

**BUSINESS AND FINANCIAL
MANAGEMENT**

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: December 10, 2002

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: December 10, 2002

Last Revised: July 1, 2011

7.3—MILLAGE RATE

The Board shall publish one time in some newspaper published in the county in which the District lies, at least sixty 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: December 10, 2002
Last Revised: July 1, 2011

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 not included in the approved budget shall receive Board approval prior to the filing of the grant's or special resource's application.

Date Adopted: December 10, 2002

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.

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. 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 **7.19—RECORD RETENTION AND DESTRUCTION**.

The District will not solicit bids or otherwise contract for a sum greater than \$25,000 with vendors that are on the “excluded parties list” if the contract is to be paid from federal grant funds.

All purchases of commodities in which the estimated purchased price equals or exceed \$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. Commodities purchased by the District through the Texas-Arkansas Purchasing System (TAPS) satisfy the bidding requirements.

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. Used school buses, as defined in A.C.A. § 6-21-305(a)(4), are exempt from bidding requirements.
5. Commodities available only from a single source. A single source justification document should be attached to the purchase order and maintained in the audit file for all commodities purchased as such. ADE stipulates the following seven criteria which justification must meet:
 - a. Why the service or product is needed.
 - b. The methods used to determine that a lack of responsible/responsive competition exists for the service or product.
 - c. How it was determined that the provider possesses exclusive capabilities.
 - d. Why the service or product is unique.
 - e. Whether or not there are patent or property rights which make the required service or product unavailable from other sources.
 - f. What the District would do if the provider/service product were no longer available.
 - g. Any program considerations which make the use of a “sole source” critical to the successful completion of the District’s task.

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:

- A. that the contract award has been halted pending resolution of the appeal and could be revoked;
- B. the reasons for the appeal;
- C. that the recipient of the letter may respond to the protested issues identified in the appeal;
- D. the date the decision on the appeal will be made and notification sent;
- E. that if the appeal is upheld, the bidding process will start all over again;

- F. 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.

All purchases made without approval from the appropriate administrator become the personal responsibility of the employee making the unauthorized purchase.

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

Date Adopted: December 10, 2002

Last Revised: April 15, 2010

7.5F—COMMODITIES BIDDER AFFIDAVIT

Name of School District: _____

Bid Description/Number: _____

Bid Opening Date: _____

Assurances:

I, _____ hereby state:

1. I am the duly authorized agent of _____, the bidder submitting the competitive bid which is attached to this statement, for the purpose of certifying the facts pertaining to the existence of collusion among and between bidders and school district officials, as well as facts pertaining to the giving or offering of things of value to school district 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 school district 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 school district 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.

Disclosure:

1. Does any school board member or employee of the school district have a financial interest in your business or hold a position as officer, director, trustee, partner, or other top level management? _____ Yes _____ No
2. Does any school board member or employee of the school district have a family relationship with anyone employed by your business? _____ Yes _____ No

(If the answer is yes to either of the above questions, provide details in a separate attachment to this form.)

3. Did you or your company assist the school district or any agent of the school district with the development of the bid specifications? _____ Yes _____ No

If yes:

- a. Were you or your company compensated? _____ Yes _____ No
- b. Is your company's name or identity included anywhere within the specifications?
_____ Yes _____ No
- c. Were you offered any preferential treatment in the bid evaluation process?
_____ Yes _____ No

(If the purchase will be from the school district's federal child nutrition food service fund, potential bidders cannot have input into the development of specification. – 7 Code of Federal Regulations 3016.60(b))

Signature

Date

Name (Print)

Title

Company

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

Notary Public

Date Adopted: August 9, 2005

Last Revised: June 11, 2009

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 are considered “school funds” and as such may only be spent for school related purposes.

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 (g)

Date Adopted: December 10, 2002

Last Revised: July 1, 2011

7.7—CASH IN CLASSROOMS

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

Date Adopted: December 10, 2002

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 and register the items with the appropriate building administrator. 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: December 10, 2002

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. At a minimum, the District will purchase insurance coverage sufficient to meet the requirements by the Arkansas Commission for Public School Academic Facilities and Transportation.

Legal References: A.C.A. § 6-21-114(d)
 Arkansas Commission for Public School Academic Facilities and
 Transportation Rules Governing Property Insurance Requirements

Date Adopted: December 10, 2002

Last Revised: July 1, 2011

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 or weapons 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.

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

Date Adopted: December 10, 2002
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: December 10, 2002

Last Revised: July 8, 2008

7.12—INVENTORIES ACCOUNTING AND REPORTING

The Board of Education directs that all fixed assets of the school District be inventoried and an up-to-date record maintained in the central office and each building principal's office. An inventory audit shall be made annually and shall be as comprehensive as deemed necessary to assure that all fixed assets are properly accounted for.

The District will follow the guidelines published by the Arkansas Department of Education for Depreciation of Fixed Assets and the useful lives of those assets.

It shall be the policy of this Board that items costing less than \$1,000 will not be considered fixed assets and need not be listed on inventory records.

Date Adopted: December 10, 2002

Last Revised: September 14, 2004

7.13—PAYDAY SCHEDULES

All personnel employed regularly, either full or part-time, will be paid according to a specific schedule and payment shall be in the form of direct deposit. If an emergency or holiday prevents regular payment, payment will be made when deemed appropriate by the superintendent.

Personnel receiving extra compensation as sponsors of continuing special activities will receive this extra pay as part of their regular check.

When an employee is separated from employment before the end of a contractual period, terminal pay will be computed and prorated on a per diem basis.

Date Adopted: December 10, 2002

Last Revised:

7.14—EXPENSE REIMBURSEMENT

The requirements of this policy shall govern reimbursement of expenses including expenses related to travel and/or attendance at conferences and professional development activities incurred and paid by District employees and/or members of the Board of Directors on behalf of the District. Employees are only eligible for reimbursement for school incurred expenses including travel if the purchase or travel was approved in advance by the building principal or appropriate administrator.

Employee(s) as used in this policy means only persons employed by the District on an employment contract or duly elected members of the Board of Education.

Original receipts must accompany all requests for reimbursement to the extent such receipts are customarily available. For a receipt to be valid, it should contain the name of the issuing company, the date, and the amount paid, and a description of the item purchased. In cases where receipts are not provided by the vendor, the employee must provide a written and signed statement to this effect and supply all the information required on an original receipt as listed above.

Mileage, lodging, meal or other 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 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.

Expenses will be reimbursed after the expense has been incurred and a properly documented "Request for Reimbursement" form has been returned to the Central Office. The Request for Reimbursement form must be signed by the employee and the Principal or Supervisor. Reimbursement will be paid no later than thirty days after the Central Office receives the properly completed form with the appropriate documentation attached.

Request for Reimbursement must be submitted within thirty days from the date the employee incurred the expense. Request for Reimbursement submitted after thirty days from the date the employee incurred the expense will not be reimbursed by the District.

The President of the Board of Education shall sign all Request for Reimbursement from the Superintendent of Schools.

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 rate of 42 cents per mile and shall be based on the District's mileage chart.

Meals may be reimbursed for travel 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.

Cost of meals will be reimbursed based on actual expenses as documented by itemized receipts but not to exceed \$10.00 for breakfast, \$12.00 for lunch or \$18.00 for dinner, for both in state travel and out of state travel. Exception: Out of state meals to large metropolitan areas can be increased with prior approval. Snacks and other personal incidentals when traveling are not eligible for reimbursement.

Cost of lodging will be reimbursed for authorized trips that require an overnight stay not to exceed \$99.00 plus tax per night or at the conference hotel rate as documented by itemized receipts.

The District shall reimburse designated employees for business use of personal cell phones at \$15 per month for voice, \$5 per month for text, and \$25 per month for data. Employees eligible for this reimbursement shall be identified in writing by the Superintendent as required to have a specified cell phone service for the performance of their official job duties.

Cash Advances

Cash advances for school expenses are permissible as long as the following conditions are met:

1. The advance is based on estimated expenses.
2. The building principal or administrator approves both the cash advance and the returned itemized receipts.
3. The employee signs an affidavit acknowledging responsibility for the school funds.
4. The employee must submit an itemized statement of expenses documented by itemized receipts within five business days after returning from the trip. Any unused monies must be returned with the itemized statement of expenses.
5. The employee is responsible for the cash advance. Any amount of the cash advance not properly documented by an itemized statement of expenses with itemized receipts shall be repaid to the District by personal check or deducted from the employee's next payroll check.

Expenses not eligible for reimbursement

The District will not reimburse the following:

1. Expenses incurred for the personal convenience of the employee and/or expenses not required by reason of the travel or for school business.
2. Cost of meals or lodging not considered reasonable given the circumstances.
3. Alcoholic beverages.
4. Entertainment expenses including sporting events, pay per view movies or events, or any other form of entertainment.
5. Replacement or repair of personal property due to loss, theft or damage.
6. Discretionary expenses for items such as clothing or gifts.
7. Medical, dental, or other health care related expenses.
8. Items for personal care while traveling including, but not limited to, soap, shampoo, laundry, dry cleaning, etc.
9. Expenses for family members, friends, or other persons not school employees.
10. Tips that are excessive or not reasonable or necessary under the circumstances.

Credit Cards

The District does not provide school credit cards for travel. 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 reimburse for rental car supplemental insurance only with prior approval.

Cross References: **3.20—LICENSED PERSONNEL REIMBURSEMENT OF EXPENSES**
 3.47—LICENSED PERSONNEL REIMBURSEMENT FOR
 PURCHASE OF SUPPLIES
 8.20—NON CERTIFIED PERSONNEL REIMBURSEMENT OF
 EXPENSES

Date Adopted: December 10, 2002

Last Revised: July 13, 2010

7.15—INVESTMENT EARNINGS

The superintendent and District treasurer have the authority to invest surplus monies as they become available in accordance with State law. Interest earned on investments shall be deposited in the respective fund of the investment.

Date Adopted: December 10, 2002

Last Revised:

7.16—DEPOSITORY OF FUNDS

The Board of Education requires that all funds, whether federal, state or local, be deposited in the depositories designated by the Board of Education.

It shall be the duty of the superintendent and District treasurer to ensure that all funds of the District are deposited and collateralized according to State law.

Date Adopted: December 10, 2002

Last Revised:

7.17—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 District policy, shall be subject to discipline, up to and including termination. Students who use a school issued cell phones and/or computers for non-school purposes, except as permitted by District policy or Administrative regulation, shall be subject to discipline, up to and including suspension or expulsion.

Use of school issued cell phones and/or computers by Board members for non-school purposes is considered income by the Internal Revenue Service. Income in this sense means the fair market value that the individual would have had to pay for the use of the cell phone or computer on the open market. Any Board member who uses a school issued cell phones and/or computers for non-school purposes should be issued the appropriate IRS form (1099) stating the amount of income they have been paid by the District.

All employees are forbidden from using school issued cell phones while driving any vehicle at any time. Violation may result in disciplinary action up to and including termination.

Cross Reference: **3.33—LICENSED PERSONNEL USE OF CELL PHONES**
4.54—USE OF CELL PHONES AND POSSESSION AND USE OF PAGERS, BEEPERS, ETC.
8.33—CLASSIFIED PERSONNEL USE OF CELL PHONES

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

Date Adopted: July 1, 2007

Last Revised: June 11, 2009

7.18—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 Reference: 34CFR80.3 through 80.52

Date Adopted: July 1, 2007
Last Revised:

7.19—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 or designee 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 or designee 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:

1. Board of Education minutes – forever
2. Personnel files – forever
3. Student files – until the student receives a high school diploma or its equivalent, or is beyond the age of compulsory school attendance
4. Student records of attendance and graduation – forever
5. Financial records – five years
6. Transactions between the District and members of its Board of Education, administration, or employees – forever
7. Expenditures made with federal grant monies – governed by the terms of each grant
8. Video surveillance recordings – the timeline established in **Policies 3.55, 4.56, 8.48—VIDEO SURVEILLANCE**
9. E-mails – e-mail that is considered to have no administrative, legal, fiscal, or archival requirements for its retention may be deleted as soon as it has served its reference purpose

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 or designee 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:

1. 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.
2. 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.
3. 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.

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

Date Adopted: July 8, 2008

Last Revised:

7.20—INFORMATION TECHNOLOGY SECURITY

The Superintendent shall be responsible for ensuring the District has the necessary components in place to meet the District's needs and the state's requirements for Information Technology (IT) security. The District shall appoint an Information Technology Security Officer (ISO) who, along with other IT staff, the Superintendent and District management appointed by the Superintendent shall develop the necessary procedures to create a District-wide information technology security system meeting the requirements of this policy and the standards prescribed by the Arkansas Department of Education.

The IT security system shall contain the necessary components designed to accomplish the following.

1. Sensitive information shall be protected from improper denial, disclosure, or modification.
2. Physical access to computer facilities, data rooms, systems, networks and data will be limited to those authorized personnel who require access to perform assigned duties.
3. Traffic between internal (District) resources and external (Internet) entities will be regulated by network perimeter controls. To the extent technologically feasible, network transmission of sensitive data should enforce encryption.
4. User access to the District's technology system and its applications shall be based on the least amount of access to data and programs necessary to perform the user's job duties.
5. Student or financial applications software developed for or by the District will be tested prior to implementation to ensure data security through proper segregation of programs.
6. Monitoring of internal and external networks and systems will be designed to provide early notification of events and rapid response and recovery from IT related incidents and/or attacks.
7. Continuity of critical IT services will be ensured through the development of a disaster recovery plan appropriate for the size and complexity of the district's IT operations.
8. Software protection of servers and workstations will be deployed to identify and eradicate malicious software attacks such as viruses, spyware, and malware.

Legal Reference: Commissioner's Memo RT 09-010

Date Adopted: June 11, 2009

Last Revised:

7.21— 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. Parents, students, and staff, who choose to do so, may pay in advance for student and staff meals.

Date Adopted: July 9, 2009

Last Revised:

7.22—MANAGEMENT AND DISPOSAL OF DISTRICT PROPERTY

Definitions

For the purposes of this policy, the following definitions apply:

Commodities are all supplies, goods, material, computers, software, machinery and other equipment purchased on behalf of the district having a useful life of more than one year and an acquisition cost of \$1,000 or more per unit.

Surplus commodities are those commodities that are no longer needed, obsolete, irreparable, or worn out.

Real property is land and whatever is erected or affixed to land, such as structures or buildings.

Surplus real property is real property that is not presently needed or foreseen to be needed by the District, and that has been authorized for sale as surplus real property by vote of the School Board.

The District's purchases of commodities shall be in accordance with **Policy 7.5—PURCHASES OF COMMODITIES** and, to the extent applicable, the procurement requirements of any granting source of funding used to purchase the commodity. The Superintendent shall develop procedures governing the use, management, and dispersal of commodities. At a minimum, the procedures will cover the following topics.

1. labeling all commodities;
2. establishing adequate controls to account for their location, custody, and security;
3. annually auditing the inventory of commodities and updating a listing of such commodities to reconcile the audit with the district's inventory records. The audit will be documented and account for any transfer and/or disposal of a commodity.
4. disposing of surplus commodities and surplus real property, whether purchased in whole or in part with federal grant funds or with local funds.

Disposal of Surplus Commodities

The Board of Directors recognizes that commodities sometime become of no use to the District and thus meet this policy's definition of surplus commodities.

The Superintendent or designee(s) will determine the objective fair market value of surplus commodities. The District will strive to dispose of surplus commodities at or near their fair market value.

The Superintendent may declare surplus any commodity with a fair market value of less than \$1000. Surplus commodities with a fair market value of less than \$1000 will be periodically sold by the most efficient, cost effective means that is likely to result in sales at or near fair market value.

The Superintendent may submit a list of surplus commodities deemed to have a fair market value of \$1,000 or greater to the Board of Directors for authorization to sell such surplus commodities. Once the Board of Directors has authorized the sale of such surplus commodities, the Superintendent or designee(s) may sell that surplus commodity as the need arises. Items with a fair market value of \$1,000 or greater will be sold by the most efficient, cost effective means that is likely to result in sales at or near fair market value. If the Superintendent chooses to dispose of the surplus items by bid, the Superintendent or designee may set a minimum or reserve price on any item, and may reject all bids. The Superintendent or designee is authorized to accept the high bid provided the high bid is at or near the fair market value without further Board action unless the high bid comes under the jurisdiction of Arkansas ethics legislation in which case the provisions of A.C.A. §§ 6-24-101–107 would apply.

If attempts at public sales fail to produce any interested buyers or bidders, such remaining unsold commodities may then, at the discretion of the Superintendent, be disposed of as scrap or junk or be donated to appropriate charitable or education related entities. Computer or technology equipment will be cleansed of data prior to disposal.

Disposal of Surplus Real Property

The Board of Directors recognizes that real property it owns sometimes becomes no longer of use to the District and thus meets this policy's definition of surplus real property.

The Superintendent may submit a request to the Board of Directors for authorization to sell surplus real property. Once the Board of Directors has authorized the sale of such surplus real property, the Superintendent or designated individual(s) may sell that surplus real property as the need arises. The Superintendent or designee(s) shall be responsible for getting a determination of the objective fair market value of surplus real property. The district will strive to dispose of surplus items at or near their fair market value. The real property may be listed for sale with a real estate broker, and the Superintendent or designated individual may contract on behalf of the district to pay the usual and customary sales commission for such transactions, upon sale of the property.

If the Superintendent chooses to dispose of the surplus items by bid, the Superintendent or designee(s) may set a minimum or reserve price on any item, and may reject all bids. The Superintendent or designee is authorized to accept the high bid provided the high bid is at or near the fair market value without further Board action unless the high bid comes under the jurisdiction of Arkansas ethics legislation in which case the provisions of A.C.A. §§ 6-24-101–107 would apply.

If attempts at public sales fail to produce any interested buyers or bidders, such remaining unsold real property may then, if agreed to by the Superintendent and Board of Directors, be donated to

appropriate education related entities or not-for-profit organizations in accordance with the provisions of state law.

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

The disposal of school property must be for the benefit of the District and consistent with good business principles.

Legal References: A.C.A. § 6-13-111
 A.C.A. § 6-13-620
 A.C.A. § 6-21-108
 A.C.A. § 6-21-110
 A.C.A. § 6-24-101–107
 34 CFR § 80.3 – 80.52
 34 CFR § 80.31
 34 CFR § 80.32(d)(e)

Date Adopted: April 15, 2010

Last Revised:

7.23 – DISPOSAL OF NON-NEGOTIATED CHECKS OR UNCLAIMED PROPERTY

State law specifies how the District is to dispose of retained funds in the form of issued but non-negotiated checks that have been not been presented for payment within one calendar year. The District shall dispose of these retained funds in accordance with the law and remit the amount of all non-negotiated checks to the Unclaimed Property Division of the Arkansas Auditor's Office.

The District shall make a good faith effort to return physical items that have been left on District property to their rightful owners. When contact information is known for the owner of an item of a non-perishable nature left at the District, the District shall use the information to attempt to contact the owner to inform him/her of the location of the item. Owners of such items shall be given at least three weeks to pick up the item he/she left at the District. If the owner fails to pick up the item within the time allotted, the District may dispose of the item in a manner of its choosing.

The District is under no obligation to retain an abandoned, perishable item left on District property.

Legal References: A.C.A. § 18-28-201
 A.C.A. § 18-28-202(11), (c), (d)
 A.C.A. § 18-28-204
 A.C.A. § 18-28-206
 A.C.A. § 18-28-207
 A.C.A. § 18-28-208(a)
 A.C.A. § 18-28-210(b)(c)
 A.C.A. § 18-28-217
 A.C.A. § 18-28-221(a)
 A.C.A. § 18-28-224

Date Adopted: April 15, 2010

Last Revised:

7.24—SERVICE ANIMALS IN DISTRICT FACILITIES

In accordance with the provisions of the Americans with Disabilities Act, service dogs and trained miniature horses (hereinafter referred to as *service animals*) are permitted for use by individuals with disabilities on District property and in District facilities provided the individuals and their animals meet the requirements and responsibilities covered in this policy.

When an individual with a disability seeks to bring a service animal into a District facility, the District is entitled to ask the individual if the animal is required because of a disability and what work or task the animal has been trained to perform. The District is not entitled to ask for documentation that the animal has been properly trained, but the individual bringing the animal into a District facility will be held accountable for the animal's behavior.

Any service animal brought into a District facility by an individual with a disability must have been trained to do work or perform tasks for the individual. The work or tasks performed by the service animal must be directly related to the handler's disability. Examples of work or tasks include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship do not constitute work or tasks for the purposes of this policy.

Individuals with disabilities shall be permitted to be accompanied by their service animals in all areas of a public entity's facilities where members of the public, participants in services, programs or activities, or invitees, as relevant, are allowed to go.

A service animal shall be under the control of its handler. A service animal shall have a harness, leash, or other tether, unless either the handler is unable because of a disability to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case the service animal must be otherwise under the handler's control by means of voice control, signals, or other effective means.

District personnel may ask an individual with a disability to remove a service animal from the premises if:

1. The animal is out of control and the animal's handler does not take effective action to control it;
or
2. The animal is not housebroken.

If the District excludes a service animal due to the reasons listed above, the District shall give the individual with a disability the opportunity to participate in the service, program, or activity without having the service animal on the premises.

The District and its staff are not responsible for the care or supervision of a service animal brought onto District property or into District facilities by an individual with a disability.

The District shall not ask or require an individual with a disability to pay a surcharge, even if people accompanied by pets are required to pay fees, or to comply with other requirements generally not applicable to people without pets.

Legal References: 28 CFR § 35.104
 28 CFR § 35.136

Date Adopted: July 1, 2011

Last Revised: