Board of Education (“Local Board”) terminating her employment contract. The Local Board terminated Appellant, finding that she improperly and unethically handled student and booster club funds in her capacity as band director, and because she failed to comply with directives given to her during the course of the Local Board’s investigation. Thus, the Local Board found that Appellant engaged in insubordination, willful neglect of duty, and that good and sufficient cause existed to support her termination under O.C.G.A. § 20-2-940(a). On appeal, Appellant asserts that the Local Board’s decision is not supported by the evidence. For the reasons set forth below, the decision of the Local Board is **SUSTAINED**.

**I. PROCEDURAL BACKGROUND**

Appellant was employed as a teacher and band director for Wayne County High School (“Wayne”) for approximately sixteen (16) years. On or about March 4, 2011, Appellant was timely notified that her 2010-2011 employment contract was being proposed for termination. Appellant appealed her proposed termination from employment. On March 15, 2011, the Local Board provided Appellant a hearing at which Appellant was given the opportunity to present evidence. At the conclusion of the hearing, the Local Board terminated Appellant’s employment contract, finding that the evidence proved that she had engaged in insubordination, willful neglect of duty, and that good and sufficient cause existed to support her termination. Appellant has appealed the decision of the Local Board to the State Board of Education (“State Board”).

**II. FACTUAL BACKGROUND**

Appellant was employed as a teacher and band director for Wayne County High School (“Wayne”) for approximately sixteen (16) years. In December of 2010, a parent expressed concern to the Local Board that Appellant had informed the parents at a recent booster meeting that she had previously put in approximately \$18,000.00 of her personal money into the program and she was asking to be paid back by the current year’s booster club. The Local Board investigated the matter, and learned that Appellant was co-owner of the band booster account

and had a debit card linked to that account that she used at her discretion. As a result, the Local Board concluded that Appellant had violated policy, and proposed her termination.

At the hearing, testimony showed that the money in the band booster account comes from fund raisers, band activity fees, instrument rentals, and repair fees paid by students and parents. Appellant admitted that she was a co-owner of the booster account. From approximately January 2009 to December 2010, there were over 220 expenditures in the approximate amount of over \$172,289.00. Approximately 59% of these expenditures did not have a receipt or invoice. These withdrawals included six (6) transactions totaling \$6,900.00 made payable directly to Appellant. Some of these expenditures were drafts to "cash," charges to restaurants, and other charges that appear personal in nature. These expenditures were made to retail stores such as, Bed, Bath and Beyond, Michael's and Target. There were also numerous charges at restaurants ranging from \$5.35 at Dairy Queen to \$94.86 at Locos Grill & Pub.

At the hearing, Appellant admitted that in May of 2009 she took out a personal loan of \$10,000.00 through a line of credit under her own name to pay for band related expenses. Appellant did so without informing or getting authority from the band booster club or its officers, or any officials at the Local Board. During the 2009-2010 school year, Appellant had funds from the band booster account transferred to her personal line of credit to pay herself back. Between June and December 2010, there were additional transfers between Appellant's personal line of credit and the band booster account.

In addition, Appellant made payments of over \$11,000.00 for band related expenses with her own personal credit card. In the subsequent school year, Appellant received money from the band booster account to pay for the credit card payments. Appellant also admitted taking money from the bank account of her young daughter, depositing that money into the band booster account, and later having money transferred from the band booster account back into her daughter's account. Appellant comingled funds in excess of \$32,000.00. Appellant's comingling of funds resulted in band students and parents of one particular school year paying for trips taken by a different set of band students in prior years.

On December 17, 2010, the Superintendent directed Appellant to submit bank statements of the booster account, her personal bank statements, copies of the credit card statements and copies of the loan statements. On January 2, 2011, Appellant provided her personal credit card statements and loan statements, but did not provide the bank statements for band booster account. Appellant did not provide her personal bank statements and the credit card statements contained redactions. The Local Board administrators met with Appellant, and again directed her to provide copies of official bank statements, along with additional information the district needed to conduct an audit of the booster account. Appellant did not comply. Rather, the Local Board had to obtain the bank statements through the band booster club.

### III. ERRORS ASSERTED ON APPEAL

Appellant asserts that the evidence in the record does not support the Local Board's decision. The State Board is required to affirm the decision of the Local Board if there is any evidence to support the decision of the Local Board, unless there is abuse of discretion or the decision is arbitrary and capricious as to be illegal. See Ransum v. Chattooga County Bd. of Educ., 144 Ga. App. 783 (1978); Antone v. Greene County Bd. of Educ., Case No. 1976-11 (Ga. SBE, Sep. 1976). For the reasons set forth below, the State Board finds that the record does contain legally sufficient evidence to support the decision of the Local Board.

Standard 5 of the Code of Ethics defines unethical conduct as "co-mingling public or school-related funds with personal funds or checking accounts." On appeal, Appellant asserts that she did not co-mingle funds asserting that all the funds were used for students. This assertion is without merit. The record clearly shows that Appellant co-mingled her personal funds with the band booster account. Furthermore, the record shows that Appellant made numerous purchases with band booster account funds that appear personal in nature. Nevertheless, it is clear that Appellant co-mingled her funds with the band booster account, which is in direct violation of the Code of Ethics.

In addition, the Local Board's policy requires all monies collected at school to be turned into the assigned school office and the receipts be issued. Moreover, teachers are prohibited from being involved in the collection of booster club monies. The record shows that Appellant was collecting booster money, and not turning collected funds to the school bookkeeper. Thus, the record shows that Appellant violated the Local Board's policy.

Finally, Appellant disputes that she did not refuse to comply with the Superintendent's directives. However, the record contains evidence that she was issued directives regarding the production of documents to which she did not comply. For these reasons, the Local Board's decision is supported by the evidence.

### IV. CONCLUSION

Based upon the reasons set forth above, it is the opinion of the State Board of Education that the evidence supports the decision of the Local Board, and it is, therefore, **SUSTAINED**.

This 21<sup>st</sup> day of July 2011.

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MARY SUE MURRAY  
VICE CHAIR FOR APPEALS