

Business Support Services

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The Board of Trustees recognizes that its primary purpose is to provide the best education possible within the limits of the established curriculum and the financial ability of the school district.

The Board of Trustees also recognizes its deep responsibility to the citizens of the school district for the efficient use of public funds. It shall, therefore, be the duty of the Board of Trustees to determine guidelines for the most effective use of public funds and for reporting to the public.



LEGAL REFERENCE:

Idaho Code Sections 33-512, Board Action

ADOPTED: 9/19/77

Budget planning shall be based, as much as possible, on policies adopted by the Board of Trustees pertaining to staffing and the allocation of funds for specific needs and programs.

The building principals and teachers shall submit any special budget requests and justifications to the Superintendent prior to March 1 for the next fiscal year.



LEGAL REFERENCE:

Idaho Code Sections 33-801, Board Action

ADOPTED: 9/19/77

AMENDED: 5/11/81

The Superintendent shall prepare a budget for the next fiscal year for preliminary hearing by the Board at the April meeting.



LEGAL REFERENCE:

Idaho Code Sections 33-801, State Board Finance Manual, Board Action

ADOPTED: 9/19/77

AMENDED: 5/11/81, 5/14/84

The budget shall match expenditures of programs with available resources, so that a balanced budget will be presented to the Board of Trustees. The proposed finished budget shall be presented to the Board no later than June 15 of each year.

The budget shall be prepared in final form as prescribed by the State Board of Education.

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LEGAL REFERENCE:

Idaho Code Sections 33-801, State Board Finance Manual, Board Action

ADOPTED: 9/19/77

AMENDED: 6/11/91, 7/30/90

SECTION 700: BUSINESS SUPPORT SERVICES

The school district shall prepare and publish a summary statement of the budget for the ensuing year. Such statement shall be prepared in a manner consistent with standard accounting practices, and in such form as the State Board shall prescribe.

This publication will usually be published at the same time as the publication for the hearing of the budget is published.



LEGAL REFERENCE:

Idaho Code Sections 33-801, State Board Finance Manual, Board Action

ADOPTED: 9/19/77

No later than twenty-eight (28) days prior to its annual meeting, the Board shall have prepared a budget, in form prescribed by the State Board of Education, and shall have called and caused to be held a public hearing thereon. Notice shall be published once and posted for ten (10) days. A copy of the proposed budget shall be available at the administrative office for inspection at all reasonable times during those ten (10) days.



LEGAL REFERENCE:

Idaho Code Sections 33-801, State Board Finance Manual, Board Action

ADOPTED: 9/19/77

AMENDED: 5/14/84

At the budget hearing or at a special meeting within fourteen (14) days, the Board shall adopt by resolution the tentative budget, as changed, altered, or revised; as the budget of the school district for the ensuing fiscal year, and the appropriate measures necessary and required to put it into effect. A copy shall be filed with the State Department of Education after the adoption by the Board.



LEGAL REFERENCE:

Idaho Code Sections 33-801, State Board Finance Manual, Board Action

ADOPTED: 9/19/77

AMENDED: 5/14/84

The administration of the Highland School District will use the budget adopted by the Board as the spending plan for the district.

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LEGAL REFERENCE:

Board Action

ADOPTED: 9/19/77

The financial accounting system used by the district will be in accordance with the requirements by the State Board of Education.

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LEGAL REFERENCE:

State Board of Education

ADOPTED: 9/19/77

A full and complete audit of financial statements of this district will occur on an annual basis. One (1) copy of the auditor's report will be filed with the State Department of Education after its acceptance by this board, but not later than November 10 of each school year. In the event the Department withholds all or a portion of the district's distribution because the report is not filed timely, the district will appeal the matter to the State Board of Education for reconsideration. The district will provide a full and complete response to any request by the Department for further explanation or additional information regarding the matter.

The audit will be performed by independent auditors employed on a written contract and will be conducted in accordance with generally accepted governmental accounting standards as defined by the United States General Accounting Office.

COMPLIANCE WITH GASB 34

In compliance with GASB 34 (Governmental Accounting Standards Board, Standard 34), the district's annual audit will be developed to make the audit easier to understand and more useful to patrons and others who use the district's financial information to make decisions. The district's audit will be based on a full accrual accounting of all financial activities, and shall include the Management Discussion and Analysis (MD&A) as a part of Required Supplementary Information (RSI), as mandated by GASB 34.

MANAGEMENT DISCUSSION AND ANALYSIS

The superintendent or designee will draft the MD&A, an analysis of the district's current overall financial position and operating results, intended to allow others to assess whether the district's finances have improved or deteriorated.

The MD&A shall:

1. Precede the basic financial statement and provide an objective and readable analysis of the district's overall financial activities;
2. Be based solely on facts known to the administration at the date of the auditor's report;
3. Emphasize current-year results in comparison with the prior year;
4. Include charts and graphs, as appropriate, to enhance reader understanding;
5. Report the change in the overall financial condition from the prior year to the current year;
6. Introduce and explain the difference from prior years in the format of the financial material presented;

- 7. Explain the newly required statement of net assets, and statement of activities, and what they are intended to report. Relative to the district-wide statements, identify all district assets and liabilities using the accrual basis of accounting;
- 8. Condense financial information derived from the district-wide statements with explanation of significant changes between the current and prior years;
- 9. Analyze balances and transactions of individual funds;
- 10. Budgetary comparison schedules or statements; and
- 11. Describe significant capital assets and long-term debt activities that occurred in the prior year.

The annual budget will reflect all necessary expenses for carrying out the provisions of this policy.

This district will file two (2) copies of each completed audit report with the legislative council within ten (10) days after receiving the audit from the contracting independent auditor.



LEGAL REFERENCE:

Idaho Code Sections
33-701
67-450B

ADOPTED: 11/17/08

AMENDED:

The purchasing policy of the district shall be to purchase at the best price available to the district following the purchase order system. The District shall at all times adhere to the bidding requirements for the procurement of goods and services as set out in law.

Public Procurement of Goods and Services Bidding

\$0 to \$10,000	<p>Micro Purchases</p> <p>To the extent practicable, the District distributes micro-Purchases equitably among qualified suppliers. Micro Purchases may be awarded without soliciting competitive Quotations if the District considers the price to be Reasonable. The District maintains evidence of this Reasonableness in records of all micro purchases.</p>	2CFR 200.320(a)
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\$10,001 to \$49,999	<p>Small Purchase Procedures</p> <p>Verbal Quotes obtained from vendors – three are Suggested, but if there are not that many in the area, two will suffice. If small purchase procedures are used, <u>verbal</u> price or rate quotations must be obtained from an adequate number of qualified sources. <u>Document all responses.</u></p>	<p>IC 67-2803 (2)</p> <p>2CFR 200.320(b)</p>
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The District must perform a cost or price analysis in connection with every procurement action for \$50,000 or more including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the District must make independent estimates before receiving bids or proposals. 2CFR 200.323(a)

\$50,000 to \$99,999	<p>Semi-formal bidding: Issue written requests for bids describing goods or services desired to at least 3 vendors. Allow 3 days for written response, unless an emergency exists; 1 day for objections. Keep records for 6 months. <u>Accept low bid, or reject all bids.</u></p>	<p>IC 67-2806 (1)</p> <p>2CFR 200.320(a)</p>
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\$100,000 and above	<p>Formal bidding: Publish bid notice at least 2 weeks in advance of bid opening. Make bid specifications available; written objections allowed. May request bid security/bond.</p>	<p>IC 67-2806 (2)</p> <p>2 CFR Part 200.319</p>
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All bids will be publicly opened at the time and place prescribed in the invitation for bids. A firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material term and conditions of the invitation for bid, is the lowest in price. Any or all bids may be rejected if There is a sound documented reason.

Can reject all if able to purchase more economically in the open market.

Exemptions to Public Procurement of Goods and Services Bidding

Personal Property	Already competitive bid (piggy-backing)	IC 67-2803(1)
Any Amount	Payments of Wages	IC 67-2803(3)
Any Amount	Personal or professional services performed by an independent contractor. (Refer to info on qualifications in I.C. 67-2320)	IC 67-2803(4)
Any Amount	Procurement of an interest in real property – lease or purchase	IC 67-2803(5)
Any Amount	Procurement of insurance	IC 67-2803(6)
Any Amount	Costs of Joint Powers participation	IC 67-2803(7)
Any Amount	Procurement of used personal property	IC 67-2803(8)
Any Amount	Procurement from federal government general services administration (GSA) schedules or federal multiple award schedules (MAS)	IC 67-2803(9)
Any Amount	Procurement of personal property or services through contracts entered into by the division of purchasing of the department of administration of the state of Idaho	IC 67-2803(10)
Any Amount	Procurement of goods for direct resale	IC 67-2803(11)
Any Amount	Procurement of travel and training;	IC 67-2803(12)
Any Amount	Procurement of goods and services from Idaho correctional industries	IC 67-2803(13)
Any Amount	Procurement of repair for heavy equipment	IC 67-2803(14)
Any Amount	Procurement of software maintenance, support and licenses of an existing system or platform that was bid in compliance with state law	IC 67-2803(15)
Any Amount	Procurement of public utilities	IC 67-2803(16)
Any Amount	Procurement of food for use in jails or detention facilities	IC 67-2803(17)
Any Amount	Procurement of used equipment at an auction if authorized by the governing board	IC 67-2803(18)
Any Amount	Emergency Expenditures	IC 67-2808(1)

LEGAL REFERENCE:

Idaho Code Sections 67-2801, et seq

ADOPTED: 9/19/77

AMENDED: 5/14/84, 12/14/09, 9/10/18, 1/15/20

SECTION 700: BUSINESS SUPPORT SERVICES

This board of trustees will at all times comply with Idaho statutes regarding the efficient and cost-effective purchasing of goods, services, and public works construction by competitive bidding, as appropriate. Further, the district shall purchase goods and services from vendors with a significant Idaho economic presence and to Buy American when possible except as follows.

- When product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product

Before entering into a contract which requires competitive bidding pursuant to Idaho Code Sections 33-601 and 67-2800, *et seq.*, the board will utilize the following supplemental procedures. Nothing herein is intended to conflict with the statutory requirements and other district policies.

DEFINITIONS

Bid: A formal, sealed written offer, containing the original or electronic signature of the bidder, to perform a contract to purchase or supply property or services in response to a Request for Proposal.

Bid closing: The date and time advertised, after which no further bids will be accepted by the district. Any bid received after the bid closing will be returned, unopened, to the bidder.

Bidder: An individual or entity that has submitted a bid in response to a specific solicitation on a specific item or items of property to be acquired by this district or for work services to be performed on behalf of the district.

Contractor: A bidder who has been awarded a contract by the district under this procedure.

Lowest Responsible Bidder: The responsible bidder whose bid reflects the acquisition price to be paid by this district; except that when specifications are valued or comparative performance examinations are conducted, the results of such examinations and relative score of valued specifications will be weighed, as set out in the specifications, in determining the lowest acquisition price.

Request for Proposal (RFP): The written specifications setting forth the property or services to be purchased upon which a bid can be submitted.

PREPARATION OF RFP

A Request for Proposal (RFP) setting forth the specific needs and requirements for the construction, repair, or improvement of real property, purchase of services, or purchase or

repair of any equipment or other personal property for which the bid is sought will be drafted and approved by the board. A rating sheet setting forth the weight, calculated as a percentage, to be given each of the elements in the RFP will be included in the RFP.

In those instances when this district issues a RFP for the construction, repair or improvement of public works, public buildings, public places, or other work, the following will be provided:

1. Written plans and specifications of the work to be performed or materials furnished will be available for review by all interested and prospective bidders.
2. The plans and specifications, when applicable, will include the number, size, kind, and quality of materials and service required for the contract.
3. The plans and specifications shall not specify or provide the use of any articles of a specific brand or mark, or any patented apparatus or appliances when other materials are available for such purposes and when such requirements would prevent competitive bidding. In the event that brand names or other identifying information is included in the plans and specifications, such identification shall be used solely for the purpose of communicating the expectation of a quality level and shall not be interpreted as requiring use of a particular item.

LOWEST RESPONSIBLE BIDDER

The following factors will be considered in determining the lowest responsible bidder:

1. The bid amount;
2. Compliance with administrative requirements of the bidding process;
3. Requisite licensure of the bidder;
4. Meeting prequalification standards, if applicable; and
5. For public works contracts, verification that the bidder holds a current Idaho public works license, or will hold such license at the time of award of the contract; and verification of the bidder's previous and existing compliance with all other laws relating to public works, including employment practices set forth in Idaho Code Section 44-1001, et seq.

Unless precluded by statute, the district may also consider any of the following factors in determining the lowest responsible bidder:

1. Specific needs and requirements identified in the RFP;
2. Project costs;
3. Financial solvency of the individual or corporation bidding;

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4. Prior work experience, if any, between the individual or entity and the district, including the quality of performance of previous contract or services;
5. Demonstration of the ability, capacity, and skill of bidder to perform the work required;
6. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
7. Listing of the names and addresses of all subcontractors and providing assurance of appropriate licenses or certificates;
8. Posting and verification of a bid bond, including a payment and performance bond, if required; and
9. Such other information related to the performance of the contract as deemed appropriate.

REVIEW OF BIDS

All bids received will be date and time stamped to ensure they were received prior to the bid closing. All bids received after the bid closing will be returned, unopened, to the bidder and will not be considered for award of the contract. After the bid closing, at the time and place stated in the advertisement for bids, bids will be opened, recorded, and made available for inspection. Any interested person may attend the bid opening.

Only those bids submitted by bidders with a current Idaho public works license at the time of bid closing will be considered.

The superintendent or designee may appoint an individual or panel, with appropriate expertise, to review and evaluate, pursuant to the rating sheet, all accepted bids. The rating sheet will designate the weight, calculated as a percentage, to be attached to each element set forth in the RFP, which will be applied by the reviewing panel in evaluating each bid.

AWARD OF THE CONTRACT

Based on the rating of the bids, the superintendent will make a recommendation to the board at the next regularly scheduled board meeting after the rating has been completed, unless it is determined a special board meeting to review the bids is appropriate. Such recommendation may include:

1. A recommendation that the board contract with the lowest responsible bidder, as determined by the rating sheet;
2. A recommendation to reject all bids;
3. A recommendation to reject all bids and re-bid; or

SECTION 700: BUSINESS SUPPORT SERVICES

4. A recommendation that the board proceed under its own direction, subject to the approval of the state board of education, if the bid had been re-bid and no satisfactory bid was received.

Upon a majority vote of the board, the contract will be awarded to the lowest responsible bidder, as determined by the board. The district will enter into a contract and the terms set forth in the RFP and the successful bid response shall be incorporated into therein. Written contracts shall be prepared for all major construction and repair projects, signed by the board chairman on behalf of the district.

An acceptable bid or offer and a district purchase order may constitute the only contract necessary for the purchase of supplies, equipment, and minor repairs of construction projects, except that the successful bidder must meet all conditions included in the RFP.

The security of unsuccessful bidders shall be returned in a reasonable period of time, in no event any later than sixty (60) days after the bid is awarded.

BIDDING RELIEF

In the event a bidder made a mistake on a bid, this district will determine if the bidder is entitled to relief from the bid. Bidders will be granted relief from the bid if the bidder established to the satisfaction of the district that the following occurred:

1. A clerical or mathematical mistake was made;
2. The bidder gave this district written notice within five (5) calendar days after the opening of the bid of the mistake, specifying in the notice in detail how the mistake occurred; and
3. The mistake was material.

The district will document the receipt of the request for relief, its review of the bid, and any action taken by the district. The report will be filed with the superintendent and will be available for inspection as a public record.

In the event the district determines that relief is to be granted as set forth above, it will return any bid security filed with the district or agent thereof. Bidders who did not satisfy the conditions for relief shall forfeit any bid security. Additionally, any bidders failing to execute a contract, and not satisfying the conditions of a mistake shall forfeit any bid security.

Any bidder claiming a mistake, or who forfeits a bid security, is prohibited from participating in any re-bidding of the same project on which the mistake was claimed, or security forfeited.

NON-MATERIAL BID IRREGULARITIES

Non-material irregularities in the bid will be waived by this district, and the bid will not be rendered non-responsive. The following will apply in determining whether non-material irregularities exist:

1. Clerical errors, such as obvious arithmetic errors, must be discernible from the bid documents. If the errors can be corrected, the bid will be considered responsive. The revised bid amount will be used in evaluating the bid.
2. Both the error and the bidder’s intent must be readily discernible from the bid documents.
3. The correction or waiver of non-material irregularities must not affect the relative standing of, or be otherwise prejudicial to other bidders.

PROHIBITION AGAINST BID SPLITTING

Neither this district, nor any of its employees, will split or separate purchases or work projects for the purpose of evading any laws of the State of Idaho, which require competitive bidding.



LEGAL REFERENCE:

Idaho Code Sections

33-601, 44-1001, *et seq.*, 54-1901, *et seq.*, 54-1904B, C, D, and E
54-4501, *et seq.*, 59-1026, 67-2326 through 67-2333
67-2800, *et seq.*, 67-5716

ADOPTED: 1/12/2009

AMENDED: 9/10/2018, 12/12/2022

Note: The 2007 Legislature enacted a change to Idaho Code Section 33-402(g) that cross-references Idaho Code Section 33-601 regarding the notice calling for bids for acquisition, use, or disposal of real and personal property. This change clarifies that such notice must be published in a newspaper of general circulation, as required by Chapter 11, Title 60, Idaho Code. This code section requires that the “newspaper of general circulation” be limited to a newspaper of general interest of at least four pages published within the boundaries of the district which has the largest paid circulation as verified by the sworn statement of the owner or management. This may mean that the district is required to publish such notice in the local paper published within the district and also in a larger newspaper with greater circulation to assure that relevant vendors are aware of the notice.

Public Works Contracting and Procurement

No contract involving a public works project shall be let to any contractor who is not licensed as required by the laws of this State. Further, the District shall at all times adhere to the bidding requirements for public works contracting and procurement as set out in State law.

Public Works Contractor Licensure Requirements

\$0 to \$50,000	No licensure requirement	IC 54-1903(9)
\$50,000 and above	Licensure required	IC 54-1903(9)

Exemptions from Public Works Contractor Licensure

Less than \$50,000 for construction, alteration, improvement, or repair.	Single project with any number of trades	IC 54-1903(9)
Any construction, alteration, or repair due to an emergency.	Pursuant to the provision of, Chapter 10, Title 46 Idaho Code	IC 54-1903(11)

Public Works Construction Bidding

\$0 to \$50,000	No bidding requirements	IC 67-2803(2)
\$50,000 to \$200,000	Semi-formal bidding: Issue written requests for bids describing the work to at least 3 licensed contractors. Allow 3 days for written response; objections 1 day prior to bid. Keep records for 6 months. Accept low bid, or reject all bids.	IC 67-2805(1)
\$200,000 and above	Formal bidding 2 Options A & B:	IC 67-2805(2)

Category A – Open to all licensed contractors. Publication requirements. Written objections allowed. May request bid security/bond. Accept low bid, or reject all bids. See code for details. (IC 67-2805(2)(a).)

Category B – Open to pre-qualified contractors. After pre-qualification is determined, the bidding process is in the same manner as Category A. (IC 67-2805(2)(b).)

Legal Reference: I.C. § 54-1903

Unlawful to Engage in Public Works
Contracting Without License - Exemptions
I.C. § 67-2801 et seq. Purchasing by Political Subdivisions

ADOPTED: 1/12/2009

AMENDED: 12/14/09, 9/11/18

Purchase orders are required for every purchase by the district. The Principals will submit supply order forms to the district office and the purchase order will be issued by the Superintendent or his designated representative. No bills will be allowed without the purchase order, unless prior permission is given by the Superintendent.



LEGAL REFERENCE:

Board Action

ADOPTED: 9/19/77

AMENDED: 5/14/84

All supplies and equipment received by the district will be checked against the invoices for completeness, and to see that all equipment is in working condition before it can be shelved or used. The administrative office will be responsible for checking all supplies and equipment into the district.

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LEGAL REFERENCE:

Board Action

ADOPTED: 9/19/77

A good student activities program is a necessary part of the total educational program. The control and accounting for the funds raised and expended in and for the operation of those funds are a responsibility of the Board of Trustees.

It shall be the policy of the Board of School District #305 that the high school principal is responsible for such funds under the following guidelines:

1. The raising and expending of activity money by student bodies shall have one purpose: to promote the general welfare, education, and morale of students and to finance the normal legitimate activities of the student body organization.
2. All receipts from such sources as admission charges to interscholastic activities shall be accounted for with an adequate system of internal control.
3. All receipts and expenditures into various student body funds shall be accounted for by using a voucher system.
4. Disbursements from any activity fund will be on a regular bank check signed by the principal and countersigned by the high school secretary or the district administrative assistant. These three people are designated by the Board as assistant treasurers of the district for this purpose.

A report of the transactions, assets, liabilities, and fund balances of each activity fund will be presented to the Board of Trustees monthly. Activity funds will be audited along with the district's books annually.

Any money raised in the name of Highland School activities and any money collected by Highland students for activities must go through the Highland High School accounting system. This policy is intended to include the purchase of items such as shoes or special team shirts that will be kept by the student as well as any fund raising activity.



LEGAL REFERENCE:

Idaho Code 33-705

ADOPTED: 7/16/90

It shall be the policy of the District to approve attendance and allow necessary travel and/or living expenses for the following meetings, conventions, etc. for the personnel involved:

1. Meetings called by the State Superintendent.
2. Meetings of the Trustee Association.
3. Annual meetings of state associations of school administrators, superintendents, secondary and elementary principals, and educational office personnel.
4. Northwest Association of Secondary Schools conventions.
5. Meetings of state and area business managers and other office personnel.
6. District or area administrative meetings.
7. State or area curriculum association and subject matter or specialty group meetings approved by the superintendent.
8. Line of duty business inside or outside the district approved by the Superintendent.
9. National or regional meetings with prior approval of the Board. (Out of state meetings can be approved by the superintendent if general fund money is not expended).

Expenses may be paid in advance with an immediate check or after the fact through the regular monthly bills under the following provisions:

1. Mileage will be paid at the rate set by the State of Idaho Board of Examiners according to the District mileage chart.
2. When travel requires an over-night stay in a motel, per diem will be paid at the daily rate set by the State of Idaho Board of Examiners. If direct billing can be arranged, the motel will be paid in full.
3. When motel expenses are not necessary, meal per diem will be at the rate set by the State of Idaho Board of Examiners with respective allowances as outlined by the State of Idaho Board of Examiners for partial days.
4. When meals are included with the cost of registration for meetings, the cost of meals will be paid in full. No per diem will be allowed.

5. No expenses will be paid for a spouse traveling to meetings.
6. Out of state travel expenses will be calculated at the time such travel is approved.



LEGAL REFERENCE:
Board Action

ADOPTED: 8/13/90
Revised: 12/9/91, 9/14/2015

The imprest account would be a checking account separate from the district checking account but maintained by district funds and under the authorization of the Board of Trustees.

The purpose of the account would be to make available to the district administration district funds for approved expenditures. Occasionally it becomes necessary to pay approved expenses in a more timely manner than is possible with our present accounts payable system. Examples of accepted imprest account expenditures would be: bulk mailing expense for newsletter, registration fees for workshops or meetings, student assemblies, testing expenses, postage, and some travel expenses.

The advantages of an imprest account are: 1) less actual cash on hand; 2) better control over petty cash expenses--each expense would be clearly identified providing an accountable audit trail; 3) savings in late charges; 4) savings on motel room sales tax.

Suggested guidelines for establishing and maintaining the account:

1. Maximum balance of account -\$1,000.
2. Replenish when balance drops to \$400.
3. Board would be presented an itemized list of expenditures by account each time account replenished.
4. Require signature of the superintendent and the administrative assistant.

Only budgeted expenses of the district would be paid from the imprest account and only those requiring payment before the next regular meeting of the Board of Trustees.

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LEGAL REFERENCE:

Board Action

ADOPTED: 7/9/90

A. Capitalization Policy

This policy determines which District-owned and leased assets will be capitalized for purposes of financial reporting and inventory control processes. It is important to properly record and account for the acquisition, transfer, addition, and deleting of assets. All fixed assets accounts are controlling accounts and should be supported by appropriate inventory records.

B. Fixed Assets Categories

Fixed assets consist of land, buildings, and improvements thereon, equipment, school vehicles, and furniture. Real property held as investments is not included in the fixed asset category.

Land – All tracts of land acquired by purchase, gift or bequest, or otherwise acquired, are included in the accounting records. When land is purchased, the valuation includes the amount paid for the land itself and all costs incidental to its acquisition. These costs include legal expenses, broker's fees, and expenses incurred in preparing the land for use, such as building demolition and grading. When acquired by gift or bequest, the land is recorded at fair market value at the date of acquisition. An independent professional appraisal is considered appropriate for establishing the valuation of land and buildings acquired by gift or bequest.

Buildings – All buildings and structures, including all permanently attached fixtures, machinery, and other apparatus that cannot be removed without cutting into walls, ceilings, or floors, or otherwise damaging the building for the items so removed, are included in this classification. When buildings are purchased or acquired by gift or bequest, the valuation method to be utilized is the same as that for land. Care should be taken to allocate all elements of related cost proportionately between the buildings and the land.

When buildings are constructed, all identifiable direct costs are included, such as payments for insurance and interest during the construction period. If the District's own labor forces construct the building, the cost should include properly allocated overhead or indirect costs.

Significant alterations, structural changes, extraordinary repairs, and replacements or betterments that increase the usefulness, efficiency, or life of existing building should be added to the recorded valuation as noted later.

Improvements Other Than Buildings – All improvements to land other than buildings such as streets, roads, bridges, pavements, landscaping, and utility distribution systems are included. The valuation method is the same as for land and buildings.

Equipment – Equipment includes all personal property with an extended useful life in excess of one year and is not altered materially through use.

If equipment is purchased, the item is recorded at net, which is the invoice price, less all discounts, plus freight. Trade-in allowances are not deducted in determining the asset value to be recorded.

if an item is fabricated, recording of the asset includes the total of all identifiable direct costs including materials, supplies, labor, installation, and indirect costs.

If acquired by gift, the items are recorded at a fair estimate of value at the date of acquisition. Surplus property acquired from the federal government is shown at the value placed on the property by the federal government plus freight and installation costs, unless the value reported is clearly unreasonable. If an item acquired by gift or as surplus property is of significant value, a professional independent appraisal will be utilized to establish the recording value.

Construction in Progress – This classification includes all projects for construction of buildings, other improvements, and equipment that are in progress at the end of the fiscal year. The valuation includes all accrued capitalized costs.

Excess (Surplus) Property – When excess property is sold outside of the institution, the amount realized from the sale is credited to revenue from sale of excess property. Disposition of the proceeds from the sale depends on the source of funds for the original acquisition of the assets, as well as other legal or administrative policies. If no other restrictions exist, disposition is at the discretion of management.

C. Capital Equipment and Vehicles

The District's capitalization policy for equipment includes District assets purchased, donated and lease-purchased machinery, and equipment not affixed to a structure.

- 1.** Stand alone equipment purchased or donated must meet the following criteria before being capitalized:
 - a.** The item has an expected useful life in excess of 3 years; and
 - b.** The item's original unit cost or estimated fair market value of donated assets is over \$2,000.
 - c.** Computer equipment purchased to enhance existing computer hardware with a unit cost in excess of \$2,000 and extends the expected useful life in excess of 3 years.
 - d.** Items with an original unit cost or estimated fair market value of donated assets of \$100 to \$2,000 will be tracked as "Equipment

Inventory” for accountability purposes, but will not be capitalized for depreciation purposes.

2. Improvements (Betterments) to an existing capital equipment asset must meet both of the following requirements to be capitalized:
 - a. The life of the asset is prolonged for more than 3 years; and
 - b. The cost of the improvement exceeds \$2,000.
3. Leased equipment, not subject to lease purchase, will not be capitalized.

D. Capital Improvements

1. Improvements made to property, District-owned or leased, will be capitalized if both of the following criteria are met:
 - a. The total expenditure is \$10,000 or more, and
 - b. The properties' useful life is extended for 10 years or more, or
 - c. A change in use that significantly increases the value or extends the life.
2. Expenditures that are of a refurbishing or a repair nature will not be capitalized. Refurbishing or repair expenditures are defined as those expenses that do not change the function of the asset, significantly extend the life of the asset, or appreciably increase the value of the asset.

For example:

- Landscaping
- Carpet installation
- Painting
- Drapery cleaning and installation
- Asbestos removal
- Insulation
- Improvements totaling less than \$10,000

3. Leased property, not subject to lease-purchase, will not be capitalized.

E. Depreciation Method

1. Depreciation will be calculated on the straight-line method of accounting over the estimated life of the asset.

<u>Assets</u>	<u>Years</u>
Buildings and structures	30 years
School bus	10 years
Automobiles	7 years

Furniture and equipment	10 years
Computer equipment	3 years
Desks and classroom furniture	10 years

II. PROCEDURE DESCRIPTION

A. General

This procedure is applicable to all District departments. Exceptions to this procedure shall be allowed only when written documentation of an overriding contract, law, or rule is provided to the District's Business Manager

B. Procedures

1. Individual classrooms, schools, and offices are responsible for maintaining control over the fixed assets in their area of responsibility.
2. The Business Office will maintain an updated department listing of fixed assets and inventories.
3. When a new capital equipment item is purchased, the Business Office will record the asset in the fixed asset inventory system.
4. The Business Office will provide an updated department listing of fixed assets and inventories and the verification form to District departments by May 1st of each year. Return a signed copy of the verification form verifying the inventory is correct, or indicate on the list any adjustments required and the reason for the adjustment. This form is to be returned prior to checkout of school each year.
5. Transfers of items between classrooms, buildings, etc. are to be reported to the Business Office on an asset acquisition/deletion/transfer form. This form is to be signed by the receiving department.
6. Disposition of items is to be recorded on an asset acquisition/deletion/transfer form. The asset disposition form is to be signed by the department manager and sent to the Business Office. The item(s) will then be retired from the inventory. Methods of disposal include:
 - a. Sale.
 - b. Destruction.
 - c. Lost, unaccounted for.
 - d. Traded.
 - e. Vandalism or theft.
 - f. Obsolescence.

III. IMPLEMENTATION AND INTERPRETATION

Any question relative to the intent or application of this procedure should be directed to the Business Manager who has been delegated the responsibility for interpreting and implementing this procedure.

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LEGAL REFERENCE:

National Council on Governmental Accounting Statement No. 1 and
Governmental Accounting Standards Board Statements No. 6 and No. 8.

ADOPTED: 9/13/04

AMENDED:

As required by law, this district will report the hiring or rehiring of any individual to the Idaho Commerce and Labor Department (department) within twenty (20) calendar days of the date the employee actually commences employment for wages or remuneration.

The district will report the hire or rehire of an individual by submitting to the department a copy of the employee's completed and signed United States internal revenue service form W-4 (employee's withholding allowance certificate) or the department's New Hire Reporting Form. The district will ensure that the report (W-4 form or New Hire Reporting Form) contains the following information:

1. The employee's name, address, and social security number;
2. The district's name, address, and federal tax identification number;
3. The district's Idaho unemployment insurance account number; and
4. The employee's date of hire or rehire.

The report will be deemed submitted on the postmarked date or, if faxed or electronically submitted, on the date received by the department. If the district files its reports electronically, the district will comply with the department's regulations of such transmissions.

A copy of the report will be retained by the district, and the copy will set forth the date on which the report was mailed, faxed, or electronically transmitted.

The district is not liable to the employee for the disclosure or subsequent use of the information by the department or other agencies to which the department transmits the information.



LEGAL REFERENCE:

Idaho Code Section 72-1601, *et seq.*

ADOPTED: 11/13/06

AMENDED:

Acquisition of Property

Real Property - Within one (1) year prior to acquiring or disposing of real property, the District will cause such property to be appraised by an appraiser certified in the State of Idaho. The appraised value will be used to establish the fair market value of the property. The appraisal shall be exempt from disclosure to the public. If the Board is purchasing a site for educational purposes, such building site must be located within the boundaries of the city limits, unless, by resolution of the Board, it is determined that it would be in the best interest of the District to acquire a site outside city limits, but within the boundaries of the District.

Personal Property – The District may purchase personal property as deemed necessary for the effective operation of the District by any means deemed appropriate when the expenditure of funds will be less than twenty-five thousand dollars (\$25,000). When the purchase of personal property (with the exception of curricular materials) is reasonably expected to cost twenty-five thousand dollars (\$25,000) or more, the District shall comply with the statutory bidding requirements found in Chapter 28, Title 67 of the Idaho Code.

Conveyance of Property

Less than \$500 – For property that has an estimated value of less than five hundred dollars (\$500), the property may be disposed of in the most cost-effective and expedient manner by an employee empowered by the District to do so. However, the employee shall notify the Board in writing of the item(s) to be disposed of and the manner in which they will be disposed prior to disposal of the property.

Less than \$1,000 - For property that has an estimated value of less than one thousand dollars (\$1,000), the Board may dispose of such property by sealed bid or by public auction. However, prior to disposal of the same at least one (1) published advertisement is required.

\$1,000 or greater – For property with a value of one thousand dollars (\$1,000) or greater, such property will be appraised. The Board may dispose of such property by sealed bids or by public auction to the highest bidder. Notice of the time and method of sale shall be published twice in accordance with I.C. § 33-402(g). Proof of posting as required in I.C. 33-402(h) must be acquired before the sale. Such property may be sold for cash or upon such terms and conditions as the Board determines, however, the term of the contract may not to exceed ten (10) years and must bear an annual interest rate of not less than seven percent (7%) interest. Title to property sold on contract shall remain in the District until full payment is received.

Donated Property

If property is donated to the District, the Board may sell the property without advertising or bidding within one (1) year of the time the initial appraisal was conducted.

Exchange of Property

The Board may exchange real or personal property for other property provided that: 1.) such property is appraised; 2.) one-half (1/2) plus one (1) of the members of the **FULL** Board determine such conveyance/exchange is in the best interest of the District; 3.) and a resolution is passed authorizing such exchange of real and/or personal property to any of the following:

1. U.S. Government
2. City;
3. County;
4. State of Idaho;
5. Hospital District;
6. School District;
7. Library District;
8. Community College District;
9. Junior College District; or
10. Recreation District



LEGAL REFERENCE:

Idaho Code Sections

33-601(4)

33-402(g) and (h)

I.C. § 67-2801, et seq. Purchasing by Political Subdivisions – Legislative Intent

ADOPTED: 1/9/2007

AMENDED: 2/12/08

Investment of Funds

Pursuant to Idaho Code §33-701, the Board authorizes the Superintendent to invest all or part of any plant facilities reserve fund, or any fund accumulated for the payment of interest on, and the redemption of, outstanding bonds, or other obligations of the District. The Superintendent shall develop criteria and procedures for appropriate investments which shall be reviewed by the Board. A progress report of investments shall be made to the Board on a regular basis.

Policy Considerations

The investment policy shall be reviewed annually by the Superintendent or designee and recommended changes will be presented to the Board for consideration.

Investments may be made only in those instruments approved by, and in a method in conformity, with state law including any instrument permitted by law for the investment of state moneys.



LEGAL REFERENCE:

Idaho Code Sections 33-701, 67-1210

ADOPTED: 1/14/08

AMENDED:

New Fees or Increase of Fees

The Superintendent or designee shall review annually fees assessed to determine if an increase, decrease, new fee or other change is necessary. The Superintendent or designee shall report the fee findings to the Board at least annually.

In the event a fee increase of four-percent (4%) or less from the prior fee amount is necessary, the Board can review and vote on such a fee increase. However, in the event a fee increase of five-percent (5%) or more from the prior fee amount is necessary, the Board shall hold a hearing upon such proposed fee increase at a regular or special meeting of the Board.

The Board shall provide notice of the meeting according to Idaho Code § 63-1311A. Meeting notice shall include the reason for the meeting, i.e. the Board is considering a fee increase that is in excess of five percent (5%) of the amount of fees last collected prior to such decision. If the Board is assessing a new fee, the meeting notice shall indicate such.



LEGAL REFERENCE:

Idaho Code Sections 33-603, 63-1311A, 60-106

ADOPTED: 1/14/08

AMENDED:

The board of trustees recognizes that all of the business and administrative records of the district that are not expressly deemed confidential by state or federal law are public records. Included within those records are hard copy paper records and those records made and/or retained in electronic or other media format. The district administration shall determine appropriate procedures to be utilized for the storage and retrieval of all district records, including those that are in electronic or other format, to safeguard the records and facilitate compliance with the rights of the public to access public records and to comply with other legal requests for access to such materials.



LEGAL REFERENCE:

Idaho Code Sections 9-301, *et seq.*

Cowles Publishing Co. v. Kootenai County Board of Commissioners, Idaho S. Ct. Op.
2007-74 (May 4, 2007)

Rule 26(f), Federal Rules of Civil Procedure

ADOPTED: 3/11/08

AMENDED:

A fireproof, waterproof vault will be provided for the retention of public records, including but not limited to minutes, annual audit reports, etc. and for employment and student records.

The Clerk and others designated by the Superintendent shall be the Public Records Custodian(s) under the supervision of the Superintendent, and the Office Manager shall be the alternate custodian(s) of records.

Personnel files and student files are confidential and are to be disclosed only as provided in policy and/or by law. A record of persons examining or copying personnel files or student files, other than administrative staff, shall be kept for each employment file and student file.

All public records will be provided to the public in accordance with the laws of the State of Idaho.

Record Safety

The Superintendent or designee, shall create and enforce a procedure in an effort to keep the District's data and vital records safe and secure in the event of a possible disaster. Examples of vital records include personnel files, student records, fiscal documents (financial and insurance), etc.

In creating the procedure, the Superintendent or designee shall consider the following:

1. Physical security;
2. Backup storage security;
3. Backup schedule;
4. Rotate backups;
5. Remote access;
6. Personnel authentication;
7. Backup infrastructure security;
8. Duplicating records for off-site storage; and
9. Storing computer tapes and disks in fireproof, waterproof safes.

The procedures should provide for a written comprehensive disaster recovery plan. Such a plan ensures that vital records are backed up daily and that the District will be able to recover operations quickly. In the event of a disaster, the identification and protection of vital records is of great importance.

Legal Reference: Title 74 Chapter 1 Public Records Act

Policy History:

Adopted on: 12/10/2018

Revised on:

In compliance with Idaho Code, the Board of Trustees establishes the following guidelines to provide administrative direction pertaining to the retention and/or disposal of District records. This schedule likewise identifies the anticipated physical location where such records may be kept or maintained by the District, in addition to the possible document retention of all categories of records on the school's servers and computer systems.

The District's Public Records Custodian(s), in conjunction with the Superintendent, or designee, is responsible for the maintenance, safeguarding, and destruction of the District's records. Performance of such duties shall be in cooperation with the District's Business Office, Directors of Maintenance and Transportation, Technology Coordinator, the Principals at the school's buildings, and other administrative personnel employed by the District. However, each school employee is likewise responsible for having knowledge of this policy and the requirement to safeguard the District's records, electronic or otherwise, consistent with the chart below.

The District's Public Records Custodian(s) shall work in conjunction with the District's Technology department to assure that the school's staff is aware of the routine destruction of electronic District records, including emails, such that they are able to assure that the District's public records are retained consistent with this schedule, regardless of whether they are maintained in a hard copy or an electronic copy. In such a process, the District's employees need to retain District records included on the schedule below, particularly student educational records, personnel records, and investigative records, in a format that is not part of the District's routine electronic records destruction and/or notify the technology personnel of the District that a particular document is not to be destroyed as part of the routine destruction of electronic records.

Unless otherwise prohibited by applicable law, all District records may be maintained electronically and/or in hard physical copy.

Method of Destroying Official Records

The District's official records, and any copy thereof that may be deemed to be confidential and/or not intended to be disseminated to the public, will be shredded before disposal.

Destruction of Electronic Mail/e-mail

The District will store electronic mail/e-mails for a maximum period of 30 days. All email will be automatically deleted from the District's system at the end of this retention period. It is the responsibility of every district employee to assure that District documents that need to be retained for a longer period of time due to federal law, State law, or the provisions of this policy are retained accordingly and in a different format than electronic mail. An employee's failure to retain District documents accordingly could serve as a basis for discipline, up to and including possible termination.

Suspending of Destroying Official Records

The District will immediately cease the destruction of all relevant records, including electronic records, even if destruction is authorized by an approved Retention Schedule, for the following reasons:

1. If the District receives a Freedom of Information Act (FOIA) request;
2. If the District believes that an investigation or litigation is imminent; or
3. If the District is notified that an investigation or litigation has commenced.

The Public Records Custodian(s) and Superintendent are responsible for carrying out this policy.

If relevant records exist in electronic formats (such as email, digital images, word processed documents, databases, backup tapes, etc.) the District’s Administrative personnel shall notify its information technology staff to cease the destruction of records relating to the subject matter of the suit/potential suit or investigation. Failure to cease the destruction of relevant records could result in penalties against the District.

District records shall be retained and/or disposed of as follows:

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
ADMINISTRATION —ATTENDANCE--ANNUAL ATTENDANCE SUMMARIES BY BUILDING	PM	DO, SB
ADMINISTRATION —ATTENDANCE—Enrollment attendance data	3 yr	DO, SB
ADMINISTRATION —BALLOTS AND OATHS OF ELECTION—until canvassed and recorded in the minutes	Not less than 8 months following election	DO
ADMINISTRATION —BALLOTS FOR BOND ELECTIONS	a. Not less than 60 days after bonds have been delivered to purchaser b. Not less than 8 months following bond election	DO
ADMINISTRATION —CONTRACTS AND LEASES	AC +6 yr	DO
ADMINISTRATION —GENERAL CORRESPONDENCE	3 yr	DO, SB
ADMINISTRATION —DONATION/GIFT RECORDS	PM	DO, SB
ADMINISTRATION —BOARD MEETINGS—	PM	DO

DISTRICT RECORDS RETENTION SCHEDULE

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RECORDS DESCRIPTION	RETENTION PERIOD	
AGENDA AND MINUTES: Official minutes and agenda of open meetings		
ADMINISTRATION—BOARD MEETINGS—CLOSED: Certified agendas or tape recordings of closed meetings	PM—Restricted Access	DO
ADMINISTRATION—ORGANIZATION CHARTS: Any documentation that shows program accountability	PM	DO, SB, DM, DT
ADMINISTRATION—EDUCATION PROGRAM REVIEW RECORDS	AC+3 yr	DO, SB
ADMINISTRATION—OFFICIAL STATE DEPARTMENT REPORTS	PM	DO
ADMINISTRATION—SCHOOL CERTIFICATION REPORTS	PM	DO
ANNUAL REPORTS	PM	DO
APPEAL AND REVIEW RECORDS —Records may include but are not limited to narrative history or description of appeal; minutes and testimony; exhibits; reports and findings of fact; final orders, opinions, conclusions, or decisions; audio recordings; hearing schedules and lists of participants; and related correspondence and documentation.	PM	DO
BOARD MEMBER RECORDS —Series documents board activities and serves as a reference source for board members. Records may include but are not limited to correspondence, plans, statements of goals and objectives, minutes, committee reports, budgets, financial statements, reports, and other reference material. Records are often compiled in a notebook for each member.	AC+3 yr NOTE: Some materials may warrant long-term retention. These materials should be reviewed for archival materials.	DO
BOARD RECORDS —Series documents the official proceedings of the board meetings. Records may include agendas; minutes; meeting notices; items for Board action; contested case hearings schedules; committee reports; exhibits; and related correspondence and documentation. Records may also include audio recordings of meetings used to prepare summaries.	PM	DO
COMPUTER SYSTEMS-BACKUPS —Backups on tape, disk, CD, DVD, etc. CAUTION: Records stored in this format can be subpoenaed during litigation.	US or 1 year	DO
EQUIPMENT-HISTORY FILE —Equipment service agreements, includes maintenance agreements,	LA+3 yr	DO, DM, DT

DISTRICT RECORDS RETENTION SCHEDULE

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RECORDS DESCRIPTION	RETENTION PERIOD	
installation, and repair logs, etc.		
EQUIPMENT MANUALS —Instruction and operating manuals	LA	DO, SB, DM, DT
EQUIPMENT WARRANTIES	AC+1 yr	DO, SB, DM, DT
FACILITIES OPERATIONS-APPRAISALS —Building or property	3 yr	DO
FACILITIES OPERATIONS-BUILDINGS PLANS AND SPECIFICATIONS —Includes architectural and engineering drawings, etc.	PM For leased structures retain AC+2	DO, DM
FACILITIES OPERATIONS-BUILDINGS, CONSTRUCTION CONTRACT, INSPECTION RECORDS AND PROJECT FILES —Building construction contracts, surety bonds and inspection records, Planning, design, construction records, and all bids, etc.	LA	DO, SB, DM
FACILITY OPERATIONS—DAMAGE REPORTS; LOST AND STOLEN PROPERTY REPORTS	FE+3 yr	DO, SB, DM, DT
FACILITY OPERATIONS-PROPERTY DISPOSAL RECORDS —Documenting disposal of inventoried property	PM	DO
FACILITY OPERATIONS-PROPERTY MANAGEMENT SEQUENTIAL NUMBER LOGS —Property logs	US+3 yr	DO, SB, DM
FACILITY OPERATIONS-SECURITY ACCESS RECORDS —Documents the issuance of keys, identification cards, passes, passwords, etc.	AC+2 yr AC=Until superseded, date of expiration, or date of termination, whichever is sooner	DO, SB, DM
FACILITY OPERATIONS-SURPLUS PROPERTY SALE REPORTS	PM	DO, DM
FACILITY OPERATIONS-UTILITY USAGE REPORTS	1 yr	DO, DM
FACILITY OPERATIONS-VEHICLE OPERATION LOGS	1 yr	DO, DT
FISCAL-ACCOUNTS PAYABLE/RECEIVABLE LEDGERS	FE+3 yr	DO, SB
FISCAL-ANNUAL FINANCIAL REPORTS	PM	DO, SB, DM, DT
FISCAL-ANNUAL OPERATING BUDGETS	FE+3 yr	DO, SB, DM, DT
FISCAL-APPROPRIATION REQUESTS —Includes any supporting documentation in the appropriation request	FE+3 yr	DO, SB, DM, DT
FISCAL-FINAL AUDIT REPORTS	PM	DO, SB

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
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RECORDS DESCRIPTION	RETENTION PERIOD	
FISCAL-BANK STATEMENTS	FE+3 yr	DO, SB
FISCAL-CANCELLED CHECKS — Stubs/Warrants/Drafts	FE+3 yr	DO, SB
FISCAL-CAPITAL ASSET RECORDS	LA+3 yr	DO, SB, DM, DT
FISCAL-CASH RECORDS —Cash deposit slips; cash receipts log	FE+3 yr	DO, SB
FISCAL-DEEDS AND EASEMENTS —Proof of ownership and right-of-way on property	PM	DO
FISCAL -detail chart of accounts—One for all accounts in use for a fiscal year	FE+3 yr	DO, SB
FISCAL-EXPENDITURE JOURNAL OR REGISTER	FE+3 yr	DO, SB
FISCAL-EXPENDITURE VOUCHERS —Travel, payroll, etc.	FE+3 yr	DO, SB, DM, DT
FISCAL-EXTERNAL REPORTS —Special purpose, i.e. federal financial reports, salary reports, etc.	FE+3 yr	DO, SB, DM, DT
FISCAL-FEDERAL TAX RECORDS —Includes FICA records	AC+4 yr AC=Tax due date, date the claim is filed, or date tax is paid whichever is later	DO
FISCAL-FEDERAL FUNDING RECORDS —Title I; Chapter 2; Title VI-B	FE+6 yr Or until all pending audits or reviews are completed	DO
FISCAL —FEDERAL—USDA	AC+3 yr AC=submission of final expenditure	DO
FISCAL-GENERAL LEDGERS; GENERAL JOURNAL VOUCHERS	FE+3 yr	DO, SB
FISCAL-GRANTS —State and Federal	AC+3 yr AC=End of grant or satisfaction of all uniform administrative requirements for the grant CAUTION: Retention requirements may vary depending on the specific federal funding agency	DO, SB
FISCAL-INSURANCE CLAIM FILES	AC+3 yr AC=Resolution of claim	DO

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RECORDS DESCRIPTION	RETENTION PERIOD	
FISCAL-INSURANCE POLICIES —all types	AC+5 yr AC=expiration or termination of policy according to its terms	DO
FISCAL-LONG-TERM LIABILITY RECORDS —Bonds, etc	AC+4 yr AC=retirement of debt	DO
FISCAL-RECEIPTS JOURNAL OR REGISTER	FE+3 yr	DO, SB, DM, DT
FISCAL-RECONCILIATIONS	FE+3 yr	DO, SB
FISCAL-REIMBURSABLE ACTIVITIES —Requests and approval for reimbursed expenses for travel, training, etc.	FE+3 yr	DO, SB
FISCAL-RETURNED CHECKS —Uncollectable warrants or drafts	AC+3 yr AC=After deemed uncollectible	DO, SB
FISCAL-SIGNATURE AUTHORIZATIONS —Records authorizing an employee to initiate financial transactions for agency. Also, spending authority limits	US+FE+3 yr	DO
LEGAL-LITIGATION FILES--	PM CAUTION: May contain attorney-client privileged information	DO, SB, DM, DT
LEGAL-OPEN RECORDS REQUESTS —documentation relating to approved or denied requests for records under Idaho Public Records Law	PM	DO
LEGAL-OPINIONS AND ADVICE —Does not include legal opinions or advice rendered on a matter in litigation or with regard to pending litigation	PM CAUTION: May contain attorney-client privileged information	DO, SB
NEWS OR PRESS RELEASES	PM	DO, SB
PERSONNEL-ACCUMULATED LEAVE ADJUSTMENT REQUEST —Used to create and adjust employee leave balances	FE+5 yr	DO, SB, DM, DT
PERSONNEL-APPLICATIONS FOR EMPLOYMENT—HIRED —Applications, etc. required by employment advertisement	AC+5 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-APPLICATIONS FOR EMPLOYMENT—NOT HIRED —Applications, resumes, etc. required by employment advertisement	AC+2 yr AC=Date position is filled	DO, SB, DM,DT
PERSONNEL-BENEFIT PLANS	US+5 yr	DO
PERSONNEL-COMPLAINT RECORDS —Complaints received and records documenting their resolution	FE+3 yr CAUTION: If a complaint becomes the subject of litigation, it is subject to a longer retention period	DO, SB, DM, DT

DISTRICT RECORDS RETENTION SCHEDULE

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RECORDS DESCRIPTION	RETENTION PERIOD	
PERSONNEL-CORRECTIVE ACTION —those actions which do not affect pay, status, or tenure and are imposed to correct or improve job performance	PM CAUTION: If during the retention period these records are used to support personnel disciplinary action, the records should be retained according to Personnel Disciplinary Action series.	DO, SB, DM, DT
PERSONNEL-DISCIPLINARY ACTION DOCUMENTATION —those actions that affect pay or status. They include demotion, dismissal, etc.	PM	DO, SB, DM, DT
PERSONNEL-EMPLOYEE STATEMENTS (Affidavits) —for insurance, personnel or other uses for which administration has sought such statements	PM	DO, SB, DM, DT
PERSONNEL-EMPLOYEE BENEFITS —documents relating to selection of benefits other than insurance	US+5 yr	DO,
PERSONNEL-EMPLOYEE COUNSELING RECORDS —Notes, etc. relating to job-specific counseling	PM	DO, SB, DM, DT
PERSONNEL-EMPLOYEE DEDUCTION AUTHORIZATIONS —documents relating to all deductions of pay	AC+5 yr AC=After termination of employee or after amendment, expiration, or termination of authorization, whichever is sooner.	DO
PERSONNEL-EMPLOYEE EARNINGS RECORDS	PM	DO
PERSONNEL-EMPLOYEE INSURANCE RECORDS —District copy of selection records by employees of insurance offered by the District	US+ 5 yr	DO
PERSONNEL-EMPLOYEE RECOGNITION RECORDS —Awards, incentives, etc.	PM	DO, SB, DM, DT
PERSONNEL-EMPLOYMENT ANNOUNCEMENT	2 yr	DO
PERSONNEL-EMPLOYMENT CONTRACTS	Original dates of hire +50 yr	DO
PERSONNEL-EMPLOYMENT ELIGIBILITY —Documentation or verification of Federal report form INS I-9	PM	DO
PERSONNEL-EMPLOYMENT SELECTION RECORDS —all records that document the selection process: i.e. polygraph, physicals, interview notes, etc.	2 yr CAUTION: Does not include criminal history checks	DO, SB, DM, DT
PERSONNEL-FORMER EMPLOYEE VERIFICATION RECORDS —minimum information includes name, social security number, exact dates of employment and last known address	PM	DO

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RECORDS DESCRIPTION	RETENTION PERIOD	
PERSONNEL-GRIEVANCE RECORDS —review of employee grievances against policies and working conditions, etc. Includes record of actions taken.	PM	DO, SB, DM, DT
PERSONNEL-HIRING PROCESS—CRIMINAL HISTORY CHECKS —criminal history record information on job applications	PM	DO
PERSONNEL-JOB PROCEDURE RECORD/JOB DESCRIPTION —any document detailing duties of positions on position-by-position basis	US+8 yr	DO, SB, DM, DT
PERSONNEL-LEAVE STATUS REPORT —cumulative report for each pay cycle showing leave status	FE+3 yr	DO
PERSONNEL-LIABILITY RELEASE FORM —statements of employees, patrons, etc. who have released the District from liability	PM	DO
PERSONNEL-LICENSE AND DRIVING RECORD CHECK	PM	DO, DT
PERSONNEL-OVERTIME AUTHORIZATION & SCHEDULE	5 yr	DO, SB, DM, DT
PERSONNEL-PAYROLL-DIRECT DEPOSIT APPLICATION/AUTHORIZATION	US+3 yr	DO
PERSONNEL-PAYROLL-INCOME ADJUSTMENT AUTHORIZATION ---used to adjust gross pay, FICA, retirement or compute taxes	US+3 yr	DO
PERSONNEL-PERFORMANCE EVALUATION	PM	DO, SB, DM, DT
PERSONNEL-PERSI ENROLLMENT FILE	PM	DO
PERSONNEL-PERSI RECORD OF HOURS WORKED —Irregular help, half-time or greater	Date of hire +50 yr	DO
PERSONNEL-PERSI TERMINATION RECORD	PM	DO
PERSONNEL-PERSONNEL INFORMATION —documents that officially change pay, titles, benefits, etc.	PM	DO
PERSONNEL-POLICY AND PROCEDURES MANUAL —any manual, etc. that establishes standard employment procedures	PM	DO, SB, DM, DT
PERSONNEL-RESUME-UNSOLICITED	1 yr	DO, SB, DM, DT
PERSONNEL-SICK LEAVE POOL DOCUMENTATION —requests submitted, approvals, number of hours transferred in an out, etc.	LA+3 yr	DO
PERSONNEL-TIME CARD AND TIME SHEET	PM	DO, SB, DM, DT
PERSONNEL-TIME OFF AND/OR SICK LEAVE REQUEST	FE+3 yr	DO, SB, DM, DT

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
PERSONNEL-TRAINING AND EDUCATIONAL ACHIEVEMENT RECORD-INDIVIDUAL —records documenting training, testing, or continued education	PM	DO, SB, DM, DT
PERSONNEL-UNEMPLOYMENT CLAIM RECORD	5 yr	DO
PERSONNEL-UNEMPLOYMENT COMPENSATION RECORDS	AC+5 yr	DO
PERSONNEL-W-2 & W-4 FORMS	5 yr from date of termination	DO
PERSONNEL—WORKER’S COMPENSATION POLICIES	AC+10 yr AC=expiration of policy	DO
PROCUREMENT-PERFORMANCE BOND —bonds posted by individuals or entities under contract with District	PM	DO
PROCUREMENT-PURCHASING LOG —Log, etc. providing a record of purchase orders issued, orders received, etc.	FE+3 yr	DO, SB, DM, DT
PROCUREMENT-BID DOCUMENTATION —includes bid requisition/authorizations, invitation to bid, bid specifications, and evaluations	FE+3 yr CAUTION: If a formal written contract is the result of a bid, etc., the bid and its supporting documentation must be retained for the same period as the contract.	DO, DM, DT
RECORDS MANAGEMENT—RECORDS RETENTION SCHEDULE; DISPOSITION LOG (listing records destroyed or transferred); CONTROL MATERIALS (indexes, card files, etc.); DESTRUCTION APPROVAL SIGN-OFFS	PM	DO, SB, DM, DT
SAFETY-ACCIDENT REPORTS	8 yrs* For Minors, 8 yrs after minor reaches age of 18	DO, SB, DM, DT
SAFETY-DISASTER PREPAREDNESS AND RECOVERY PLANS	PM	DO, SB, DM, DT
SAFETY-EVACUATION PLANS	PM	DO, SB
SAFETY-FIRE ORDERS —issued by fire marshal to correct deficiencies in compliance with the fire code	AC+3 yr AC=deficiency corrected	DO, SB, DM
SAFETY-HAZARDOUS MATERIALS DISPOSAL RECORDS —Material safety data sheets must be kept for those chemicals currently in use that are affected by the Hazard Communication Standard in accordance with 29 CFR § 1910.1200(g).	PM	DO, DM

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
SAFETY-INCIDENT REPORTS —Reports concerning incidents which, upon investigation, were of a non-criminal nature	3 yr (or 30 yr*) *Exposure records require 30 year retention per 29 CFR § 1910.1020(d)(ii)(B)Footnote(1)	DO, SB, DM, DT
SAFETY-INSPECTION RECORDS —Fire, safety, and other inspection records of facilities and equipment	AC+3 yr AC=Date of the correction of the deficiency, if the inspection report reveals a deficiency.	DO, SB, DM
SAFETY-MATERIAL DATA SAFETY SHEETS	30 yrs after the end of use of the substance	DO, DM
SAFETY-WORKPLACE CHEMICAL LISTS	30 yr	DO, SB, DM
STUDENTS-EDUCATION RECORDS —Student’s name, birth date, last address, dates of attendance, graduation date and grades earned	PM	DO, SB
STUDENTS-SPECIAL EDUCATION RECORDS —educational records, including eligibility documentation and IEPs	FE+6 yr	DO, SB
STUDENTS-MEDICAID RECORDS -claims, reimbursements, and supporting documentation	FE +5 yr	DO, SB
VEHICLE-INSPECTION, REPAIR AND MAINTENANCE RECORDS	LA+1 yr	DO, DT
VEHICLE-TITLE AND REGISTRATION	1 yr	DO, DT
VOLUNTEER RECORDS —records may include recruitment and selection records, volunteer personnel and intern personnel information forms, intern agreements, volunteer and intern time records, emergency notification forms, insurance documentation and correspondence	AC+3 yr AC=End of term of volunteer or intern	DO, SB
WEBSITE/WEB PAGES —INTERNET/INTRANET—system development documentation for initial setup; subsequent changes and content of pages	PM	DO, SB

The Board directs the Superintendent to ensure that fiscal records related to federal grants are retained for a minimum of six years from the obligation of funds. These records shall be available for inspection if required.

Procedures

The District shall maintain records that fully show:

1. The amount of funds under the grant or subgrant;
2. How the District uses those funds;
3. The total cost of each project;
4. The share of the total cost of each project provided from other sources;
5. Other records to facilitate an effective audit; and
6. Other records to show compliance with federal program requirements.

The District shall also maintain records of significant project experiences and results. These records and accounts shall be retained and made available for programmatic or financial audits.

In accordance with State Department of Education record retention policy 4.16.02 Administration of Federal Grant Program, the District shall maintain all fiscal and programmatic records relating to federal grants for a minimum of five years and one additional audit.

The District will destroy paper records by shredding only. In the event of the disposal of computers or electronic equipment that may contain confidential student or personnel records, the District will ensure that hard drives are appropriately “wiped” clean of information prior to disposal.

The District shall retain records based on the schedule provided in Policy 706.

Collection and Transmission of Records

The District shall maintain electronic records in the accounting software system, and paper records shall be maintained in the District office under the supervision of the Business Manager or designee. The Clerk will have authorized access as directed. Electronic and/or paper records shall be provided to awarding agencies to meet reporting requirements and to auditors and monitors, as appropriate and required. Records that are kept electronically may be transmitted electronically as allowed by 2 CFR 200.335.

Access to Records

The District shall provide the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

Privacy

Access to both the accounting software system, personnel files, the Student Management System, confidential student files, Special Education IEP files shall be password protected in the case of electronically maintained records and kept in locked filing cabinets in the case of paper records. These records are maintained under the supervision of the Superintendent and the Business Manager, or Federal Programs Director with exclusive access to paper files and passwords for electronic systems. The District clerk may also have access to these records. Employees shall be trained in the requirements of the Family Educational Rights and Privacy Act (FERPA). If a request for confidential information is received from a source not having clear authority under FERPA or other statute, the District shall consult appropriate legal counsel prior to providing records.

Legal References: 34 C.F.R. §§ 75.730-.731 Records Related to Grant Funds
34 C.F.R. §§ 75.732 Records Related to Performance
34 C.F.R. §§ 76.730-.731 State Administered Programs
2 C.F.R. §§ 200.333-.337 Retention Requirements for Records

Other Reference: Idaho SDE IDEA Part B Funding Manual

Policy History:

Adopted on: 7/27/2020

Revised on:

Reviewed on:

Authorization and Control

It will be the policy of this District to conduct its purchasing program in a manner to assure the best utilization of District funds. The Board, or its designee, reserves the right to determine what is in the best interest of the District.

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to state purchasing and federal procurement requirements. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with state purchasing and federal procurement requirements. Staff members shall not obligate the District without express authority. Staff members who obligate the District without proper authorization may be held personally responsible for payment of such obligations.

Bids and Contracts

Bids and Contracts will follow Public Procurement of Goods and Services Policy 700.10.

In determining what bid is the lowest responsible bidder, the District will not only take into consideration the amount of the bid. The District will also consider the skill, ability, and integrity of a bidder to do faithful and conscientious work and promptly fulfill the contract according to the letter and spirit. References for the bidder should be contacted.

The Superintendent shall establish bidding and contract awarding procedures that align with state purchasing and federal procurement requirements.

Cooperative Purchasing

The District may cooperatively enter into contracts with one or more districts to purchase materials necessary or desirable for the conduct of the business of the District provided that the purchasing cooperative follows state purchasing and federal procurement requirements.

Personnel Conflicts of Interest

No officer, employee, or agent will make any purchase or incur any obligations for or on behalf of the District from any private business, contractor, or vendor in which or with which the employee has a direct or indirect financial or ownership interest.

Purchases or contracted services from any private business or venture in which any employee of this District has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following procedures:

1. The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or the vendor;
2. The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by the District;
3. The interested employee will not be involved in any part of bidding process, including but not limited to, preparing specifications, advertising, analyzing, or accepting bids; and
4. This policy will apply to any organization, fund, agency, or other activity maintained or operated by the District.

No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or as a result of placing any purchase order with a business, contractor, or vendor on behalf of the District nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of \$50 or less in value.

Procurement Under a Federal Award

In addition to the conflicts of interest outlined above, no employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such conflicts of interest include instances where any of the following has a financial or other interest in or a tangible personal benefit from a firm considered for a contract:

1. The employee, officer, or agent;
2. Any member of his or her immediate family, including spouses, children and parents;
3. His or her partner. For the purposes of this policy, "partner" shall mean an adult of the same sex or different sex with whom the employee, officer, or agent shares a non-marital intimate relationship and a common residence and with whom they mutually affirm that they share responsibility for each other's common welfare; or
4. An organization which employs or is about to employ any of the parties listed above.

The following activities are prohibited:

1. The purchase during the school day of any food or service from a District contractor or vendor for individual use;
2. The removal of any food, supplies, equipment, or school property without proper authorization;
3. Individual sales by District personnel of any school property, including used items.

Violations

Any District officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.



LEGAL REFERENCE:

- Legal Reference: I.C. § 33-601 Real and Personal Property – Acquisition, Use or Disposal of Same.
 I.C. § 33-402 Notice Requirements
 I.C. § 33-316 Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials
 I.C. § 18-1351 Bribery and Corrupt Practices – Definitions
 I.C. § 59-701 Ethics in Government
 2 C.F.R. § 200.317 Procurement by States
 2 C.F.R. § 200.318 General Procurement Standards
 2 C.F.R. § 200.320 Methods of Procurement to be Followed

ADOPTED: 9/12/2016

AMENDED: 9/10/2018

Procurement Under a Federal Award

In addition to its other policies and procedures regarding procurement, the District shall adhere to the following requirements when making procurements under a federal award. The District shall:

1. Ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be produced, and set forth those minimum essential characteristics and standards to which the material, product, or service must conform. The District will identify all requirements which bidders must fulfill and all other factors to be used in evaluating bids or proposals.
2. Provide a written method for conducting technical evaluations of the proposals received and for selecting recipients, including factors considered for the evaluation; who performs the evaluation, the number of evaluations performed, the timeframe for conducting any evaluations, and the selection of a vendor and whether another position reviews the evaluation.
3. Maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
4. Avoid acquiring unnecessary or duplicative items;
5. Consider consolidating procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
6. Maintain a list of prequalified person, firms, or products which are used in acquiring goods and services and include enough qualified sources to ensure maximum open and free competition.
7. Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
8. Maintain records sufficient to detail the history of procurement. These records will include:
 - A. Rationale for the method of procurement;
 - B. Selection of contract type;
 - C. Contractor selection or rejection; and
 - D. The basis for the contract price.

9. The use of a time and materials type contract is prohibited unless the District determines that no other contract is suitable. Time and materials type contract means a contract whose cost to a District is the sum of:
 - A. The actual cost of materials; and
 - B. The direct labor hours charged at an hourly rates that reflect wages, general and administrative expenses, and profit.

When this type of the contract is used, it will include a ceiling price that the contractor exceeds at his or her own risk. The District will assert a high degree of oversight over such contracts in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

10. Be responsible for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims.
11. The District will adhere to any additional procurement rules as applicable to specific federal programs such as federal child nutrition programs.

Time and Effort Documentation

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Such work shall be documented on Form 300.53F.



ADOPTED: 9/12/2016

AMENDED:

Allowable Uses for Grant Funds

When determining how the District will spend its grant funds, the District Office will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in Education Department General Administrative Regulations, which are provided in the bulleted list below. All costs must:

1. Be necessary and reasonable for the performance of the federal award;
2. Be allocable to the federal award;
3. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the District;
4. Conform to any limitations or exclusions set forth as cost principles in 2 CFR Part 200 or in the terms and conditions of the federal award;
5. Be treated consistently;
6. Be adequately documented;
7. Be determined in accordance with General Accepted Accounting Principles (GAAP), unless provided otherwise in Part 200;
8. Not be included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.



Legal Reference:	2 CFR § Part 200	Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
	2 CFR § Part 3474	Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

ADOPTED: 9/12/2016

AMENDED:

Travel Costs Under Federal Award

General: Travel costs are the expenses for transportation, lodging, food, and related items incurred by employees who travel on official business under a federal award. Such costs may be charged on an actual cost basis, or on a per diem mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip.

Lodging and subsistence: Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations. If these costs are charged directly to the federal award, the District will maintain documentation justifying the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are consistent with this policy and any related procedures.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences are allowable provided that:

1. The costs are a direct result of the individual's travel for the federal award;
2. The costs are consistent with this policy and any related procedures; and
3. Are temporary, lasting only during the travel period.

Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the federal awarding agency.

Commercial air travel: Airfare costs in excess of the basic, least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

1. Require circuitous routing;
2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Result in additional costs that would offset the transportation savings; or
5. Offer accommodations not reasonably adequate for the traveler's medical needs.



Legal Reference: I.C. § 33-701 Fiscal Year – Payment and Accounting of Funds
 2 C.F.R. § 474 Travel Costs

ADOPTED: 9/12/2016

AMENDED:

Federal Cash Management

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act. Generally, the District receives payment from the State Department of Education on a reimbursement basis.

However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses.

According to guidance from the U.S. Department of Education (USDE), when calculating the interest earned on USDE grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the District.

Payment Methods

1. Reimbursements: The District will initially charge federal grant expenditures to nonfederal funds.

The District Grant Accountant or Business Manager will request reimbursement for actual expenditures incurred under the federal grants monthly. All reimbursements are based on actual disbursements, not on obligations. Reimbursement requests will be submitted on a District form to the State Department of Education.

The Superintendent or his or her designee shall promulgate a procedure specifying any further requirements.

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures; such as invoices, time sheets, and payroll stubs; and will make such documentation available for the State Department of Education to review upon request.

Reimbursements of actual expenditures do not require interest calculations.

2. Advances: To the extent the District receives advance payments of federal grant funds; the District will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the District shall attempt to expend all drawn downs of federal funds within 72 hours of receipt.

The District will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The District will begin to calculate interest earned on cash balances once funds are deposited into the District's account.

Interest will be calculated quarterly. Total federal grant cash balances will be calculated on cash balances per grant and applying the District's actual interest rate. Within 30 days of the end of the quarter, the District will remit interest earned. The District may retain up to \$500 of interest earned per year.

The Superintendent or his or her designee shall promulgate a procedure specifying the process for remitting interest.

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Legal Reference: 2 CFR § 200.305
31 CFR § 205

Payment
Rules and Procedures for Efficient
Federal-State Funds Transfers

ADOPTED: 9/12/2016

AMENDED:

Unpaid School Meal Charges

The District adopts the following policy to ensure District employees, families, and students have a shared understanding of expectations regarding meal charges. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day, avoid identifying to other students or bystanders students with insufficient funds to pay for school meals, and maintain the financial integrity of the school nutrition program.

Unpaid Meal Charges

When a student's school meal account funds are exhausted, a student paying the full or reduced price for meals may charge no more than \$25 to his or her school meal account. Students who have charged the maximum amount allowed will be allowed to charge further meals until the negative account balance has been paid in full. Such students will be allowed to purchase a meal if the student pays for the meal when it is received. Students will not be identified at the point of purchase if their account has a negative balance by providing an alternative meal or other announcement.

The District will make reasonable efforts to notify families when meal account balances reach five dollars, prior to going into a negative balance. If an account does have a negative balance, additional communications will be advanced to the family in order to seek payment for the negative fund balance and to re-establish a positive account balance for the student's use. Families will be notified by automated calling system and/or a letter sent home with the student and/or by mail and/or by email. Efforts to collect the unpaid balance may include collection upon withdrawal from the school or graduation.

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases.

This notice may include a copy or description of this policy and information regarding how to apply for free or reduced price meals, including contact information for the school personnel who can help them with the application process. Active efforts to encourage eligible households to apply for free or reduced lunch may be used to prevent meal charges.

If payment of the negative balance is not received within 60 days of the maximum charge limit being attained, the debt may be turned over to the Superintendent or the Superintendent's designee for collection. If the debt is not paid within 60 days of mailing the final notice of the negative account balance, it shall be considered bad debt for the purposes of federal law concerning unpaid meal charges. Such bad debt must be restored using non-federal funds, from sources such as the District's general fund, special funding from state or local governments, or other sources.

Efforts to collect payment may include use of collection agencies, small claims court, or any other method permitted by law, provided the benefits of potential collections outweigh the costs incurred to achieve those collections.

Students and parents/guardians of students are encouraged to prepay meal costs. Payments for school meals may be made by:

1. Bringing payment to the school office,
2. Making payment by mail,
3. by credit card by phone or other electronic means as may be adopted.

Notification

The District will provide a copy of this policy to all households at the start of school each year and to families and students that transfer into the District at the time of transfer. All District staff responsible for enforcing any aspect of the policy shall also receive a copy of this policy. It may also be communicated to school social workers, school nurses, the homeless liaison, or other staff members who may assist students in need. The District may also make this policy available in student handbooks, on the District website, or by other means deemed appropriate.

Records

Records of how and when this policy is communicated to households and staff will be retained.

The District shall also retain documentation of the handling of bad debt, including:

1. Evidence of efforts to collect unpaid meal charges in accordance with the this policy;
2. Evidence the collection efforts fell within the timeframe and methods established by this policy;
3. Financial documentation showing when the unpaid meal charge(s) became an operating loss; and
4. Evidence any funds written off as bad debt were restored to the nonprofit school food service account using non-Federal sources.



Other Reference: 2017 Edition: Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation’s Schools, United States Department of Agriculture
Unpaid Meal Charges: Guidance Q&As, March 23, 2017, United States Department of Agriculture

Legal Reference: SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies, United States Department of Agriculture

Policy History:

Adopted on: 9/11/2017

Revised on:

Requirements and Restrictions for Procurement Under a Federal Award - Competition

The following shall be required in the case of procurement under a federal grant to ensure adequate competition.

Geographical Preferences Prohibited

The District shall conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Prequalified Lists

The District shall ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the District shall not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

The District shall ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers shall be clearly stated; and identify all requirements which the offers must fulfill and all other factors to be used in evaluating bids or proposals.

During any emergency closure of District facilities, District employees who are paid with federal funds shall be compensated or given unpaid time off in the same manner as similarly situated District employees paid with District funds. Such employees shall continue to perform their grant-funded duties during the closure, to the extent possible. This may include, to the extent practicable, working by phone, email, and video conference. Employees supported with federal grant funds who are intended to provide direct services to students may maintain contact with students during the period of the unexpected or extraordinary closure using the alternative, appropriate methods. District employees paid with federal funds shall return to work as soon as possible.

Federal Funding

It is the intent of the District to apply consistent accounting treatment when allocating funds across both federal and non-federal funding streams. The District will ensure that the expenditures incurred meet allowability requirements for the specific program and are both reasonable, regardless of whether the funding stream is federal, state, or local in nature.

Cross References: 7218 Federal Grant Financial Management System
7320 Allowable Use for Grant Funds
7320P1 Determining Necessity and Reasonableness of Expenses
7320P2 Selected Items of Cost

Legal Reference: 2 CFR Part 225

Other References: Idaho SDE IDEA Part B Funding Manual
OMB Memo M-20-11 dated March 9, 2020

Procedure History:

Adopted on: 4/13/2020

Revised on:

Reviewed on:

Hazard Mitigation – Chemistry Lab Disposal

The Highland Board of Trustees has a priority to keep the students and staff of the District safe. All students and staff shall practice proper and safe disposal of toxic hazards. Toxic Hazards exist in chemicals and other substances used in schools such as in laboratories, science classrooms, kitchens, in the cleaning of school buildings, busses and equipment, and the maintaining of school grounds.

This policy primarily focuses on chemistry lab waste disposal but procedures would apply to any area where chemicals are used or stored. Teachers should instruct students and ensure that no experiment will be dangerous if safe procedures are followed throughout and to ensure that proper precautions are taken to avoid contaminating the environment.

Chemical Waste

All laboratory work with chemicals eventually produces chemical waste. Staff and students associated with the science laboratory share the responsibility to minimize the amount of waste produced and to dispose of chemical waste in a way that has the least impact on the environment. Depending upon what is contained in the waste, some waste must be professionally incinerated or deposited in designated landfills, while other waste can be neutralized or discharged.

Waste Storage Prior to Disposal

All waste should be stored in properly labeled containers. The label should contain the date, type of waste and any other pertinent information required by the disposal company. Waste should be segregated to avoid unwanted reactions and to allow for cost-effective disposal. Waste should be stored in closed containers except when additional waste is being added. Each school science area should maintain a central, secure waste storage area.

Disposal of Waste

Teachers should be aware of the appropriate method of disposal for any chemical used in the school laboratory. Teachers should make disposal options a part of all laboratory instructions for students. For chemical waste produced, teachers should instruct students as to the appropriate disposal, including disposing of the substance in a disposal container or down the drain.



LEGAL REFERENCE:

Board Action
ADOPTED: 4/14/08

AMENDED:

It is the policy of the board of trustees to assure the safety of students, staff, and visitors who use the school buildings of this district, and to provide a safe environment conducive to learning. The board will ensure compliance with the provisions of the Idaho Uniform School Building Safety Act, which applies to all existing district public school facilities, or those constructed in the future and which are owned, leased, or used for the district's educational purposes.

Personnel, students, and visitors who believe that a building, facility, or grounds, or use thereof, is unsafe are encouraged to report such concerns to the building principal's office. Such reports will be investigated within a reasonable time and corrected as determined to be necessary to protect students, personnel, and visitors from unsafe conditions.

DEFINITIONS

“Administrator” means the administrator of the State of Idaho Division of Building Safety.

“Imminent safety hazard” means a condition that presents an unreasonable risk of death or serious bodily injury to occupants of a building.

“School facilities” include school buildings, administration buildings, playgrounds, athletic fields, and improved or unimproved real property, owned or operated by the district, which are used by students or personnel in the normal course of providing an educational program. School facilities do not include those areas, buildings, or parts of buildings closed from or not used in the normal course of the educational program.

“Serious safety hazard” means a condition that presents an unreasonable health risk or risk of injury to occupants of a building.

INSPECTION

The board will require an annual inspection of the district's school facilities, conducted by an independent inspector professionally qualified to conduct inspections under the applicable codes, or pursuant to Idaho Code Section 39-4130. Such inspection will address whether the school facilities comply with safety and health standards, including applicable electrical, plumbing, mechanical, elevator, fire safety, boiler safety, life safety, structural, snow loading, and sanitary codes, as adopted by or pursuant to the Idaho Building Code Advisory Act.

Additionally, the board will cooperate with the administrator or designee and allow entry to the school facilities at reasonable times, for the inspection of such facilities for compliance with the Idaho Uniform School Building Safety Act.

ABATEMENT

The board will identify any unsafe or unhealthy conditions in the school facilities, and direct personnel to take the necessary steps to abate any identified unsafe or unhealthy conditions. The board will issue a report, as required by the State Board of Education, in the same year that the inspection(s) is made declaring any identified unsafe or unhealthy conditions which were not abated.

The district will use available funds to abate all identified unsafe or unhealthy conditions. The district need not separately account for the costs of abatement, and is not obligated to segregate funds used for abatement.

PLAN OF ABATEMENT

If adequate funds are not available to abate all unsafe and unhealthy conditions, the board will direct that a plan for abatement be developed and implemented immediately. The plan must include a timetable for commencement of the abatement beginning no later than the following school year and specify the funds from which the district will finance the abatement, in accordance with Idaho Code Section 33-1613. The board may finance the abatement plan through any of the following sources: unencumbered lottery money, levies, a loan or grant from the School Safety and Health Revolving Loan and Grant Fund, or declaration of a financial emergency.

The board will separately account for and document all costs of implementing the plan of abatement with regard to each unsafe or unhealthy condition identified.

VIOLATIONS NOT CONSTITUTING A SERIOUS OR IMMINENT SAFETY HAZARD

Upon receipt of written notice from the administrator or designee that the violation of the Idaho Uniform School Building Safety Act does not constitute a serious or imminent safety hazard, the superintendent will take appropriate remedial action within the time frame set forth in the notice and notify the board of the notice and action taken at the next regularly scheduled board meeting, or earlier, if appropriate.

VIOLATIONS CONSTITUTING A SERIOUS SAFETY HAZARD

Upon receipt of written notice that, relative to any district building, the administrator found a violation of the Idaho Uniform School Building Safety Act, which constitutes a serious safety hazard, the superintendent will eliminate the condition within the specified time frame. In the event the superintendent believes that it is in the district's best interest to contest the administrator's findings, the superintendent is authorized to file a request for a hearing on the matter within fourteen (14) days of the date the administrator's written order or notice was issued.

VIOLATIONS CONSTITUTING AN IMMINENT SAFETY HAZARD

Upon receipt of written notice from the administrator or designee that an imminent safety hazard exists in a school facility, the superintendent will immediately schedule a board meeting to review the matter and require all changes necessary to eliminate the imminent safety hazard. Such changes will be made without delay, and within the time specified in the administrator’s written notice or order.

If the imminent safety hazard is not corrected, or cannot be corrected in the specified time, or if the administrator determines that the imminent safety hazard could reasonably be expected to cause serious physical harm or death before the hazard can be eliminated and orders that all persons no longer occupy the building, the superintendent or designee will assist the administrator as necessary to post notice on such areas to prevent unauthorized people from entering the area where the imminent safety hazard exists.

CORRECTIVE ACTION

All buildings owned by the district will be inspected annually by the local fire department.

The maintenance staff will survey the school buildings, facilities, and grounds at reasonable intervals to determine whether or not a safety concern exists. A log will be kept of the inspections. All minor safety concerns will be prioritized and corrected, as determined necessary to protect students, personnel, and visitors from unsafe conditions. Any corrective action taken on minor safety concerns, or any determination to delay corrective action will be documented by the maintenance staff. Major safety concerns will be reported to the building principal’s office. The corrective action taken, or determination to delay corrective action, will be documented by the school principal or superintendent.



LEGAL REFERENCE:

Idaho Code Sections

33-1017

33-1612

33-1613

39-1430

Chapter 39, Title 80 Idaho Code

Chapter 52, Title 67 Idaho Code

IDAPA 08.02.03.600

ADOPTED: 8/11/08

AMENDED:

The practice of discarding materials used in school facilities is wasteful of natural resources, energy and money. The Board, in an effort to set an example of stewardship of our natural resources and to develop responsible citizenship in our students declares that resource conservation is to be made an integral part of the physical operation of the school system and of the school curriculum. Therefore, it shall be the policy of the District that:

- A. The school system will integrate the concept of resource conservation, including waste reduction and recycling, into the environmental education curriculum at all levels.
- B. The amount of waste of consumable materials is to be decreased by:
 - 1. Reduction of the consumption of consumable materials wherever possible;
 - 2. Full utilization of all materials prior to disposal; and
 - 3. Minimization of the use of non-biodegradable products wherever possible.
- C. The school system will cooperate with, and participate in, recycling efforts being made by the local and state governments. As systems for the recovering of waste and recycling are developed, the school system will participate by appropriately separating and allowing recovery of recyclable waste products.
- D. The school system will purchase, where financially viable, recycled products and will also encourage suppliers, both private and public, to make recyclable products and unbleached paper products available for purchase by public schools.
- E. Representatives of the school system will actively advocate, where appropriate, for resource conservation practices to be adopted at local, regional and state levels.



LEGAL REFERENCE:

ADOPTED: 12/8/08

AMENDED:

From time to time there may be a desire to honor a deceased student or employee of the District. Any individual or group considering honoring a deceased member of the school community shall place their request in writing and submit their request to the Board. The Board or its designee will contact the family of the deceased to discuss such memorial arrangements. The Board may allow memorials to take place on a case-by-case basis and may not grant authorization to every request.

In considering requests for permanent memorials, the Board will take into account the recommendations of the Superintendent regarding the cost to the District for future maintenance and upkeep of the memorial that might accrue to the District.

In the event that Board approves a memorial to be placed on school grounds, it is strongly recommended that such memorials be in the form of a living memorial, such as a tree. This living memorial may be marked with a modest size, permanent stone and plaque indicating the name and relevant information of the person to be memorialized. Other types of memorials may be considered for approval by the Board, using the same process indicated above. Any type of memorial, including wording on the plaque, as well as any memorial service on school property, must be approved by the Board or its designee.

Placement of any memorial, permanent or temporary, such as a tree or plaque may be removed, transplanted, taken down, or discarded by the District in the event the school is experiencing demolition, modifications, if the tree has died, or for any other reason that the Board determines that the memorial should be removed or moved. Individuals wishing to place a memorial of any kind must realize that the memorial may not be a permanent fixture on school property and the District has no responsibility to move the same.

In lieu of a physical memorial, the Board suggests that a permanent memorial for the deceased student or staff be limited in form to perpetual awards to the Highland School Foundation Fund. Memorial scholarships may be accepted and awarded under criteria approved by the District in honor of persons who have special significance to the students, district or community. Items received become the property of the District and will be used for the purpose for which they were donated.

The Board recognized that memorials of flowers, personal messages and mementoes are often created at lockers, parking spaces and other areas on district property upon such losses or events. The display of all remembrances will be temporary in nature, removed in a timely manner and offered to the family.



LEGAL REFERENCE:

Board Action

ADOPTED: 4/14/08

AMENDED: