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BUSINESS and FINANCIAL MANAGEMENT

Board Approved: June 10, 2010

Latest Revision: Feb 15, 2016

7.1—FISCAL YEAR

The District's fiscal year shall begin July 1 and end on the following June 30.

Legal Reference: A.C.A. § 6-20-410

Date Adopted:

Last Revised:

7.2—ANNUAL OPERATING BUDGET

The Superintendent shall be responsible for the preparation of the annual operating budget for the District. The Superintendent shall present the budget to the Board for its review, modification, and approval.

The budget shall be prepared in the electronic format as prescribed by the State Board of Education and filed with the Arkansas Department of Education no later than September 30 of each year.

The approved budget shall provide for expenditures that are within anticipated revenues and reserves. The District Treasurer shall present monthly reconciliation reports and a statement on the general financial condition of the District monthly to the Board.

Line item changes may be made to the budget at any time during the fiscal year upon the approval of the Board. Any changes made shall be in accordance with District policy and state law.

Legal References: A.C.A. § 6-17-914
 A.C.A. § 6-13-701 (c) (3)
 A.C.A. § 6-20-2202

Date Adopted:
Last Revised:

7.3—MILLAGE RATE

The Board shall publish, at least sixty (60) days in advance of the school election at which the annual ad valorem property tax for the district is decided by the electors, the District's proposed budget, together with a millage rate sufficient to provide the funds necessary for the District's operation.

Legal References: A.C.A. § 6-13-622
 Arkansas Constitution: Article 14 Section 3 (c) as amended by Amendment 74

Date Adopted:

Last Revised:

7.4—GRANTS AND SPECIAL FUNDING

The Superintendent or his/her designee may apply for grants or special funding for the District. Any grants or special funding that require matching District resources shall receive Board approval prior to the filing of the grant's or special resource's application.

Date Adopted:

Last Revised:

7.5—PURCHASES OF COMMODITIES

Purchases shall be made in accordance with State laws and procurement procedures governing school purchases that are deemed to be in the best interest of the District and are the result of fair and open competition between qualified bidders and suppliers.

DEFINITIONS

“Commodities” are all supplies, goods, material, equipment, computers, software, machinery, facilities, personal property, and services, other than personal and professional services, purchased on behalf of the District.

“Specifications” means a technical description or other description of the physical and/or functional characteristics of a commodity.

Purchases of commodities with a purchase price of more than \$ 10,000 require prior Board approval, unless an emergency exists in which case the Superintendent may waive this requirement.

The district shall notify in writing all actual or prospective bidders, offerors, or contractors who make a written request to the district for notification of opportunities to bid. The notification shall be made in sufficient time to allow actual or prospective bidders, offerors, or contractors to submit a bid or other appropriate response.³ The board shall accept bids submitted electronically by email or fax for any and all district purchases, unless specified to be submitted by other means or methods, and except those bids which have been specified to have a designated date upon which the bids shall be opened. The superintendent shall be responsible for ensuring submitted bids, whether written, faxed, or emailed, are retained in accordance with policy 7.15—RECORD RETENTION AND DESTRUCTION.

All purchases of commodities in which the estimated purchase price equals or exceeds ten thousand dollars (\$10,000) shall be procured by soliciting bids. Specifications shall be devised for all commodities to be bid that are specific enough to ensure uniformity of the bid and yet not so restrictive that it would prevent competitive bidding. The bid specifications shall not include the name or identity of any specific vendor. The Board reserves the right to reject all bids and to purchase the commodity by negotiating a contract. In such an instance, each responsible bidder who submitted a bid shall be notified and given a reasonable opportunity to negotiate.

Bids shall be awarded after careful examination of the details of the bid to determine the best overall value to the District. In instances where the low bid was not accepted a statement of the reasons shall be attached to the bid. Bidders submitting written bids shall be notified in writing of the bid award.

The following commodities may be purchased without soliciting bids provided that the purchasing official determines in writing that it is not practicable to use other than the required or designated commodity or service, and a copy of this statement is attached to the purchase order:

1. Commodities in instances of an unforeseen and unavoidable emergency;
2. Commodities available only from the federal government;
3. Utility services;

4. Used equipment and machinery; and
5. Commodities available only from a single source.

Prospective bidders, offerors, or contractors may appeal to the district's superintendent if they believe the district failed follow district bidding and purchasing policy or state law.

Any award of a contract shall be subject to revocation for ten working days or, if an appeal is received, after resolution of the appeal. This shall give prospective bidders, offerors, or contractors the opportunity to appeal the bid award if they believe the facts warrant an appeal. Any appeal shall be **in writing by certified mail** and received by the district office, "attention to the superintendent" within seven calendar days following the initial and revocable award of the contract.

If the district receives an appeal of a bid award, they shall notify, in writing, those prospective bidders, offerors, or contractors who have made a written request to the district for notification of opportunities to bid that an appeal has been submitted. The notification shall state:

- that the contract award has been halted pending resolution of the appeal and could be revoked;
- the reasons for the appeal;
- that the recipient of the letter may respond to the protested issues identified in the appeal;
- the date the decision on the appeal will be made and notification sent;
- that if the appeal is upheld, the bidding process will start all over again;
- that if the bidding is re-opened, changes will be made to the request for bids as necessary to satisfy the reasons for upholding the appeal.

The sole authority to resolve any appeal made relating to this policy shall rest with the superintendent. The superintendent's decision shall be final and conclusive. In the event the district upholds an appeal, the sole responsibility of the district to the aggrieved bidder(s) shall be the re-opening of the bidding process.

Legal References: A.C.A. § 6-21-301, 303, 304, 305, 306
 A.C.A. § 6-24-101 et seq.

Date Adopted:
Last Revised:

7.5F—COMMODITIES BIDDER AFFIDAVIT

NAME OF SCHOOL DISTRICT

NAME OF COUNTY

I, _____, hereby state:

(1) I am the duly authorized agent of _____, the bidder submitting the competitive bid which is attached to this statement. I certify the facts as detailed below pertaining to the non-existence of collusion among and between bidders and state officials, as well as to the facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in the awarding of any contract pursuant to the bid to which this statement is attached.

(2) I am fully aware of the facts and circumstances surrounding the making of the bid to which this statement is attached and have been personally and directly involved in the proceedings leading to the submission of the bid.

(3) Neither the bidder nor anyone subject to the bidder's direction or control has been a party:

(A) To any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding;

(B) To any collusion with any state official or employee as to quantity, quality, or price in the prospective contract, or as to any other terms of the prospective contract; or

(C) In any discussions between bidders and any state official concerning exchange of money or other thing of value for special consideration in the awarding of a contract.

(4) I hereby guarantee that the specifications outlined in the bid shall be followed as specified and that deviations from the specifications shall occur only as part of a formal change process approved by the Board of Directors of the school district.

Signature

Subscribed and sworn to before me this ____ day of _____, 20__.

Notary Public

7.6—ACTIVITY ACCOUNT

The District shall maintain an account of activity funds. The funds for the account are those revenues derived from the sale of tickets to athletic contests or other school sponsored activities; the sale of food other than that sold in the cafeteria; the sale of soft drinks, school supplies, and books; and fees charged by clubs and organizations.

Activity funds shall be maintained and accounted for according to guidelines and procedures established by the General Education Division of the Department of Education.

The Superintendent shall be the custodian of all activity funds and shall be responsible and accountable for the funds. The Superintendent may appoint a co-custodian for each school in the District who shall also be responsible for the activity funds he/she maintains.

Legal Reference: A.C.A. § 6-13-701 (e)

Date Adopted:

Last Revised:

7.7—CASH IN CLASSROOMS

Teachers shall deposit daily to the superintendent/principal's office all activity funds collected in their classrooms. No cash or checks are to be left in any classroom overnight.

Date Adopted:

Last Revised:

7.8—PERSONAL PROPERTY

To avoid confusion and the potential for misunderstandings, District staff who bring personal property to school to use in the performance of their jobs should label the items with their names. Any such items should be removed from the school at the close of school each year. The District assumes no responsibility for damage to, or the loss of, personal property brought to District facilities by District staff.

Date Adopted:

Last Revised:

7.9—PROPERTY INSURANCE

The Superintendent shall be responsible, with approval of the Board, for maintaining adequate insurance coverage for all District properties.

Date Adopted:

Last Revised:

7.10—PUBLIC USE OF SCHOOL BUILDINGS

It is the policy of the Board that District school buildings may be used by citizens of the District to conduct lawful meetings for social, civic, or recreational purposes provided such meetings do not interfere with the regular school work. The Superintendent shall be responsible, with Board approval, for establishing procedures governing such use of school buildings. The governing procedures shall be viewpoint neutral. Building principals shall be consulted to determine if there exists any conflict with planned school activities prior to other groups being allowed to use school facilities.

The District shall establish a fee schedule for the use of school facilities. Charges made for the use of school facilities shall reflect the actual costs (e.g. labor, utility, and materials) incurred by the District.

Organizations using school facilities assume full and complete responsibility for the conduct of all persons, regardless of age, associated with their use of the facility while they are in or about the facility. Smoking or the use of tobacco or products containing tobacco in any form or the use of drugs or intoxicants is prohibited. Firearms of any kind are not allowed on school property unless the person carrying the firearm is permitted to do so by law as defined in A.C.A. § 5-73-120.

Please refer to the Auditorium/Cafetorium Request Form placed at the back of this section for appropriate fees.

Legal References: A.C.A. § 6-21-101
 A.C.A. § 5-73-120

Date Adopted:
Last Revised:

7.10J—SAFE ROOM RULES AND PROCEDURES

- During school hours, students and staff have priority for **Safe Room** occupancy.
- The **Safe Room** is open only to the public when a tornado watch, tornado warning, or a severe weather, has been issued in our area.
- The **Safe Room** will remain open only until the watch and/or warning is lifted. When the watch and/or warning expires, the **Safe Room** must be evacuated.
- During school hours, the principal or designee is in charge and will be on duty to maintain the facility and to close it after the watch and/or warning expires. After school hours, a volunteer **Safe Room** Supervisor will be in charge. Please follow the directions of the person in charge or other school personnel at all times.
- Weapons are prohibited in the **Safe Room** or on all school property.
- Smoking or the use of tobacco in any form is prohibited in the **Safe Room** and on all school property.
- Alcohol and drugs (other than those prescribed by a doctor) are prohibited in the **Safe Room** and on all school property.
- Pets are not allowed in the **Safe Room** unless they are confined in an owner provided and airline approved carrier.
- Radios or music devices may be used only with individual earphones.
- **Safe Room** doors must remain closed at all times during emergencies.

Date Adopted: February 16, 2015

Last Revised:

7.11—USE OF SCHOOL FUNDS FOR NON-SCHOOL RELATED PURPOSES

School funds shall not be used for political, charitable, or humanitarian purposes.

No employee of the District shall use school time, school property, school personnel, or school equipment for the purpose of furthering the interests of any political party, the campaign of any political candidate or the advocacy of any political issue or ballot issue whether partisan or non-partisan. School employees may participate as part of a community organization which is renting a school facility for a political purpose.

Legal Reference: Arkansas Constitution Article 14 § 2

Date Adopted:

Last Revised:

7.12—EXPENSE REIMBURSEMENT

The requirements of this policy shall govern reimbursement for expenses related to travel and/or attendance at conferences and professional development activities incurred by district employees and/or members of the Board of Directors on behalf of the district. Employees are only eligible for reimbursement for travel expenses for travel which has been approved in advance. Original receipts must accompany all requests for reimbursement to the extent that such receipts are customarily available. For a receipt to be valid it should contain the name of the issuing company, the date, itemized items, and the amount. No cash advances shall be made for travel. Mileage, lodging, and meal expenses will not be reimbursed when incurred for the personal convenience of the employee and not required by the reason for the travel. Reimbursement for travel shall be for the lesser of the cost between travel by air or by car with some consideration allowed for length of time of the method of travel.

To the extent practicable, employees shall have the district pay initial conference and professional development registration fees and associated necessary and materials. In the occasional circumstances where this is not practical, the district shall reimburse the employee for such fees if they were authorized in advance and are supported with proper receipts.

The district will not reimburse expenses of any non-school board member or non-employee who accompanies the school board member or employee during his/her school related travel.

Reimbursable Expenses

Mileage that is driven for a district sanctioned purpose in an employee's personal vehicle shall be reimbursed provided appropriate documentation is submitted establishing the date and time, place, and purpose of the travel. Mileage shall be reimbursed at the current rate authorized by the state/IRS and shall be based on the shortest, most reasonable, route available.

Meals may be reimbursed for travel which necessitates an overnight stay when submitted according to the dictates of this policy. Reimbursement shall be prorated based on the percent of a day the employee is away on travel. For example, if an employee returns from his/her travel in the afternoon, he/she is only eligible for reimbursement for breakfast and lunch expenditures. Meals shall be reimbursed for the actual expense to the extent that they are not lavish and are reasonable based on circumstances. Except as otherwise specified by this policy, meals are only reimbursable in conjunction with travel requiring an overnight stay.

Meal expenses incurred by the superintendent or other administrators as necessary, in the performance of their duties when meeting with state officials or consultants may be reimbursed on a prorated, per person basis in line with the mandates of this policy. Such expenses shall only be reimbursed when the expenditure is likely to result in a tangible benefit to the district.

Travel necessitating overnight lodging shall be reimbursed to the extent that it is not lavish and is reasonable based on circumstances of the expenditure. Proper documentation establishing the date and time, place, and purpose of the travel must be submitted along with a receipt for the overnight accommodations. To the extent practicable, employees shall receive assistance from administrators or their designee in arranging travel plans to help keep expenses to a minimum.

Expenses not covered

The district shall not reimburse the following items/categories of expenses.

- Alcoholic beverages;
- Entertainment expenses – including sports or sporting events; pay per view or game expenses at motels;
- Replacement due to loss or theft;
- Discretionary expenses for items such as clothing or gifts;
- Medical expenses incurred while on route to or from or at the destination of the reason for the travel;
- Optional or supplementary insurance obtained by the employee for the period covered during the travel; and
- Tips, other than those required by the source of the expense, e.g. a restaurant which adds a tip to the bill for all groups of six or more.

Credit Cards

Only those employees specifically issued credit cards to be used in the performance of their jobs to purchase goods, services, or supplies on behalf of the district shall be allowed to use such cards. Employees who incur reimbursable expenses as defined in this policy are expected to pay for them initially by any means they choose and then submit their request for reimbursement. The district assumes no responsibility for the payment of any personal credit card charges incurred by a district employee.

Airport Associated Expenses

Receipts for airport associated expenses are required for reimbursement. All airline flights shall be by coach/economy class. Upon arrival at their destination, employees are expected to take the less expensive option between a taxi and an airport shuttle service to his/her hotel or meeting site. When circumstances dictate that a rental car is necessary and/or the most economical approach to the travel requirements, the least expensive car that will accomplish the job should be rented. The district shall not reimburse for any kind of rental car supplemental insurance.

Date Adopted:

Last Revised:

7.13—FEDERAL GOVERNMENT GRANT FUNDS

The superintendent or his/her designee shall develop procedures governing the procurement, use, management, and disposal of goods, materials, and equipment purchased with federal grant funds. At a minimum, the procedures will cover the following topics.

- ensuring that expenditures of federal grant funds are done in accordance with the requirements placed on those funds by the federal government and/or the procurement requirements specified in Policy 7.5;
- labeling all goods, materials, and equipment purchased with federal funds;
- establishing adequate controls to account for their location, custody, and security;
- annually auditing the inventory of equipment purchased with Title I funds and updating a listing of such equipment to reconcile the audit with the district's inventory system. The audit will be documented and account for any transfers and/or disposals of equipment purchased with Title I funds.

Legal References: 34CFR80.3 through 80.52

Date Adopted:

Last Revised:

7.14—USE OF DISTRICT CELL PHONES and COMPUTERS

Board members, staff, and students shall not be given cell phones or computers for any purpose other than their specific use associated with school business. School employees who use a school issued cell phones and/or computers for non-school purposes, except as permitted by the district's Internet/computer use policy, shall be subject to discipline, up to and including suspension. Students who use a school issued cell phones and/or computers for non-school purposes, except as permitted by the district's Internet/computer use policy, shall be subject to discipline, up to and including suspension or expulsion.

Legal References: IRC § 132(d)
 IRC § 274(d)
 IRC § 280F(d)(4)

Date Adopted:
Last Revised:

7.15—RECORD RETENTION AND DESTRUCTION

It is necessary to maintain district records in a manner that provides for efficient document storage and retrieval and is conducive to eliminating unnecessary record retention. Due to the variety of records that may need to be retained and accessed, the superintendent shall ensure that all staff receive appropriate training to understand this policy. Staff shall also understand the possible ramifications to the district and/or themselves for failure to properly maintain records and follow the requirements contained in this policy.

“Record” is defined for the purposes of this policy, as an item or items, whether electronic or material, employees receive or generate and purposefully retain in the course of their employment. Examples include, any kind of correspondence, calendars, computer files and documents (which may include drafts), telephone logs, expense records, and other types of data.

The superintendent shall be responsible for establishing a schedule for the routine destruction of district records that accommodates the needs of the district. The schedule shall specify the length of retention for any records not specifically delineated by this policy and be distributed to staff on a need-to-know basis according to their respective employment duties and responsibilities. The schedule should accommodate the need for records to be stored as a blend of printed, bound and electronically recorded (e.g., audio tape, video tape, micro-fiche, computer disk) material. The superintendent or designee shall ensure the effective and efficient securing, cataloging, storing, and appropriate scheduled destruction of all records.

The following records categories shall be retained for the time specified.

Board of Education Minutes – forever

Personnel files – forever

Student files – until the student receives a high school diploma or its equivalent, or is beyond the age of compulsory school attendance

Student records of attendance/graduation – forever

Financial Records – five years

Transactions between the district and members of its board of education, administration, or employees - forever

Expenditures made with federal grant monies – governed by the terms of each grant

Video Surveillance Recordings – the timeline established in Policy 4.48—VIDEO SURVEILLANCE

The superintendent or designee shall be responsible for determining when there is a need to interrupt the routine destruction of records. When the superintendent or designee makes the decision to cease the routine disposal of records, staff affected by the decision shall be promptly informed of the decision and of the nature of records that are to be retained. Such records shall be retained until the superintendent or designee has authorized their destruction. Employee training on the district’s records retention schedule shall specifically include information on the records that may need to be retained due to pending disciplinary or legal actions which otherwise are subject to routine disposal. If an employee has doubt about the need to retain any record otherwise scheduled for destruction, he/she shall consult with the superintendent or designee prior to destroying such records.

The records' storage system devised by the superintendent and designee(s) shall be organized in a manner that enables the efficient retrieval of data and documents. The district shall have adequate backup of critical data which is stored electronically. The system shall be communicated to employees in a manner that enables them to understand and follow the system's requirements.

In retaining and destroying records, no employee shall:

- Destroy, alter, mutilate, conceal, cover up, falsify, or make a false entry in any record that may be connected to a disciplinary matter or lawsuit or to a matter within the jurisdiction of a federal or state agency, in violation of federal or state law or regulations.
- Alter, destroy or conceal a document, or attempt to do so, with the intent to impair the document's availability for use in a disciplinary matter, lawsuit or an official proceeding or otherwise obstruct, influence or impede any lawsuit or official proceeding, in violation of federal or state law or regulations.
- Retaliate or discriminate against an employee who refuses to violate this policy or to coerce or threaten an employee to violate this policy.

Failure to follow the requirements set forth in this policy may result in disciplinary action against the employee(s), up to and including termination. The district's board of directors prohibits and will not tolerate any form of reprisal, retaliation or discrimination against any employee who, in good faith, has attempted to comply with this policy.

Routine deletion of records, email or other records, is not a problem **so long as** prompt action is taken to stop the deletion relating to matters that common sense and/or previous experience indicates could result in legal and/or disciplinary action. In districts that have routine deletion settings for electronic devices, the person responsible for halting the routine destruction of district records will need to inform the district's Network Administrator (or equivalent) when events trigger the need to retain information that would otherwise be routinely deleted.

Due to the potential adverse repercussions for the failure to cease the destruction of such records, the person responsible for making a "cessation" decision should be close to the source of the cause precipitating the cessation. When an incident occurs that common sense and/or previous experience indicate could result in legal and/or disciplinary action, the routine destruction of district records relating to the incident must be suspended until such time as the legal or disciplinary action, or the likelihood of such action, has concluded. The Federal Rules of Civil Procedure (FCRP) as amended in December of 2006 specifically require litigants to be able to produce pertinent electronically stored information (ESI). FCRP's Rule 37(f) specifically acknowledges the need for routine deletion of records. The issue becomes one of a "good faith" effort to stop record destruction when necessary. The committee's (responsible for developing the rules) notes on this matter state, *"When a party is under a duty to preserve information because of pending or reasonably anticipated litigation, intervention in the routine operation of an information system is one aspect of what is often called a 'litigation hold.' Among the factors that bear on a party's good faith in the routine operation of an information system are the steps the party took to comply with a court order in the case or party agreement requiring preservation of specific electronically stored information."* Records which cannot be produced in a timely manner and/or have been destroyed when common sense and/or previous experience indicated legal and/or disciplinary action could result can cause the district unnecessary and expensive trouble. Besides the inevitable bad public relations of having destroyed records that, the press will be sure to point out, obviously should have been retained, there can also be significant financial costs and/or penalties for the process of attempting to retrieve the records. ASBA would like to stress that deleting electronic records doesn't really get rid of them until they have been overwritten several times by new entries. The process of getting to the supposedly deleted ESI can be a costly one.

If there is any doubt concerning the need to retain, prudence would dictate retention.

While there is a need and/or a place for different formats of document storage/retention (paper, audio tape, video tape, micro-fiche, computer disk), the space required for records storage quickly tilts the equation in favor of electronic methods to the maximum extent possible. The vast majority of documents can be transferred electronically (if created electronically) or scanned into a digital format (if created on paper) and stored on external hard drives, firewalls, servers, tape drives, CDs or DVDs. While this method/process is not free, it can be relatively inexpensive and quite possibly save the district money in the long run when stored records are needed. Consult with your district's technology person to devise the system that will best meet your district's needs, but here are a few points to consider. 1) When scanning, store the documents as PDFs which uses little memory space. If you do the scanning in an Optical Character Recognition (OCR) format, the final documents can be stored in a data base and searched which can save you many hours and much frustration when you need to retrieve something (which is, after all, the reason for the storage). 2) Make multiple copies of the stored

documents on separate external storage devices and store the duplicate devices at separate locations to ensure the survival of at least one copy if there is a fire or natural disaster that destroys one of the storage sites. This should be included as part of the district's Disaster Recovery Plan. 3) It is important to remember that technology gets old and obsolete. This necessitates that you establish a schedule or a trigger for the updating of the stored data/documents that are to be retained for more than 10 years. For example, 5" floppies are nearly extinct. If you had stored any such floppies, it would be necessary to convert them to a more modern storage device. In short, you need to include file format update/upgrades as part of your district's technology plans.

Legal Reference: Federal Rules of Civil Procedure Numbers 16, 26, 33, 34, 37, and 45

Date Adopted:

Last Revised:

7.17—FOOD SERVICE PREPAYMENT

The district does not offer credit for food items purchased in the school cafeteria; payment for such items is due at the time the food items are received. Staff, students, or parents choosing to do so may pay weekly or monthly in advance for meals.

Notes: The federal Fair and Accurate Credit Transaction Act of 2007 (15 USC. § 1601 *et seq.*), along with its accompanying regulations (16 CFR 681, effective 5/1/2009), require “creditors” to implement an Identity Theft Protection Program. This is a financial and potentially time-consuming burden that districts can avoid by not having practices deemed to make them “creditors.” This is accomplished by the language in this policy.

Please note that districts cannot withhold wages to cover staff debts without the express, written authorization from the affected employee(s).

This policy is similar to policy 4.51. If you change this policy, please review 4.51 at the same time to ensure applicable consistency between the two.

Date Adopted: 05.27.10

Last Revised:

7.20—ELECTRONIC FUND TRANSFERS

District funds shall only be disbursed by the district treasurer upon the receipt of checks or warrants signed by the District Board of Directors' Disbursing Officer and the Superintendent or through the electronic transfer of funds. Any electronic transfer of funds must be initiated by the District and authorized in writing by both the Disbursing Officer of the school district Board of Directors and the Superintendent.

For the purposes of this policy, "initiated by the District" means the District controls both the timing and the amount of the funds transfer.

The district treasurer shall maintain evidence of authority for the disbursement in the form of invoices, payrolls that conform with written contracts on file in his/her office, or other appropriate documentation indicating an authority to disburse District funds.

"Other appropriate documentation" includes one-time, signed authorization for recurring transactions. The Board of Directors Disbursing Officer must pre-authorize the electronic transfer of funds for non-recurring transactions which can be accomplished by a signed authorization or an email authorizing such a disbursement of funds.

Cross Reference: 1.16 —DUTIES OF BOARD DISBURSING OFFICER

Legal References: A.C.A. § 6-13-701(e)
 Commissioner's Memo Com-12-036

Date Adopted: February 15, 2016

Last Revised:

JASPER SCHOOL DISTRICT AUDITORIUM/CAFETORIUM REQUEST

PLEASE CHECK ONE:

CAFETORIUM

AUDITORIUM

FEE SCHEDULE: (To be paid to Jasper School)

Date & Time Requested: _____

Stage Lights (if needed) \$25.00

Rental (to cover wear and tear) \$100.00

No concession stand without prior approval

Is your organization directly related to Jasper School? (deduct the rental fee) _____

Is your organization public, charity, and non profit? (see rental fees above) _____

Is your organization different from the two above? _____

(Request must be 30 days in advance , rental fee will be negotiated)

Will you use the stage? _____

Will you use the Kitchen? _____

Approved School Personnel must be used. (See Fee Below) _____

Can you help move chairs? _____

(Cafeteria tables are to be moved by approved school personnel ONLY)

Will you use stage light? (\$25.00 fee for bulb replacement) (See Fee Below) _____

How many do you require seating for? _____

(Seating for more than 400 must be negotiated.) _____

Will you require a sound system? (See Fee Below) _____

(How many microphones, at what locations) _____

Please describe what you plan to do. Add any special activities you plan (slide shows, dance, video, unusual power requirements, etc.)

Please list the date and time of your activity at the top. Please include the time you will require for practice, setting up and removing your materials. Please remember that cold and hot times of the year place a large burden on utility costs and should be avoided if possible.

I ACCEPT RESPONSIBILITY FOR DAMAGES BEYOND NORMAL WEAR AND TEAR:

Signature _____

APPROVED BY: _____

FOR SCHOOL USE:

Person responsible for sound and lights: _____

Person responsible for Janitorial and Keys: _____

Person responsible for kitchen: _____

FEES BELOW ARE TO BE PAID DIRECTLY TO PERSON WORKING IN THAT CAPACITY AND ARE TO BE PAID AT THE END OF THE SCHEDULED EVENT REGARDLESS OF FEES LISTED AT TOP OF PAGE.

REQUIRED AT ANY EVENT: Supervisor _____ HOURS WORKED X \$15.00 = _____

IF NEEDED: Sound/Light System Operator \$50.00

IF NEEDED: Kitchen Worker _____ HOURS WORKED X \$15.00 = _____

INVENTORY AND DISPOSITION OF FIXED ASSETS

It shall be the policy of the Jasper School District to maintain an up-to-date inventory of all fixed assets owned by the District. This inventory shall be completed annually for each location by the Principal or Supervisor no later than June 30 of each year. The inventory shall list all fixed assets meeting the criteria in the paragraphs below. It is to be entered into a computer database to be designated by the Business Office.

For the purpose of this policy (and with the exception of certain Federal programs), a fixed asset is defined as an item that costs over \$1,000. In order to be considered a fixed asset, an item must meet all of the following criteria:

- A. It retains its original shape, appearance, and/or character with use.
- B. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance. (For example, it is not a bus transmission, computer keyboard, or software.)
- C. It is unexpendable. That is, most of the time, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than replace it with an entirely new unit.
- D. Under normal conditions of use, it can be expected to serve its principal purpose for more than one year.

Items that are determined to have been lost, stolen, or damaged beyond repair are to be removed from each location's inventory in a timely fashion and according to procedures set out by the Business Office.

For equipment items under \$1,000 that are not worn out, irreparable, or disposed of as junk, these items will be considered surplus property and may be disposed of by the most efficient, cost effective means that is likely to result in sales at or near fair market value. Items with a fair market value of \$1,000 or greater will be sold by the most efficient means that is likely to result in sales at or near fair market value. Once the Board of Education has authorized the sale of such equipment, the Superintendent or designed individuals may sell that equipment as the need arises. If the Superintendent chooses to dispose of the surplus items by bid, the Superintendent or designee is authorized to accept the high bid without further board action. The Superintendent or designee may set a minimum or reserve price on any item and may reject all bids.

Disposition of Inventory: APSCN creates a constant process for tracking equipment in the district as required by Legislative Audit. Audit requires that obsolete, worn out and unused equipment be removed from inventory and an annual properties disposition report is generated for the district. The district follows the procedures required by the State and Legislative Audit.

Items obtained with federal funds shall be handled in accordance with applicable federal regulations, if any.

DATE APPROVED: 12-17-09

DATE REVISED: