

## SECTION 7—BUSINESS AND FINANCIAL MANAGEMENT

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## **7.1 FISCAL YEAR**

*Effective: June 14, 2004*

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

*Legal Reference: A.C.A. § 6-20-410*

*History BOE: 6/14/04*

## **7.2 ANNUAL OPERATING BUDGET**

*Effective: July 1, 2014*

- A. 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.
- B. 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.
- C. 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.
- D. Any changes made to the budget shall be in accordance with District policy and state law.

*Legal References: A.C.A. § 6-13-701 (e) (3), A.C.A. § 6-20-2202*

*History BOE: 6/14/04, Revised 8/8/05, 4/12/10, 4/14/14*

## **7.3 MILLAGE RATE**

*Effective: July 1, 2012*

- A. The Board shall publish one time in some newspaper published in the county in which the district lies, 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*

*History BOE: 6/14/04, 4/9/12*

## 7.4 GRANTS AND SPECIAL FUNDING

*Effective: June 14, 2004*

- A. 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.

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*History BOE: 6/14/04*

## 7.5 PURCHASES AND PROCUREMENT

*Effective: July 25, 2018*

- A. 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. No bids shall be taken for professional services.
- B. Definitions:
1. “**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.
  2. “**micro-purchases**” are purchases with a value of less than three thousand five hundred dollars (\$3,500) when purchased with Federal Funds
  3. “**Professional services**” are legal, financial advisory, architectural, engineering, construction management, and land surveying professional consultant services.
  4. “**Specifications**” means a technical description or other description of the physical and/or functional characteristics of a commodity.
- C. The Superintendent shall develop procedures for the procurement of micro-purchases that provide for the distribution of purchases between eligible vendors to the extent possible.
- D. Purchases of commodities with a purchase price of more than twenty thousand dollars (\$20,000) require prior Board approval; however, if an emergency exists, the Superintendent may waive this requirement.
- E. 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 7.15-RECORD RETENTION AND DESTRUCTION.

- F. The district will not solicit bids or otherwise contract for a sum greater than twenty-five thousand dollars (\$25,000) with vendors that are on the “excluded parties list” if the contract is to be paid from federal grants funds. (Names of vendors on the excluded parties list can be found at <http://www.epls.gov> )
- G. All purchases for a Federal program with an estimated purchase price between three thousand five hundred dollars (\$3,500) and twenty thousand five hundred dollars (\$20,500) and all purchases of commodities with an estimated purchase price that equals or exceeds twenty thousand five hundred dollars (\$20,500) 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.
- H. 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 the low bid was not accepted shall be attached to the bid. Bidders submitting written bids shall be notified in writing of the bid award.
- I. Whenever possible, a preference will be given to minority and women owned businesses.
- J. 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 the written determination is attached to the purchase order: Commodities in instances of an unforeseen and unavoidable emergency; Commodities available only from the federal government; Utility services; Used equipment and machinery; and Commodities available only from a single source.
- K. The District may purchase a new motor vehicle, other than a school bus, without soliciting bids if, at the time of the purchase, the:
1. Purchase is from a motor vehicle dealer licensed in Arkansas;
  2. Purchase price of the motor vehicle does not exceed the fleet price awarded by the Office of State Procurement; and
  3. Motor vehicle to be purchased is the same make and model motor vehicle as the make and model the fleet price was awarded for by the Office of State Procurement.
- L. Prospective bidders, offerors, or contractors may appeal to the district’s Superintendent if they believe the district failed to follow district bidding and purchasing policy or state law.
- M. Any award of a contract shall be subject to revocation for ten (10) working days from:
1. The initial awarding of the contract; or
  2. If an appeal is received, resolution of the appeal. The intent is to provide 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.

- N. 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:
1. That the contract award has been halted pending resolution of the appeal and could be revoked;
  2. The reasons for the appeal;
  3. That the recipient of the letter may respond to the protested issues identified in the appeal;
  4. Date the decision on the appeal will be made and notification sent;
  5. That if the appeal is upheld, the bidding process will be re-opened;
  6. 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.
- O. 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.
- P. The District reserves the right to extend or renew a contract that was previously awarded under the process governed by this policy and law, provided the extension or renewal, meet the following criteria.
1. The equipment and services provided under the extended or renewed contract meets or exceeds the specifications of the original bid.
  2. The extended or renewed contract agreement complies with the state of Arkansas's documentation requirements
  3. The cost of the extended or renewed contract is the same or less than the original contract.
  4. The extension or renewal is approved by the local school board.
- Q. **Professional Services:** The District does not use a bidding process when procuring professional services. Instead, when the District needs to procure professional services, the District shall:
1. Select three (3) qualified firms;
  2. Determine the most qualified firm by considering, at a minimum, the:
    - a. Specialized experience and technical competence of the firm with respect to the type of professional services required;
    - b. Capacity and capability of the firm to perform the work in question, including specialized services, within the time limitations fixed for the completion of the project;
    - c. Past record of performance of the firm with respect to such factors as control of costs, quality of work, and ability to meet schedules and deadlines; and
    - d. Firm's proximity to and familiarity with the area in which the project is located;
  3. Negotiate a contract for the project with the most qualified firm.

- R. When negotiating a contract, the District and the selected firm shall jointly prepare a detailed, written description of the scope of the proposed services. If the District is unable to negotiate a satisfactory contract with the firm selected, negotiations with that firm shall be terminated and the District shall negotiate a contract with the next most qualified firm. In the event the District is unable to negotiate a contract with any of the original selected firms, the District shall reevaluate the necessary professional services, including the scope and reasonable fee requirements, and return to step one.
- S. The District encourages firms who provide professional services to submit annual statements of qualifications and performance data to the District. The District shall request any additional information as needed for a particular public project.
- T. Definitions
1. Used school buses, over two years old as defined in A.C.A. §6-21-306(a), are exempt from bidding requirements.
  2. A “sole 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 the 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.
- U. The Superintendent shall establish a system to provide all employees with the procedures and forms necessary for the normal requisition and purchase of supplies needed for the operation of the schools. This system shall provide an orderly and systematic method for obtaining supplies by a school employee.
- V. All expenditures incurred by the school district shall have the approval of the Superintendent of Schools. Any obligation assumed without this approval shall become the personal responsibility of the person making the purchase.
- W. No purchasing official shall parcel or split any item or items with the intent or purpose to enable the purchase to be made under a less restrictive procedure.
- X. Any commodities purchased by the district through TAPS program satisfy the bidding requirements.

*Legal References:* A.C.A. § 6-21-301, 303, 304, 305, 306, 307, A.C.A. § 6-24-101 et seq., A.C.A. §9-11-801 et seq., 2 C.F.R §200.672 C.F.R. § 200.319, 2 C.F.R. § 200.320, 2 C.F.R. § 200.321, 2 C.F.R. § 200.324, 48 C.F.R §2.101

*History BOE:* 6/14/04, Revised 8/8/05, 3/12/07, 7/14/08, 4/12/10, 3/11/13, 4/13/15, 6/8/15, 3/11/16, 6/13/16, 7/10/17, 7/25/18

## **7.6 ACTIVITY ACCOUNT**

*Effective: July 1, 2012*

- A. 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.
- B. Activity funds are considered “school funds” and as such may only be spent for school related purposes.
- C. 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.

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

*History BOE: 6/14/04, 4/9/12*

## **7.7 CASH IN CLASSROOMS**

*Effective: June 14, 2004*

- A. No cash or checks are to be left in any classroom overnight. Staff, other than the District bookkeeper, who collect funds in the course of their employment shall deposit the funds daily with the bookkeeper. Bookkeepers should deposit daily, unless otherwise directed by the superintendent or business manager.

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*History BOE: 6/14/04, 6/11/12*

## **7.8 PERSONAL PROPERTY**

*Effective: June 14, 2004*

- A. To avoid confusion and the potential for misunderstandings, District staff that brings 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.

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*History BOE: 6/14/04*

## 7.9 PROPERTY INSURANCE

*Effective: June 14, 2004*

- A. 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.*

*History BOE: 6/14/04, 4/9/12*

## 7.10 PUBLIC USE OF SCHOOL BUILDINGS

*Effective: July 1, 2016*

- A. 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 and proper protection is afforded the district against the potential costs of such use. 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.
- B. The District shall establish a fee schedule for the school facilities the District intends to make available for public use. The fee schedule shall be individualized for each school facility and shall be based on a formula that allows the District to reclaim the actual costs incurred by the District from the use of the facility. School facilities that do not appear on the District's fee schedule shall not be available to the public. The District shall also require **any** non-school related group using a district facility to provide proof of having purchased sufficient active and current general liability insurance to cover damage to, or the cost to entirely replace the structure(s) and furnishing(s), if necessary due to the loss or, or damage to, District Property.
- C. 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 or the individual has a valid conceal carry license and leaves the concealed handgun in the individual's lock vehicle.

*Legal Reference: A.C.A. § 6-21-101, A.C.A. § 5-73-119, A.C.A. § 5-73-120, Arkansas Constitution Article 14, §2*

*History BOE: 6/14/04, 3/11/13, 7/8/13, 3/11/16*

## **7.11 USE OF SCHOOL FUNDS FOR NON-SCHOOL RELATED PURPOSES**

*Effective: July 1, 2016*

- A. School funds shall not be used for political, charitable, or humanitarian purposes.
- B. 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 that is renting a school facility for a political purpose so long as the event is not during school time or the employee takes personal or vacation leave, with prior approval of his/her supervisor, for the time the employee is attending the event.
- C. Any school employee found guilty or who pleads guilty, or nolo contendere to the use of District funds to support any ballot measure shall be immediately suspended, and recommended for termination by the superintendent.
- D. The Board of Directors is not prohibited from expressing an opinion on a ballot measure through the passage of resolution or proclamation. School employees are allowed to verbally express their views on a ballot measure other than in an attempt to persuade a student to the employee's point of view.
- E. District employees and members of the Board of Directors may incur incidental expenditure of District funds for travel costs when speaking at an event in which a ballot measure is discussed if the subject matter of the speaking engagement is within the scope of the person's official duties and responsibilities.
- F. District funds may be used to disseminate public information at a public speaking engagement. The incidental use of District resources may be used to prepare an analysis of the public information if such information is within the scope of the person's official duties and responsibilities.

*Legal Reference: Arkansas Constitution Article 14 § 2, A.C.A. § 7-1-103, A.C.A. § 7-1-111, A.C.A. § 21-8-402*

*History BOE: 6/14/04, Revised 7/14/08, 7/8/13, 3/11/16*

## **7.12 EXPENSE REIMBURSEMENT**

*Effective: July 1, 2015*

- A. 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, 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.

- B. 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.
- C. 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.
- D. Reimbursable Expenses
  - 1. 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. Approved travel shall be reimbursed at the rate determined by the Arkansas Department of Finance and Administration. The most current travel reimbursement rate may be accessed at <http://www.dfa.arkansas.gov/travel/Pages/faqs.aspx#1> and shall be based on the shortest, most reasonable, route available. In no event, shall mileage reimbursement exceed the amount based upon travel between Morrilton and the conference location.
  - 2. 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. Meals shall be reimbursed for the actual expense incurred up to a daily limit of \$34.00 or the rate allowed by the IRS for the location of the meal expense.
  - 3. Tips paid by a school employee for meals associated with travel as defined in this policy are reimbursable for up to 15% of the cost of the meal provided the employee submits a receipt for the meal as part of an "accountable plan" for reimbursement. Tips are not allowed if an employee is reimbursed using a "per diem" plan.
  - 4. 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.
  - 5. 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.

E. Expenses not covered

1. 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

F. 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.

G. 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.

Notes: The following IRS publications were used in the development of this policy. 15-A, 15-B, 463, 535, 1542, and the Fringe Benefit Training Guide 1. If the Board wishes to list any stipulations on reimbursement for travel made by the superintendent or other administrative personnel, specify the stipulations in this policy. Examples could be that administrators would be reimbursed for reasonable expenses incurred in the performance of their jobs which benefit the district and that had been pre-approved by their immediate supervisor(s). Superintendents could be contractually pre-cleared for reimbursement for specified travel purposes (actions required in the performance of their role as district leader and/or spokesperson and which benefit the district), mileage for their personal vehicle driven on district business, etc. If they felt the need, the Board could also periodically review the reimbursement records regarding the Superintendent to verify that they are in line with its intentions. Keep in mind that reimbursable expenses must not be lavish but reasonable based on the circumstances of the expenditure. Reimbursed expenses which exceed this threshold are considered income and must be reported as such to the IRS. You are not required to use either the state or the IRS rate, but by referring to a “going rate” it will make changing the rate a non-policy issue. It should be no more than the current rate recognized by the IRS. To find the current rate recognized by the IRS go to [www.irs.gov](http://www.irs.gov) and type in “mileage rates” in the search box. To access the current reimbursement rate for state employees, go to [www.arkansas.gov/dfa/accounting](http://www.arkansas.gov/dfa/accounting). Per diem reimbursement rates are established by the IRS and for the purposes of this policy you may use them as either a guide or the gospel for meals, lodging, or both. We have chosen not to stipulate expenditures remain within the per diem rates because so many conferences are at hotels that simply do not fit IRS’s rates. If you choose to limit meal reimbursement to the per diem rates, substitute the following sentence for the one included in the policy. “Meals shall be reimbursed for the actual expense up to the IRS per diem limits.” You can further choose to specify that your reimbursement will be “x” percent per meal (breakfast, lunch and dinner) of the per diem rate. Please note that reimbursed expenditures which are lavish based on the circumstances of the expenditure are considered wages to the extent they are excessive. The language in the policy allows reimbursements for actual expenses (hotel or food) to not be taxable income so long as they are not “lavish.” An example of lavish would be if the employee chose to stay in a suite instead of a non-suite room. In the context of conference based travel, the conferences usually have a block of rooms at a special rate. If that option is available and the employee chooses a higher cost room, it would be “lavish.” The following information is provided for your convenience if you choose to limit expenditures to the per diem rates. Reimbursement rates vary and can be determined by going to [http://www.gsa.gov/portal/content/104877?utm\\_source=OGP&utm\\_medium=print-radio&utm\\_term=portal/category/21287&utm\\_campaign=shortcuts](http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=portal/category/21287&utm_campaign=shortcuts). Act 715 of 2007 allows state employees to be reimbursed for

tips for amounts up to 15% of the bill. Page 5 of IRS Publication 463 specifies tips the IRS deems acceptable for certain expenses, but state law can be more restrictive than what IRS permits. General's Opinion 2012-070 essentially blesses tips up to a 15% cap paid by municipal employees in such a way that it can be construed to also apply to school employees. To be eligible for tip reimbursement, the employee must file for actual expenses (receipts required) and NOT as part of a per diem rate reimbursement.

*Cross References: 3.20—LICENSED PERSONNEL REIMBURSEMENT OF TRAVEL EXPENSES,  
8.14—CLASSIFIED PERSONNEL REIMBURSEMENT OF TRAVEL EXPENSES*

*History BOE: 6/14/04, Revised 8/8/05, 5/8/06, 9/10/07, 3/14/11, 7/8/13, 8/10/15*

## **7.13 MANAGEMENT AND DISPOSAL OF DISTRICT PROPERTY**

*Effective: July 1, 2017*

- A. Definitions: For the purposes of this policy, the following definitions apply:
1. “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 (1) year and an acquisition cost of one thousand dollars (\$1,000) or more per unit.
  2. “Fair market value” means the amount a reasonable buyer would be willing to pay for a particular piece of property based on an objective set of criteria, which may include, but are not limited to: any improvements or damage to the property; the demand for similar property; the selling price for the property by the producer of the property or re-sale outlets; and the value of the property as determined by an independent appraiser.<sup>1</sup>
  3. “Real property” is land and whatever is erected or affixed to land, such as structures or buildings.
  4. “Surplus commodities” are those commodities that are no longer needed, obsolete, irreparable, or worn out.
  5. “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. Surplus real property may include unused or underutilized facilities.
  6. “Trash” are those items that would otherwise belong to another category of goods or property defined in this policy, but which, due to the property’s age or an act of God, have less value than it would cost to repair the item. Examples could include, but are not limited to, fire damage, vehicle accidents, extreme age, and/or decline in value of the item.
  7. “Unused or underutilized facility” means a school facility or other real property that:
    - a. As a whole or in a significant portion, is not being used for a public educational, academic, extracurricular, or administrative purpose and the nonuse or underutilization threatens the integrity or purpose of the school facility or other real property as a public education facility; and
    - b. Is not subject to either a lease to a third party for fair market value or an executed offer to purchase by a third party for fair market value as of July 30, 2017.
- B. General Policy: The District’s purchases of commodities shall be in accordance with Policy 7.5—PURCHASES AND PROCUREMENT 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.
5. The disposal of school property must be for the benefit of the school district and consistent with good business principles.

C. Disposal of Surplus Commodities

1. The Board of Directors recognizes that commodities sometimes become of no use to the District and thus meet this policy's definition of surplus commodities.
2. The Superintendent or designee(s) will determine the objective fair market value (FMV) of surplus commodities. The District will strive to dispose of surplus commodities at or near their FMV.
3. The Superintendent may declare surplus any commodity with an FMV of less than one thousand dollars (\$1,000). Surplus commodities with an FMV of less than one thousand dollars (\$1,000) will be periodically sold by the most efficient, cost effective means that is likely to result in sales at or near FMV.
4. The Superintendent may submit a list of surplus commodities deemed to have a FMV of one thousand dollars (\$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 FMV of one thousand dollars (\$1,000) or greater will be sold by the most efficient, cost effective means that is likely to result in sales at or near FMV. 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 FMV 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.
5. 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.

D. Disposal of Surplus Real Property

1. 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.
2. By February 1 of each year, the District shall submit a report to the Division of Public School Academic Facilities and Transportation (Division) that identifies all unused or underutilized school facilities in the District and the unused or underutilized school facilities, if any, that are designated in the District's facilities

- master plan to be re-used, renovated, or demolished as part of a specific committed project or planned new construction project.
3. If the Division classifies a District facility or District real property as being unused or underutilized, the District may appeal the Divisions determination to the Commission for Public School Academic Facilities and Transportation (Commission).
  4. The District shall make unused or underutilized public school facilities available for lease for no more than FMV5 to any open-enrollment public charter school (charter) located within the District's geographic boundaries that makes a request under the charter's statutory right of access unless the District makes an affirmative showing by a preponderance of the evidence to the Commission that:
    - a. The school facility, or the property to which the school facility is attached, will be needed by the District to accommodate future growth of the District; or
    - b. Use of the school facility or other real property by a charter would have a materially negative impact on the overall educational environment of an educational campus located within five hundred feet (500') of the school facility or other real property sought to be leased by the charter.
  5. The terms of a lease executed between the District and a charter shall provide that the lease shall be cancelled and be of no effect if the charter:
    - a. Fails to use the facility or other real property for direct student instruction or administrative purposes within two (2) years of the effective date of the lease;
    - b. Closes, has its charter revoked, or has its charter application denied by the charter authorizer; or
    - c. Initially uses the facility or other real property, but then leaves the facility or other real property unused for more than one hundred eighty (180) days.
  6. If requested or agreed to by the charter, The District may sell the unused or underutilized facility or other real property to the charter for FMV.
  7. If the District decides to sell, lease, or otherwise transfer ownership of a District facility, a charter located within the District's geographic boundaries shall have a right of first refusal to purchase or lease the facility for FMV. The charter's right of first refusal shall continue for two (2) years after the date the District last used the school facility or other real property as an academic facility.
  8. If the District decides to sell or lease a District facility or other real property that has been identified by the Division as an unused or underutilized school facility to a third party that is not a charter, then the District may not sell or lease the facility until the later of:
    - a. Two (2) years after the date the facility or other real property is identified by the division as an unused or underutilized public school facility, so long as no charter has claimed a right of access or a right of first refusal; or
    - b. Three (3) years from the date the District facility or other real property has been identified by the division as an unused or underutilized public school facility if the District designated the facility or other real property to be reused, renovated, or demolished as part of a specific committed project or planned new construction project in the District's facilities master plan.
  9. The District may petition the division for a waiver of the time restrictions for the sale or lease of a District's unused or underutilized facility. The petition shall

include a statement that the District believes that no charter would be interested in leasing or purchasing the unused or underutilized school facility. If the District receives a waiver, the District may immediately sell, lease, or otherwise dispose of the unused or underutilized facility. The District may appeal the denial by the Division of a waiver to the Commission.

10. 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 and this policy allows. The Superintendent or designee(s) shall be responsible for getting a determination of the objective FMV of surplus real property. The district will strive to dispose of surplus items at or near their FMV. 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.
11. 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 FMV 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.
12. 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, not-for-profit organizations, the county, city, or incorporated town in accordance with the provisions of state law.
13. Items obtained with federal funds shall be handled in accordance with applicable federal regulations, if any.
14. The District may not make a part of the disposal of District real property a covenant that prohibits the sale or lease of former District facilities or other real property to a charter that is located within the District's geographic boundaries.

E. Disposal of Surplus Real Property After Consolidation

1. Except as otherwise prohibited by this policy, real property of a consolidated school district that is no longer being used for educational purposes and has not been sold, preserved, leased, or donated two (2) years after the effective date of consolidation shall be made available for use by a publicly supported institution of higher education, a technical institute, a community college, a not-for-profit organization, a county, a city, or incorporated town by the Board of Directors for the following purposes:
  - a. Having the real property preserved, improved, upgraded, rehabilitated, or enlarged by the donee;
  - b. Holding of classes by statutorily authorized education related entities; or
  - c. Providing community programs and beneficial educational services, social enrichment programs, or after-school programs.

- F. Trash: Trash, as defined in this policy, may be disposed of in the most cost efficient or effective method available to the district.

*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. § 6-21-803, A.C.A. § 6-21-806, A.C.A. § 6-21-815, A.C.A. § 6-21-816, A.C.A. § 6-24-101-107, 2 CFR §200.311, 2CFR §200.313

*History BOE: Adopted 4/12/10, 3/11/13, 4/14/14, 5/11/15, 3/11/16, 7/10/17*

## **7.14 USE OF DISTRICT CELL PHONES AND COMPUTERS**

*Effective: May 11, 2009*

- A. 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 phone and/or computer for non-school purposes, except as permitted by District policy, shall be subject to discipline, up to and including termination. School employees may be issued District cell phones if their position requires the employee be available at all times for work related emergencies or the employee be available to speak with others on school related business when the employee is away from the office. Employees issued cell phones for such purposes may use the phone for personal use on an “as needed” basis. Students who use school issued cell phone and/or computer 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.
- B. All employees are forbidden from using cell phones while driving any District owned vehicle at any time. Violation may result in disciplinary action up to and including termination.

Note: The IRS has changed its position regarding the use of district issued cell phones for personal use for those employees who have a genuine need for a cell phone due to their job’s duties. Cell phones cannot be issues as a fringe benefit, but only as a “legitimate” need related to their job’s responsibilities. There is no longer a need to keep track of personal calls and claim their value as income. The district has the option of supplying the phone directly to the employee or of reimbursing the employee for the cost of his/her personal phone that is used for both District and personal purposes. Any such reimbursement can only be for the specific employee and not any other individuals associated with that employee’s cell phone plan. There has been no change to the use of school computers for personal purposes. Please be aware that telephone records for both personal and school business calls of any school employee’s district-provided cell phone can be requested and must be disclosed by the school district under the Arkansas Freedom of Information Act.

*Cross References:* 3.34—LICENSED PERSONNEL CELL PHONE USE, 4.47— POSSESSION AND USE OF CELL PHONES, BEEPERS, ETC., 8.25—CLASSIFIED PERSONNEL CELL PHONE USE

*Legal References:* IRC § 132(d), IRC § 274(d), IRC § 280F(d)(4), IRS Publication 15B

*History BOE: Adopted 7/14/08, Revised 6/11/12*

## **7.15 RECORD RETENTION AND DESTRUCTION**

*Effective: July 25, 2018*

- A. 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 receives 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.

B. Definitions:

1. **“Directly or directly interested”** (hereinafter “directly”) means receiving compensation or other benefits personally or to an individual’s household from the person, business, or entity contracting with the District.
2. **“Indirectly or indirectly interested”** (hereinafter “indirectly”) means that a family member, business, or other entity in which the individual or a family member has a financial interest will receive compensation or benefits.
3. **“Record”** is defined for the purposes of this policy, as an item or items, whether electronic or material, that are created by, at the request of, or received by and purposefully retained by a board member, administrator, or employee in the ordinary course of District business. Examples include, but are not limited to:
  - a. Any kind of correspondence;
  - b. Calendars;
  - c. Computer files and documents (which may include drafts);
  - d. Telephone logs;
  - e. Expense records;
  - f. Audio or video recordings that are created for the purpose of monitoring the security of District property or the safety of District students;
  - g. Documentation related to transactions or contracts for:
    - Services with Board members, administrators, employees, or members of their families covered under the statutorily defined ethical restrictions associated with a contract for services provided for the District involving a Board member, administrator, or employee who "directly or indirectly" benefits from the contract;
    - An exemption granted by the Arkansas Department of Education (ADE) from the statutorily defined ethical restrictions associated with a contract for employment or for services provided for the District that involve a District administrator, board member, or employee.

C. 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, microfiche, computer disk) material. The Superintendent or designee shall ensure the effective and efficient securing, cataloging, storing, and appropriate scheduled destruction of all records.

D. 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/graduation – forever

5. Financial Records – five (5) years
  6. Documentation, including letters of approval, related to transactions or contracts for services covered by this policy and Arkansas statutes for Board members or members of their families or for waivers granted to District employees - thirteen years
  7. Documentation relating to payments or reimbursements made by a vendor on behalf of a board member, administrator, or employee for travel, lodging, food, registration, entertainment, or other expenses – Three (3) years
  8. Employment applications, including applicant lists, applicant interview evaluations, documentation in response to requests for reasons for a failure to be interviewed and/or hired, and hiring determinations - five (5) years
  9. Expenditures made with federal grant monies – governed by the terms of each grant
  10. Video Surveillance Recordings – the timeline established in Policy 4.48—VIDEO SURVEILLANCE
  11. Emails – whatever the district’s policy is on this subject
  12. Documents filed with the IRS, including those required in Policy 7.23-Health Care Coverage and the Affordable Care Act – four (4) years
  13. Statewide assessment security agreement – Three (3) years
- E. 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.
- F. The records’ storage system devised by the Superintendent and 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.
- G. 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.

- H. 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.

*Cross References: Policy 3.19—LICENSED PERSONNEL EMPLOYMENT, Policy 8.13—CLASSIFIED EMPLOYMENT*

**Legal Reference:** A.C.A. § 5-1-109(c)(2), (g), A.C.A. § 6-13-619, A.C.A. § 6-17-104, A.C.A. § 6-17-2301, A.C.A. § 6-18-901, A.C.A. § 6-24-102(8) (15), A.C.A. § 6-24-105(d), A.C.A. § 6-24-106(c)(6), A.C.A. § 6-24-107(c), A.C.A. § 6-24-115, A.C.A. § 21-3-302, 303, ADE Rules Governing Ethical Guidelines and Prohibitions for Educational Administrators, Employees, Board Members, and Other Parties, ADE Rules Governing the Arkansas Educational Support and Accountability Act, 26 C.F.R. § 31.6001-1, 34 C.F.R. § 99.2 Federal Rules of Civil Procedure Numbers 16, 26, 33, 34, 37, and 45

**History BOE:** Adopted 7/14/08, 4/14/14, 4/13/15, 7/25/18

## **7.16 INFORMATION TECHNOLOGY SECURITY**

*Effective: July 1, 2015*

- A. 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. To aid the superintendent in creating, monitoring, and updating the District’s IT Security system, the superintendent shall appoint an information security officer (ISO). The ISO shall be responsible for:
1. Overseeing the District-wide IT security system;
  2. Development of District IT policies and procedures;
  3. Development and leading of employee training on the IT Security requirements;
  4. Ensuring compliance with the adherence to the Arkansas Department of Education (ADE) IT Security standards.
- B. The ISO shall work with other IT staff, the superintendent, and district management appointed by the superintendent to develop a District IT Security system necessary to meet the requirements of this policy and ADE’s standards. The IT security system shall contain the necessary components designed to accomplish the following:
1. The District IT security system shall contain mechanisms, policies, procedures, and technologies necessary to prevent disclosure, modification, or denial of sensitive information.
    - a. For the purposes of the IT Security system, “sensitive data” is any and all student and employee data that is either personally identifiable information (PII) or any non PII information that, if assembled together, would allow a reasonable person to identify an individual. Sensitive data includes, but is not limited to:
      - Student personally identifiable information, except as allowed by the Family Educational Rights and Privacy Act (FERPA); and
      - Employee personally identifiable information, except as required by Ark. Code Ann. § 6-11-129.
    - b. All District employees having access to sensitive information shall receive annual IT security training, which shall emphasize the employee’s personal responsibility for protecting student and employee information.

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.
  - a. User workstations shall not be left unattended when logged into sensitive systems or data that includes student or employee information. Workstation settings shall be set for automatic log off and require a password for the system to restore from screensavers.
  - b. All equipment that contains sensitive information shall be secured to deter theft. No sensitive data shall be retained on laptops and/or remote devices (home computer, thumbdrives, cellphones, CDs, etc.) unless it is encrypted in accordance with the Arkansas State Security Office's Best Practices.
  - c. Server rooms and telecommunication rooms/closets shall be protected by appropriate access control. The rooms shall be segregated from general school or District office areas to restrict access. Server room access control shall be enforced using locked and restricted access to IT to allow unescorted access only to IT or management staff who require the access to perform their job functions.
3. Network perimeter controls will be implemented to regulate traffic moving between trusted internal (District) resources and external, untrusted (internet) entities. All network transmission of sensitive data shall enforce encryption where technologically feasible.
  - a. The District shall maintain a network configuration management program that includes at a minimum:
    - A network diagram identifying all connections, addresses, and purpose of each connection including management approval of all high risk internet facing ports such as mail (SMTP/25), file transport protocol (FTP/20-21), etc.
    - All public facing (internet) servers and workstations segmented on a demilitarized zone (DMZ) that keeps them separate from the internal District network. Segmentation shall be through firewall, router and VLAN access.
  - b. All wireless access shall require authentication. The DISTRICT wireless networks will deploy network authentication and encryption in compliance with the Arkansas State Security Office's Best Practices. Scans for rogue wireless devices will be conducted at a minimum monthly. Any Rogue wireless device shall be disabled.
  - c. Remote access with connectivity to the District internal network shall be achieved using encryption.
  - d. Appropriate WARNING BANNERS shall be implemented for all access points to the District internal network.
4. System and application access will be granted based upon the least amount of access to data and programs required by the user in accordance with a business need-to-have requirement.
  - a. The District shall enforce strong password management for:
    - Employees and contractors as specified in Arkansas State Security Office Password Management Standard.
    - Students as specified in Arkansas State Security Office K-12 Student Password Management Best Practice.

- b. User access shall be limited to only those specific access requirements necessary for an employee to perform his/her job functions. Where possible, segregation of duties shall be utilized to control authorization access.
  - c. User access shall be granted and terminated upon timely receipt of a documented access request/termination. All access requests shall require approval by the ISO or designee. Ongoing access shall be reviewed for all users at a minimum annually.
  - d. Audit and log files shall be generated and maintained for at least ninety (90) days for all critical security-relevant events, including but not limited to:
    - Invalid logon attempts;
    - Changes to the security policy/procedures; and
    - Failed attempts to access objects by unauthorized users.
  - e. IT administrator privileges for operating system(s), database(s), and applications shall be limited to the minimum number of staff required to perform these sensitive duties.
5. Application development and maintenance for in-house developed student or financial applications will adhere to industry processes for segregating programs and deploying software only after appropriate testing and management approvals.
- a. Any custom-built student or financial applications or supporting applications that interface, integrate with, or provide queries and reporting to/from student or financial systems shall be developed using a system development life cycle approach that incorporates at a minimum:
    - Planning, requirements, and design;
    - User acceptance testing (UAT);
    - Code reviews; and
    - Controlled migration to production.
  - b. Any changes to core or supporting applications that provide student or financial processing or reporting shall be implemented in a controlled manner that includes at a minimum:
    - Documentation of any change, including changes to both infrastructure and application;
    - Management approval of all changes; and
    - Controlled migration to production, including testing as appropriate.
6. Monitoring and responding to IT related incidents will be designed to provide early notification of events and rapid response and recovery from internal or external network or system attacks.
- a. The District shall develop and maintain an incident response plan to be used in the event of system compromise that shall include:
    - Emergency contacts;<sup>4</sup>
    - Incident containment procedures; and
    - Incident response and escalation procedures.
7. To ensure continuous critical IT services, the District ISO will develop a business continuity/disaster recovery plan appropriate for the size and complexity of the District IT operations.
- a. The district-wide business continuity plan shall include at a minimum:
    - Procedures for performing routine backups at least weekly and the storage of backup media at a secured location other than the server

room or adjacent facilities. Backup media shall be stored off-site a reasonably safe distance from the primary server room and retained in a fire resistant receptacle.

- A secondary backup processing location, such as another School or District building, shall be identified.
  - A documented calling tree with emergency actions to include:
    1. Recovery of backup data;
    2. Restoration of processing at the secondary location; and
    3. Generation of student and employee listings to ensure an accurate head count.
8. Server and workstation protection software will be deployed to identify and eradicate malicious software attacks such as viruses, spyware, and malware.
- a. Spyware and virus protection software shall be installed, distributed, and maintained on all production platforms, including:
    - File/print servers;
    - Workstations;
    - Email servers;
    - Web servers; and
    - Application and database servers.
  - b. Malicious software protection shall include:
    - Weekly update downloads;
    - Weekly scanning;
    - The malicious software protection to be in active state (real-time) on all operating servers/workstations.
  - c. All security-relevant software patches shall be applied within thirty (30) days and critical patches shall be applied as soon as possible.

*Legal Reference: Commissioner's Memo RT 15-010, A.C.A §4-110-101 et seq.*

*History BOE: Adopted 5/11/09, 6/8/15*

## **7.17 FOOD SERVICE PREPAYMENT**

*Effective: July 1, 2017*

- A. The District participates in USDA's Community Eligible Provision (CEP) and provides meals to all students at no charge. The District does not provide credit for staff and students to charge for a la carte or other food and beverage items available for purchase in the school food service areas. A la carte or other food and beverage items may be purchased by either providing payment for the items at the time of receipt. Parents, or students choosing to do so, may pay in advance for a la carte or other food and beverage items through any of the following method:
1. Submitting cash or check payment to school's food service.

*Cross reference 4.51*

*Legal References: Commissioner's Memo CNU-17-003, Commissioner's Memo CNU-17-024*

*History BOE: 2/13/17*

## **7.18 DISPOSAL OF NON-NEGOTIATED CHECKS OR UNCLAIMED PROPERTY**

*Effective: July 1, 2010*

- A. 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.
- B. 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<sup>1</sup> 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.
- C. The district is under no obligation to retain an abandoned, perishable item left on district property.

*Notes: The first paragraph of this policy is short, but it has great importance especially if your district has not been submitting reports as the law requires. Checks are considered to be non-negotiated when they have not been paid by the bank from the school district's checking account and shown as cleared on the school district's bank statement. Funds are considered "unclaimed" after a check has been issued and mailed, but is not presented for payment at the bank or appear on the bank statement in the 12-month period after it has been issued. Districts are required to file annual reports by October 31. The state auditor's website <http://www.auditorjimwood.org/index.html> has a section that does a good job of explaining the requirements. Additionally, because the code listed as legal references for this policy are not in the new law book, they are available on our policy update website. you may choose the time period that works for your district. Enforcing the time limit may depend on the item that has been left behind and possible circumstances surrounding how the item was left at the district.*

*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*

*History BOE: Adopted 4/12/10*

## **7.19 SERVICE ANIMALS IN DISTRICT FACILITIES**

*Effective: July 1, 2014*

The South Conway County School District acknowledges its responsibility to permit students and/or adults with disabilities to be accompanied by a "service animal" in its school buildings, in classrooms, and at school functions, as required by the Americans with Disabilities Act, 28 C.F.R. Part 35, subject to the following:

- A. All requests for an individual with a disability to be accompanied by a service animal must be addressed in writing to the Superintendent of Schools at 100 Baramore St., Morrilton, AR 72110 and must contain required documentation of vaccinations. This

written request must be delivered to the Superintendent of Schools' Office at least ten business days prior to bringing the service animal to school or a school function.

- B. Owners of a service dog must provide annual proof of the following vaccinations: DHLPPC (Distemper, Hepatitis, Leptospirosis, Parainfluenza, Parvovirus, Coronavirus), Bordetella, and Rabies.
- C. Owners of service miniature horses must provide annual proof of the following vaccinations: Equine Infectious Anemia (Coggins Test), Rabies, Tetanus, Encephelomyelitis, Rhinoneumonitis, Influenza, Strangles.
- D. All service dogs must be spayed or neutered.
- E. All service animals must be treated for, and kept free of, fleas and ticks.
- F. All service animals must be kept clean and groomed to avoid shedding and dander.
- G. Owners of service animals are liable for any harm or injury caused by the animal to other students, staff, visitors, and/or property.
- H. The animal must be a dog or, in specific circumstances, a miniature horse. No other species of animal, whether wild or domestic, will be permitted in schools as a "service animal."
- I. The animal must be "**required**" for the individual with a disability. 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.
- J. 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.
- K. 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; no animal brought solely for any of these reasons shall be permitted on school grounds.
- L. Special Provisions/Miniature Horses: Requests to permit a miniature horse to accompany a student or adult with a disability in school buildings, in classrooms, or at school functions, will be handled on a case-by-case basis, considering:

1. The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
  2. Whether the handler has sufficient control of the miniature horse;
  3. Whether the miniature horse is housebroken; and
  4. Whether the miniature horse's presence in a specific facility compromises legitimate safety requirements that are necessary for safe operation.
- M. **Removal of a Service Animal:** A school administrator may ask an individual with a disability or his/her parents to remove a service animal from a school building, a classroom, or from a school function if any one of the following circumstances occurs:
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; or
  3. The animal's presence would "fundamentally alter" the nature of the service, program, or activity.

If an animal is properly excluded. If a public entity properly excludes a service animal under Sec. 35.136(b), it 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. 28 C.F.R. Sec. 35.136(c).

- N. A service animal must 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.
- O. The school system is not responsible for the care or supervision of a service animal, including walking the animal or responding to the animal's need to relieve itself.
1. The School District is not responsible for providing a staff member to walk the service animal or to provide any other care or assistance to the animal.
  2. Students with service animals are expected to care and supervise their animal. In the case of a young child or a student with disabilities who is unable to care for or supervise his or her service animal, the parent is responsible for providing care and supervision of the animal. Issues related to the care and supervision of service animals will be addressed on a case-by-case basis in the discretion of the building administrator.
  3. Prior to working in the school, any person responsible for providing care and supervision of the animal must go through the same process for background checks as required of all employees of the school system.

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***Legal Reference:*** 28 CFR § 35.104, 28 CFR § 35.136, 28 CFR § 36.302, A.C.A. § 20-14-304, A.C.A. § 20-14-308

***History:*** BOE: Adopted 3/14/11, 4/14/14

## 7.19.1 THERAPY ANIMALS

*Effective: July 1, 2018*

### A. Definitions

1. “**Therapy animal**” means an animal that is a graduate of a program through an assistance dog organization that is a member of Therapy Dogs International or a similar nonprofit organization that attempts to select the highest standard of training for animals for the purpose of emotional support, well-being, comfort, or companionship to school district students. Therapy animals are the personal property of a school district employee or volunteer and are not owned by the school district. Therapy animals do not meet the definition of “service animals” under the Americans with Disabilities Act.
2. “**Therapy animal handler**” means an employee of the school district or volunteer who has received training and passed an evaluation from Therapy Dogs International or a similar nonprofit organization for handling a specific therapy animal and who will be handling and overseeing care of that specific therapy animal for the entire time the animal is on a District campus.

### B. The District recognizes that specially trained therapy animals can provide educational benefits for District students. District staff who wish to have therapy animals made available to students shall submit a plan to the building principal. The proposal shall address all of the following areas:

1. The location for the therapy animal to be kept when the therapy animal is on campus, which must meet all of the following conditions:
  - a. Direct access to the outdoors to permit the therapy animal to enter and exit the building without using the building’s interior hallways;
  - b. Free of an intake for the building ventilation system or an independent ventilation system;
  - c. Non-porous surfaces, including carpet-free floors, for easy hair removal, cleaning, and sanitation;
2. The proposed therapy animal or the therapy animal service provider:
  - a. The certification the proposed therapy animal has received, including the training required to receive the certification;
  - b. the credentials of the certification providers ;
  - c. Copy(ies) of the temperance evaluation (s) of the proposed therapy animal;
  - d. The credentials of the temperance evaluator(s);
  - e. Proof Demonstrating the therapy animal is current on all vaccinations;
3. Students:
  - a. The set(s) of students whom the therapy animal is intended to serve;
  - b. Proposed training to be provided to students on the appropriate behavior and treatment of the therapy animal;
  - c. Consequences for inappropriate treatment of the therapy animal;
  - d. The anticipated goals for and intended uses of the therapy animal;
4. The therapy animal’s handler must provide:
  - a. The individual(s) who will be responsible for handling the therapy animal;
  - b. Training obtained by the proposed handler(s);
  - c. The credentials of the providers of the handler’s training;
  - d. Proposed schedule for the handler(s) to provide necessary care for the therapy animal, including exercise, feeding, watering, bodily functions, and any cleanup resulting from caring for the animal; and

- e. Proof of an insurance policy that provides liability coverage for the therapy animal while on District property.
- C. The building principal may reject the proposal if:
1. The proposal does not meet the requirements of this policy;
  2. The principal does not perceive any educational benefit to be achieved based on the information contained in the proposal;
  3. The building principal believes that the time required to meet the needs of the therapy animal is inconsistent with the assigned duties of the school employee(s) proposed as the therapy animal's handler(s); or
  4. The proposal is otherwise inconsistent with the needs of the school or school building.
- D. The building principal shall submit any proposal the principal desires to be approved to the superintendent, or designee, for final review and approval. If the superintendent, or designee, approves the proposal, the superintendent, or designee, shall submit written approval for an individual documented therapy animal or for a therapy animal service before the individual animal or an animal provided by the therapy animal service may be present on a District campus.
- E. Any approved therapy animal program may have its approval suspended or curtailed, at any time, for any reason. District employees shall not receive any additional pay, stipend, or compensation for providing the therapy animal or for being the handler and/or the owner of the therapy animal. The supervision and care of the approved therapy animal is solely the responsibility of the therapy animal handler(s) when the therapy animal is on a District campus. The therapy animal handler will assume full responsibility and liability for any damage to school district property or injury to district staff, students, or others while the therapy animal is on a District campus. The therapy animal handler must maintain an insurance policy that provides liability coverage for the therapy animal while on District property.
- F. Approved therapy animals must be clean, well groomed, in good health, house broken, and be current on all vaccinations and immunizations. An approved therapy animal shall have appropriate identification identifying it as a therapy animal at all times while on District property. The therapy animal shall be under the control of the therapy animal's handler(s) at all times, which requires the therapy animal be attached to the therapy animal's handler by means of a leash or harness whenever the therapy animal is on District property and outside of its designated room.
- G. The building principal is to receive a verbal report within fifteen (15) minutes of any act of aggression or defensive behavior by the therapy animal towards a human, which includes vocalizations such as growling, or any aggressive or inappropriate behavior by a student directed toward a therapy animal. A full written incident report shall be submitted to both the building principal and the superintendent, or designee, before the close of the following school day. An act of aggression or defensive behavior by a therapy animal shall result in:
1. An immediate end of the current student's session with the therapy animal;
  2. The prohibition of any further interactions between the therapy animal and students for the remainder of the school day; and
  3. Exclusion of the therapy animal from campus until the superintendent, or designee, completes an investigation and authorizes the therapy animal's return to campus.
- H. At no time will a therapy animal be taken through a District building to meet with a student. Students who have time scheduled with a therapy animal shall go to the room where the therapy animal is located. A student shall not schedule or attend a session with the therapy animal until

the student's parents, or the student if over eighteen (18) years of age, provides written authorization for the student to use the services of a therapy animal.

- I. If a student demonstrates symptoms of an allergic reaction during or after a session with the therapy animal, the student's parents shall receive written notification of the possibility of their student's allergy and that the student shall not have any future sessions with the therapy animal. If other student's in the same classroom demonstrate symptoms of an allergic reaction following a student's return to class after a session with the therapy animal, no further sessions with the therapy animal shall be scheduled for students in that classroom and the parents of a student who demonstrated symptoms of an allergic reaction shall receive written notification of their student's possible allergy.
- J. This policy is not intended to, and does not, allow students, parents, or staff to bring emotional support animals onto any District campus. Individuals who bring an animal onto a District campus that does not meet the definition of a service animal under policy 7.19—SERVICE ANIMALS or that has not been approved under this policy shall be asked to leave campus. Repeated violations may result in disciplinary or legal action.

Cross Reference: 7.19—SERVICE ANIMALS

***Legal Reference:***

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***History:*** 3/12/18

## **7. 20 ELECTRONIC FUND TRANSFERS**

***Effective: July 1, 2012***

- A. District funds shall only be disbursed by the district treasurer upon the receipt of checks or warrants signed by the District Board of Director's 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.
- B. For the purposes of this policy, "initiated by the District" means the District controls both the timing and the amount of the funds transfer.
- C. 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.
- D. "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.

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

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***History BOE:*** 6/11/12

## **7.21 NAMING SCHOOL FACILITIES**

*Effective: July 1, 2013*

- A. Except as otherwise permitted in this policy or Arkansas law, the District shall not name any building, structure, or facility, paid for in whole or in part with District funds, for an individual living at the time of its completion who, in the ten (10) years preceding its construction, was elected, or held, a federal, state, county, or municipal office and received a salary for his/her service.
- B. Exceptions to the preceding paragraph may be made when a building, structure, or facility is a constructed through the use of at least 50% private funds or, the name refers to:
  - 1. an individual(s) living at the time of its completion and who has historical significance;
  - 2. an individual who is or has been a prisoner of war; or
  - 3. a living individual who is at least 75 years of age and is retired.

*Legal Reference: A.C.A. § 25-1-121*

*History BOE: 7/8/13*

## **7.22 PRIVATE SPONSORSHIP OF EXTRACURRICULAR EVENTS**

*Effective: July 1, 2014*

- A. The Superintendent, or designee, may negotiate for the private sponsorship of an event to take place during the time allotted for a half-time break of any of the District's interscholastic activities. The amount of time for a half-time break shall not be extended for the event.
- B. The school district shall not discriminate against potential sponsors based on political affiliation, religion, or perceived message. The superintendent, or designee, may decline sponsorship for any of the following reasons:
  - 1. The sponsored event would conflict with school or school group presentations;
  - 2. The proposed event would be logistically impracticable due to the estimated time, required materials for the event, or for other reasons associated with the implementation of the event;
  - 3. The proposed event would make continuation of the interscholastic activity impracticable due to residual mess/trash resulting from the activity; or
  - 4. The proposed event would present an unacceptable safety risk to students or viewing audience.
- C. The Superintendent's, or designee's, decision to accept or decline the proposed sponsored event shall be final.
- D. Any potential sponsor shall be required to demonstrate proof of an in force, minimum face value one million dollar (\$1,000,000) general liability insurance policy that would cover the event. The sponsor must also agree to indemnify the school against any

damages to school property, school employees, students, or bystanders that arise as a result of the sponsored event as well as from any law suits that are filed in response to such damages.

- E. There shall be no live or recorded speech, music, or other media provided by the sponsor used during the sponsored event. A member of the school's administration shall announce the name of the sponsor of the event and shall be present to assist in conducting the event. The school administrator shall be a neutral participant and shall only make content neutral statements during the event. To meet this standard, the administrator shall not promote or act in a manner that creates the appearance, or that could give the impression, that the District sponsors, endorses or otherwise agrees with the product, person/group, or event being promoted by the sponsor. No school employee may act as the representative of a sponsor or wear attire/apparel that is provided by the sponsor or that could be interpreted as promoting the sponsor's interests. Employees or representatives of/affiliated with the sponsor may be present at the event and stand with the member of school administration who is announcing and conducting the event; such employees/representatives of the sponsor may wear clothing identifying them as sponsors of the event.
- F. The superintendant, or designee, shall have the authority to regulate the time, place, and manner of the distribution of promotional materials by the event sponsor. "Promotional materials" includes, but is not limited to, pamphlets, pens/pencils, sports equipment (whether miniature or full sized), or clothing. The event sponsor shall provide the superintendant, or designee, with a complete list of the types of promotional materials the event sponsor intends to distribute at the event so that the superintendant, or designee, may make an informed decision on the time, place, and manner of distribution that would result in the least amount of disturbance with the interscholastic activity.
- G. The superintendant, or designee, should take the following into account when determining the best time, place, and manner of distribution of promotional materials:
  - 1. Whether the promotional materials could be a distraction to participants in the interscholastic activity due to the promotional material emitting light or noise;
  - 2. Whether the promotional materials have a high possibility of being able to be used against participants of the interscholastic activity to attempt to alter the outcome of the activity;
  - 3. The possibility that the promotional materials would be left by recipients to become litter; and
  - 4. The possibility that the promotional materials would divert the attention of the audience from the interscholastic activity.
- H. The superintendant, or designee, shall limit the distribution of promotional materials to audience members when they are entering the school building/arena, during the sponsored half-time event, and/or when they are leaving the school building/arena. The Superintendent's, or designee's, restrictions on the time, place, and manner of promotional materials shall be final.
- I. Any funds received through private sponsorship shall be placed in the District's Activity Account. The superintendant, or designee, should follow the policy for receiving public gifts or donations when negotiating the sponsorship amount, as set forth in policy 6.3—*Public Gifts and Donations to the Schools*.

History BOE: 4/14/14

## **7.23 HEALTH CARE COVERAGE AND THE AFFORDABLE CARE ACT**

Effective: July 1, 2017

### **A. Definitions**

1. “**Dependent**”, for purposes of this policy, means an employee’s child(ren) and/or spouse who are enrolled by the employee in health care coverage through the District’s health care plans.
2. “**Full-time employee**”, for purposes of this policy, means an employee in a position requiring on average thirty (30) hours of actual performance per week during the annual school year.
3. “**Responsible individual**” means a primary insured employee who, as a parent or spouse, enrolls one or more individual(s) in health care coverage through the District’s health care plans.
4. “**Variable hour employee**”, for the purposes of this policy, means an individual who has no base minimum number of hours of performance required per week.

### **B. Health Insurance Enrollment**

1. All full time District employees are eligible to enroll themselves; their spouse, so long as the spouse is not otherwise eligible for insurance through his/her employer's sponsored plan; and their child(ren) in one of the insurance plans through the Public School Employee Life and Health Insurance Program (PSELHIP). Variable hour employees are not eligible to enroll in a PSELHIP plan. If a variable hour employee’s measurement period finds that the employee averaged thirty (30) or more hours per week, then the employee is treated as a full time employee rather than a variable hour employee and is eligible for health insurance. New full time employees have sixty (60) days following the start date of the employee’s contract to elect to enroll in a PSELHIP plan; all new employees shall be informed in writing of the start date of the employee’s contract and that the employee has sixty (60) days from that date to elect PSELHIP coverage. Coverage for new employees who choose to enroll in a PSELHIP plan shall take effect on the first of the month following the date on the enrollment application. Coverage shall be in effect until the end of the calendar year. Employees who experience a Qualifying Status Change Event have sixty (60) days from the date of the Qualifying Status Change Event to file an application to change coverage information. All employees who continue to be eligible may elect to continue coverage and make changes to their PSELHIP plan for the following plan year during the yearly open enrollment period.
2. The District shall ensure all employees are provided education annually on the advantages and disadvantages of a consumer-driven health plan option and effective strategies of using a Health Savings Account (HSA).

- ### **C. District Contribution to Premiums:** At a minimum, the District shall distribute the statutorily required contribution rate to all employees who are enrolled in one of the

PSELHIP plans, which shall include any mandatory increases to the contribution rate due to increases to the salary schedule. In accordance with the State Health Insurance Portability Rules (SHIP), the District shall continue to pay the premium contribution for an employee who transfers to another Arkansas school district that also participates in the SHIP through August 31 of the calendar year the employee leaves the district so long as the employee:

1. Completes his/her contract with the District;
2. Provides the District with notice that the employee is transferring to another district by no later than the Friday following the last student contact day;
3. Provides the District with proof of employment at another Arkansas district; and
4. Has the employee portion of the premium deducted from his/her end-of-year checks or pays the District business office the employee's portion of the premium by the 15th of both July and August?

**D. Measurement Method of Employee Hours**

1. **Option 1:** The District uses the look-back method for determining if an employee qualifies as a full-time employee.
2. **Option 2:** The District uses the monthly measurement method for determining if an employee qualifies as a full-time employee.

**E. W-2:** For all full-time employees who are enrolled in a PSELHIP plan, the District shall indicate in box twelve (12) of the employee's Form W-2 the cost of the employee's health care coverage by using code "DD".

**F. IRS Returns:** The District will electronically file with the IRS by March 31 of each year the forms required by the IRS on the health insurance coverage of each full-time employee for the previous calendar year, whether or not the full-time employee participates in a health insurance plan through the PSELHIP.

**G. Statement of Return:** The District shall send to each full-time employee a Statement of Return (Statement) regarding the IRS Return filed on the employee. The Statement shall contain: The District's name, address, and Employer Identification Number (EIN) as well as a copy of the IRS Return filed on the employee. The District shall send a copy of the Statement to the employee on or before January 31 of the calendar year following the calendar year the information in the Statement covers. The District shall send only one Statement to the household of an employee who meets the definition of a responsible individual that will include all requisite information for both the responsible individual and the responsible individual's dependent(s). The Statement will be mailed to the employee's address on record.

**H. Record Retention:** The District shall maintain copies of the Statements sent to employees in accordance with the requirements for documents transmitted to the IRS in Policy 7.15-Record Retention and Destruction.

*Cross Reference: 7.15—RECORD RETENTION AND DESTRUCTION*

**Legal References:** A.C.A. § 6-17-1117, A.C.A. § 21-5-401 et seq., 26 C.F.R. § 54.4980h-0 et seq., 26 C.F.R. § 31.6001-1, 26 C.F.R. § 301.6056-1

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**History BOE:** 4/14/14, 14/10/13, 14/11/10, 6/8/15, 7/10/17

## 7.24 ADVERTISING ON SCHOOL BUSES

*Effective: July 1, 2017*

- A. Under the authority granted by A.C.A. § 6-19-129 and the Commission for Arkansas Public School Academic Facilities and Transportation Rules Governing Advertising on School Buses: The District has chosen **NOT** to permit the selling of advertising space on District owned school buses but **may** use the space provided by law to place items created by the District's information office.
- B. The Superintendent shall develop procedures for soliciting proposals for advertising, as well as guidelines for the review and acceptance of advertisements.
- C. The Board, or designee, shall approve each advertisement before it is displayed on a District bus. The Board reserves the right to reject any advertisement that it deems inappropriate for the school setting. If the District contracts with a third party for the solicitation of potential advertisers and the development of advertising programs, the District retains the final authority to accept or reject potential advertisers and proposed advertisements.
- D. Advertising shall be accepted solely for the purpose of generating revenue for the District transportation program and not for the purpose of establishing a forum for communication. All revenue the District receives from advertisements shall only be used to reduce District transportation costs.
- E. Regardless of the viewpoint expressed in the advertisements, advertisements shall not be approved that are:
  - 1. For a political candidate, political party, the adoption of any bond/budget issues, or any public question submitted at any general, county, municipal, or school election as required by A.C.A. § 7-1-111;
  - 2. Of an obscene or pornographic nature;
  - 3. Promoting drugs, alcohol, tobacco, firearms, or similar products; or
  - 4. Otherwise deemed to be inappropriate for minors.
- F. The District shall also reserve the right to reject advertising that is inconsistent with:
  - 1. Federal or State laws and regulations;
  - 2. Commissioner's memos;
  - 3. The First Amendment;
  - 4. Board policy;
  - 5. The District's mission, goals, standards, and curriculum; or
  - 6. Any content the District determines has a reasonable likelihood of exposing the District to controversy, litigation, or disruption.
- G. A food or beverage advertisement shall not be permitted unless it satisfies the advertising requirements of Policy 5.29- WELLNESS POLICY.
- H. Acceptance of an advertisement on District school buses shall not constitute approval or endorsement of any product; service; issue; organization; activity; or position referenced in the advertisement, nor shall acceptance of advertising from a vendor determine

whether the District will purchase goods or services from the vendor through the District’s procurement process in Policy 7.5—PURCHASES AND PROCUREMENT.

- I. The Board has the authority to terminate advertisements on school buses at any time. The Board may, at its sole discretion, cease to allow the display of any previously approved advertisement if it finds the advertisement to have become inappropriate due to changing circumstances.
- J. Approved advertisements may be placed:
  - 1. On the rear quarter-panels of the exterior of the bus,;
  - 2. At least three inches (3”) behind the rear wheel and not closer than four inches (4”) from the lower edge of the window line;
  - 3. At least three inches (3”) from any required letter, lamp, wheel well, reflector, or emergency exit; and
  - 4. Within a block no larger than thirty inches (30”) in height and sixty inches (60”) in length.
- K. Any reflective tape between the floorline and beltline of the bus that is covered by an advertisement will be replaced by placing reflective tape either above or below the advertisement. No brackets or hardware shall be applied to the bus to hold advertisements.
- L. Advertisements must be of a durable printed material. In order to not create a handhold or present a danger to pedestrians, the advertisement shall not:
  - 1. Intentionally extend from the body; or
  - 2. Extend from the body due to damage.
- M. All advertisements shall contain the phrase “Paid advertisement” in a place, font, color, and size that it may be easily read from a distance of at least ten feet (10’).

*Cross References: 5.29-WELLNESS POLICY, 6.9—MEDIA RELATIONS AND NEWS RELEASES,7.5—PURCHASES AND PROCUREMENT*

*Legal References: A.C.A. § 6-19-129, A.C.A. § 7-1-111, Commission for Arkansas Public School Academic Facilities and Transportation Rules Governing Advertising on School Buses, 7 C.F.R § 210.31*

*History BOE: 03/14/16, 2/13/17*

## **7.25 LEASING, RENTING, AND USE OF FACILITIES – BUILDING AND GROUNDS MANAGEMENT**

***Effective: June 14, 2004***

- A. The Board of Education is charged with the responsibility for the care, maintenance and upkeep of all facilities of the School District. Therefore, it shall be the policy of the Board to preserve, in as much as possible, these facilities for use in the educational and related activities. Facilities of the district may be used only for school activities and non-profit purposes which are approved by the Superintendent or a designee. The Board, will not lease or rent buildings to profit making enterprises. Care will be taken to ensure that the use of these facilities by school organizations or outside non-profit groups will not in any way disrupt or interfere with school activities.

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*History BOE: 6/14/04*

## **7.26 EQUIPMENT AND SUPPLIES MANAGEMENT**

*Effective: June 14, 2004*

- A. The district shall require that all maintenance equipment, tools, etc., be inventoried and a periodic check made to assure proper accounting of such equipment. Board of Education equipment shall not be loaned to private individuals or used for private purposes.
- B. All office and janitorial supplies provided by the Board of Education shall be requested in writing, and accurate records of their distribution shall be maintained.

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*History BOE: 6/14/04*

## **7.27 EQUIPMENT MAINTENANCE**

*Effective: June 14, 2004*

- A. The Superintendent shall supervise the development of a regular service schedule to assure proper servicing of all equipment such as air conditioners, motors, filters, vehicles, heating units, etc.
- B. Each school truck, car, tractor, vehicle or item of equipment shall be regularly serviced and a record kept of maintenance service performed. Forms shall be furnished by the district.

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*History BOE: 6/14/04*

## **7.28 WORKMAN'S COMPENSATIONS – STAFF INSURANCE PROGRAM**

*Effective: June 14, 2004*

- A. The school district shall provide worker's compensation coverage for all employees.
- B. The School District may provide workers' compensation coverage through either private carriers, municipal self-funding groups, or one (1) or more self-funding groups.

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*History BOE: 6/14/04*

## **7.29 ENERGY MANAGEMENT CONSERVATION POLICY**

*Effective: December 13, 2004*

- A. As the School Board of the South Conway County Public School District, we believe it to be our responsibility to ensure that every effort is made to conserve energy and natural resources while exercising sound financial management.
- B. The implementation of this policy is the joint responsibility of the board members, administrators, teachers, students and support personnel and its success is based on cooperation at all levels.
- C. The district will maintain accurate records of energy consumption and cost of and will provide information to the local media on the goals and progress of the energy conservation program.
- D. The principal will be accountable for energy management on his/her campus with energy audits being conducted and conservation program outlines being updated. Judicious use of the various energy systems of each campus will be the joint responsibility of the principal and head custodian to ensure that an efficient energy posture is maintained on a daily basis.
- E. To ensure the overall success of the energy management program, the following specific areas of emphasis will be adopted:
  - 1. All district personnel will be expected to contribute to energy efficiency in our district. Every person will be expected to be an “energy saver” as well as an “energy consumer.”
  - 2. Energy management on his/her campus will be made a part of the principal’s annual evaluation.
  - 3. Within sixty (60) days, administrative Energy Guidelines will be adopted that will be the “rules of the game” in implementing our energy program.
- F. Further, to maintain a safer and healthier learning environment and to complement the energy management program, the district shall develop and implement a preventive maintenance and monitoring plan for its facilities and systems, including HVAC, building envelope, and moisture management.

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*History BOE: 12/13/04*

## **7.30 ADMISSIONS, GATE RECEIPTS AND CONCESSIONS REVENUES**

*Effective: June 14, 2004*

- A. The Board of Education maintains that activities for which an admission fee is charged shall be kept to a minimum. The admission charges shall be fixed at amounts permitting the maximum number of pupils to attend, commensurate with the cost of providing such activities. Uniform admission costs shall be set by the appropriate authority.

- B. Concession sales at school activities shall be operated by student groups or parent groups as approved by the principal.
- C. All income from school activities and concession sales shall be deposited in the appropriate amount and shall be disbursed in accordance with Board Policy, laws of the State, and State Department of Education regulations.

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*History BOE: 6/14/04, 6/11/12*

### **7.31 PROPERTY AND EQUIPMENT SALES - REVENUES**

*Effective: June 14, 2004*

- A. The Board of Education is authorized to sell real property no longer used for school sites for an adequate consideration, where such action is in the best interest of the School District. These sales are to be in accordance with State law. Bids for the sale of any property may be taken as the Board directs.
- B. Equipment which is no longer used by the district may be sold in the same manner as described above.

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*History BOE: 6/14/04, 7/8/13*

### **7.32 PAYDAY SCHEDULES**

*Effective: June 14, 2004*

- A. All personnel employed regularly, either full or part time, will be paid according to a specific schedule determined annually.
- B. If an emergency prevents regular pay distribution, checks will be distributed as soon as possible.
- C. Personnel receiving extra compensation as sponsors of continuing special activities will receive this extra pay at the end of the school year; those with extra jobs paid through the athletic fund will be paid for these jobs at the end of the particular athletic season.
- D. 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.

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*History BOE: 6/14/04, 4/14/14*

## 7.33 PURCHASING CARD POLICY AND PROCEDURES

*Effective: January 1, 2015*

- A. **Introduction:** The Purchasing Card is a Visa credit tool issued by Arvest Bank. It is a fast, flexible new purchasing tool which offers an alternative to the existing purchase order process(es) and provides an extremely efficient and effective method for purchasing and paying for small dollar items. **The card is to be used only for official purchases.**
1. The Purchasing Card will enable the district to purchase non-restricted commodities, by telephone or in person, directly from the vendors
  2. The Purchasing cards are **NOT** intended to circumvent the appropriate purchasing, approval or payment process
  3. The Purchasing Card will either be issued in the employee's name and "South Conway County Schools" clearly indicated on the card or issued to a District employee on an as needed basis, so long as a valid purchase order is in place with requisite approvals
- B. **Benefits of the Purchasing Card:**
1. Cardholders
    - a. will be able to obtain supplies directly from your vendors
    - b. will be **required to use a purchase order** for all Purchasing Card transactions
  2. South Conway County School District - The Purchasing Card program provides a cost-efficient, alternative method for purchasing supplies while maintaining good internal controls within the District.
  3. Vendors
    - a. The Purchasing Card will be welcomed by vendors who accept VISA
    - b. When they accept the card for business purchases, vendors do not need to send invoices to SCCSD, and they will receive payment directly from Arvest Bank.
- C. **Parties Involved:**
1. Card Issuer - Arvest Bank issues Visa Purchasing Cards to SCCSD employees and will bill the SCCSD for all District approved purchases made on the cards
  2. South Conway County School District - arranges with Arvest Bank to have Purchasing Cards issued to approved employees and agrees to accept liability for the employees' use of the cards
  3. Purchasing Card Administrator – The central Administrator located in SCCSD Business Office who coordinates the Purchasing Card program
  4. Cardholder - An employee of SCCSD or Building/Department of the SCCSD approved by his/her supervisor and by either the Accounts Payable Clerk, Chief Financial Officer or Superintendent to use the Purchasing Card
  5. Vendor – The merchant from whom a Cardholder is making a purchase
- D. **Cardholder Eligibility:**
1. Must be an employee of SCCSD
  2. Must be approved by his/her supervisor and either the Accounts Payable Clerk, Chief Financial Officer or Superintendent.

3. *Employee must attend a training session before he/she may be issued a Purchasing Card*
4. Each individual Cardholder must sign Employee Agreement

**E. Cardholder Responsibilities:**

1. Use the card for legitimate District approved purposes only
2. Keep the Card in a secure location at all times
3. Not allow other individuals to use their Purchasing Card
4. Prior to making any Purchasing Card transactions/purchases, obtain a properly authorized purchase order for any and all Purchasing Card transactions
  - a. The purchase order must be detailed and contain sufficient information to make a determination about the need for the purchase
  - b. Vague or blanket purchase orders are not acceptable and will not be approved
5. Adhere to the purchase limits and restrictions of the Purchasing Card
6. Obtain and reconcile all itemized sales slips:
  - a. *Purchasers who cannot produce original receipts will be liable for charges incurred*
  - b. For Local Store Purchases *receipts must be signed by an employee other than the purchaser who verified that the items were received by the District.*
7. Attempt to resolve disputes or billing errors directly with the vendor and ensure that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement.
8. Not accept cash in lieu of a credit to the Purchasing Card account.
9. Immediately report a lost or stolen card to Arvest Bank
10. Immediately notify the Business Office of a lost or stolen Purchasing Card during normal business hours
11. Return the Purchasing Card to the Business Office upon terminating employment or transferring Departments
12. Report erroneous transactions to the Business Office during normal business hours

**F. PURCHASING CARD ADMINISTRATOR RESPONSIBILITIES**

1. Act as liaison with Arvest Bank
2. Review Department approved applications for completeness
3. Submit completed application to Arvest Bank
4. Receive Purchasing Card from Arvest Bank
5. Train Cardholder before releasing Purchasing Card
6. Assure all necessary forms are signed and/or notarized
7. Handle disputed charges/discrepancies not resolved by Cardholder
8. Collect revoked Purchasing Cards
9. Receive and review monthly bill
10. Distributing monthly reports to Cardholders
11. Reconcile Arvest Bank bill to Arvest Bank's electronic file and to the transaction totals posted to the SCCSD accounting system
12. Review usage of Purchasing Card data for appropriateness
13. Ensure that lost stolen cards have been blocked by Arvest Bank

#### G. **Requirements for Receiving a Purchasing Card**

1. Before receiving a Purchasing Card, SCCSD Employee are required to:
  - a. Complete the Credit Card use training
  - b. Sign SCCSD Purchasing Card Cardholder Agreement (Attachment 1)
2. By signing these agreements:
  - a. SCCSD Employee indicate that you understand the intent of the program,
  - b. SCCSD Employee will comply with all guidelines of this Manual and
  - c. SCCSD Employee will adhere to District Policies and Procedures relating to the expenditure of district funds
3. Checking out a Purchasing Card (a card is not issued to SCCSD Employee personally):
  - a. Applicant must fill out the Request for Credit Card form
  - b. Return it to the principal's/supervisor's bookkeeper
  - c. The bookkeeper uses the Credit Card Request information to generate a Purchase Requisition
  - d. Submit all forms to the Business Office **two business days** prior to date needed
  - e. The Business Office generates a Purchase Order
4. The credit card will be activated and ready for the applicant to pick up after all documents have been verified and training requirements are met
5. Return the Credit Card and **itemized** receipts to the Business Office **within 24 hours** of final use

#### H. **Acceptable Purchasing Card Purchases**

1. In and out of state travel, conference expenses, allowable meal charges as allowed by District policy. ***Note: All meal charges MUST be accompanied by an itemized and detailed receipt from the food establishment or the charge WILL NOT be paid by SCCSD***
2. Approved supplies for your building, department or program
3. Approved conference and seminar registrations
4. Approved craft supplies
5. Approved books and items from book stores
6. Approved instructional games and toys
7. Approved Federal Express, United Parcel Service, United States Postal Services expenses
8. Approved other miscellaneous items that apply to your budget
9. Approved Hardware stores
10. Approved Discount stores

**This list is not intended to be all inclusive. If you have specific questions, please call the Business Office for assistance**

#### I. **Unacceptable Purchasing Card Purchases**

1. Alcoholic beverages
2. Tobacco
3. Tips for meals, valet services, etc.
4. Lottery Tickets
5. Cash Advances
6. ATM withdrawals
7. Any personal purpose
8. The purchasing card cannot be used to pay consultants

**This list is not intended to be all inclusive. If you have specific questions, please call the Business Office for assistance.**

**J. Purchasing Card Closure**

1. The Purchasing Card Administrator is required to close an account if a Cardholder terminates employment or for any of the following reasons which will also subject Cardholder to disciplinary action in accordance with SCCSD's Policies and Procedures relating to disciplinary action and termination for cause:
  - a. Card is used for personal or unauthorized purposes
  - b. Card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation
  - c. Cardholder allows the card to be used by another individual
  - d. Cardholder splits a purchase to circumvent the limitations of the Purchasing Card
  - e. Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Purchasing Card
  - f. Cardholder fails to provide the Business Office with required receipts
  - g. Cardholder fails to provide, when requested, information about any specific purchase
  - h. Cardholder does not adhere to all of the Purchasing Card policies and procedures and/or all District Policies pertaining to purchases
  - i. Cardholder makes a purchase without a valid purchase order
2. A request for closing a Cardholder account will be submitted to Arvest Bank by the Purchasing Card Administrator ***If a plastic card exists for the Purchasing Card account being closed, you should return it to the Business Office immediately.***

**K. Cardholder Liability**

1. The Purchasing Card is a corporate charge card and will not affect your personal credit
2. It is your responsibility to ensure that the card is used within stated guidelines of this Manual
3. Failure to comply with program guidelines may result in:
  - a. Permanent revocation of the card
  - b. Notification of the situation to management
  - c. Disciplinary action in accordance with District Policies And Procedures relating to disciplinary action and termination for cause
  - d. Recoupment of any costs associated with unauthorized purchases by the cardholder

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*History BOE: 15/01/12*

**7. 34 SECURITY – BUILDING AND GROUNDS MANAGEMENT**

***Effective: July 1, 2016***

- A. Buildings of the School District constitute one of the greatest investments of the Board of Education. It is in the best interest of the district to protect the investment adequately.

- B. Security should mean not only maintenance of a secure (locked) building but protection from fire hazards and faulty equipment, but also safe practices in the use of electrical, plumbing, and heating equipment. The Board requires and encourages close cooperation with local police, fire, and sheriff's departments and with insurance company inspectors.
  - C. Access to school buildings and grounds outside of regular school hours shall be limited to personnel whose work requires it. An adequate key control system shall be established which will limit access to buildings to authorized personnel only and will safeguard against the potential of entrance to buildings by keys in the hands of unauthorized persons.
  - D. Records and funds shall be kept in a safe place and under local and key when required.
  - E. Protective devices designated to be used as safeguards against illegal entry and vandalism shall be installed when appropriate to the individual situation. Employment of watchmen may be approved in situations where special risks are involved.
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*History BOE: 6/14/04, 3/11/16*

## **7.35 INVENTORIES – ACCOUNTING AND REPORTING**

*Effective: July 1, 2017*

- A. 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.
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*History BOE: 6/14/04, 4/14/14, 7/10/17*