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BUSINESS and FINANCIAL MANAGEMENT

7.1—FISCAL YEAR

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

Legal Reference: A.C.A. § 6-20-410

Date Adopted: 05/19/05

Last Revised:

7.2—ANNUAL OPERATING BUDGET

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

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

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

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

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

Date Adopted: 05/19/05
Last Revised: 05/19/14

7.3—MILLAGE RATE

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

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

Date Adopted: 05/19/05
Last Revised: 06/16/11

7.4—GRANTS AND SPECIAL FUNDING

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

Date Adopted: 05/19/05

Last Revised:

7.5—PURCHASES OF COMMODITIES

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

DEFINITIONS

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

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

Purchases of commodities with a purchase price of more than \$10,000.00 require prior Board approval, unless an emergency exists in which case the Superintendent may waive this requirement. The Superintendent shall serve as the designated agent of the district in all purchases related to day to day operations of the district.

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

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

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

Bids shall be awarded after careful examination of the details of the bid to determine the best overall value to the District. In instances where the low bid was not accepted a statement of

the reasons shall be attached to the bid. Bidders submitting written bids shall be notified in writing of the bid award.

The following commodities may be purchased without soliciting bids provided that the Superintendent determines that it is not practicable to use other than the required or designated commodity or service:

1. Commodities in instances of an unforeseen and unavoidable emergency;
2. Commodities available only from the federal government;
3. Utility services;
4. Used equipment and machinery; and
5. Commodities available only from a single source;
6. Personal or professional services.

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

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

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

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

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

The District reserves the right to extend or renew a contract that was previously awarded under the process governed by this policy and law, provided the extension or renewal meet the following criteria.

1. The equipment and services provided under the extended or renewed contract meets or exceeds the specifications of the original bid.
2. The extended or renewed contract agreement complies with the state of Arkansas's documentation requirements.
3. The cost of the extended or renewed contract is the same or less than the original contract.
4. The extension or renewal is approved by the local school board.

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

Date Adopted: 05/19/05

Last Revised: 08/15/13

7.5F—FOOD SERVICE COMMODITIES BIDDER AFFIDAVIT

MANILA SCHOOL DISTRICT

MISSISSIPPI COUNTY

I, _____, hereby state:

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

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

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

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

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

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

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

(5) I hereby certify that the bid, unless specifically exempted by the USDA, is for agricultural commodities that have been produced in the U.S. or if the bid contains food products that at least 51% of food in the product was produced in the U.S. I understand that the district shall not accept any product that does not meet this requirement and is not liable for any loss I may incur as a result of such refusal to accept.

Signature

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

Notary Public

7.6—ACTIVITY ACCOUNT

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

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

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

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

Date Adopted: 05/19/05

Last Revised:

7.7—CASH IN CLASSROOMS

No cash or checks are to be left in any classroom overnight. Staff, other than the District Business Manager, who collect funds in the course of their employment should deposit the funds daily. All employees should deposit daily, unless otherwise directed by the Superintendent or District Business Manager.

Date Adopted: 05/19/05

Last Revised: 06/28/12

7.8—PERSONAL PROPERTY

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

Date Adopted: 05/19/05

Last Revised:

7.9—PROPERTY INSURANCE

The Superintendent shall be responsible, with approval of the Board, for maintaining adequate insurance coverage for all District properties. At a minimum, the District will purchase insurance coverage sufficient to meet the requirements by the Arkansas Commission for Public School Academic Facilities and Transportation.

Date Adopted: 05/19/05

Last Revised: 06/16/11

7.10—PUBLIC USE OF SCHOOL BUILDINGS

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

The District shall establish a fee schedule for the use of school facilities. Charges made for the use of school facilities shall reflect the actual costs (e.g. labor, utility, and materials) incurred by the District. The District shall also require any non-school related group using a district facility to purchase sufficient general liability insurance to cover the damage to, or the cost to entirely replace the structure(s) and furnishing(s), if necessary due to the loss of, or damage to, District property.

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

The school owned school bus repair facilities and maintenance shop shall be used only for the repair and maintenance of school owned property.

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

Date Adopted: 05/19/05
Last Revised: 09/19/13

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

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

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

Any school employee found guilty or who pleads guilty, or nolo contendere to the use of District funds to support any ballot measure shall be immediately suspended, and recommended for termination by the superintendent.

The Board of Directors is not prohibited from expressing an opinion on a ballot measure through the passage of resolution or proclamation. School employees are allowed to verbally express their views on a ballot measure other than in an attempt to persuade a student to the employee's point of view.

District employees and members of the Board of Directors may incur incidental expenditure of District funds for travel costs when speaking at an event in which a ballot measure is discussed if the subject matter of the speaking engagement is within the scope of the person's official duties and responsibilities.

District funds may be used to disseminate public information at a public speaking engagement. The incidental use of District resources may be used to prepare an analysis of the public information if such information is within the scope of the person's official duties and responsibilities.

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

Date Adopted: 05/19/05

Last Revised: 07/22/13

7.12—EXPENSE REIMBURSEMENT

The requirements of this policy shall govern reimbursement for expenses related to travel and/or attendance at conferences and professional development activities incurred by district employees and/or members of the Board of Directors on behalf of the district. Original receipts must accompany all requests for reimbursement to the extent that such receipts are customarily available. For a receipt to be valid it should contain the name of the issuing company, the date, and the amount. Mileage, lodging, and meal expenses will not be reimbursed when incurred for the personal convenience of the employee and not required by the reason for the travel. Reimbursement for travel shall be for the lesser of the cost between travel by air or by car with some consideration allowed for length of time and the method of travel.

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

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

Reimbursable Expenses

Mileage that is driven for a district sanctioned purpose in an employee's personal vehicle shall be reimbursed provided appropriate documentation is submitted establishing the date and time, place, and purpose of the travel. Mileage shall be reimbursed at the rate of 40 cents per mile and shall be based on the shortest, most reasonable, route available.

Meals may be reimbursed for travel which necessitates an overnight stay when submitted according to the dictates of this policy. Reimbursement shall be prorated based on the percent of a day the employee is away on travel. For example, if an employee returns from his/her travel in the afternoon, he/she is only eligible for reimbursement for breakfast and lunch expenditures. Meals shall be reimbursed at the following rate: \$7.00 breakfast, \$10.00 lunch and \$12.00 dinner.

Tips paid by a school employee for meals associated with travel as defined in this policy are not reimbursable.

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

Travel necessitating overnight lodging shall be reimbursed to the extent that it is not lavish and is reasonable based on circumstances of the expenditure. Proper documentation establishing the date and time, place, and purpose of the travel must be submitted along with a receipt for the overnight accommodations. Employees

shall receive assistance from administrators or their designee in arranging travel plans to help keep expenses to a minimum.

Expenses Not Covered

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

- Alcoholic beverages;
- Entertainment expenses – including sports or sporting events; pay per view or game expenses at motels;
- Replacement due to loss of theft;
- Discretionary expenses for items such as clothing or gifts;
- Medical expenses incurred while on route to or from or at the destination of the reason for the travel;
- Optional or supplementary insurance obtained by the employee for the period covered during the travel

Credit Cards

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

Airport Associated Expenses

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

Reimbursement for teacher purchased materials and supplies must be for purchases authorized in advance by the principal or superintendent. Proof of pre-authorization and unaltered itemized receipt must be presented for payment. Receipts should be turned in no later than 30 days following expenditure. Approved reimbursements will be made within 30 days.

Date Adopted: 05/19/05

Last Revised: 07/22/13

7.13-----FEDERAL GOVERNMENT GRANT FUNDS

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

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

Date Adopted: 05/19/05

Date Revised: 05/17/07

7.14----USE OF DISTRICT CELL PHONES AND COMPUTERS

Board members, staff and students shall not be given cell phones or computers for any purpose other than their specific use associated with school business. School employees who use a school issued cell phones and/or computers for non-school purposes, except as permitted by District's policy, shall be subject to discipline, up to and including termination. School employees may be issued District cell phones if their position requires the employee be available at all times for work related emergencies or the employee be available to speak with others on school related business when the employee is away from the office. Employees issued cell phones for such purposes may use the phone for personal use on an "as needed" basis.

Students who use a school issued cell phones, and/or computers for non-school purposes, except as permitted by the District's Internet/computer use policy, shall be subject to discipline, up to and including suspension or expulsion.

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

Date Adopted:

Last Revised: 06/28/12

7.15----NON DISCRIMINATION POLICY STATEMENT

Non Discrimination Policy Statement

In keeping with the guidelines of Title VI, Section 601, Civil Rights Act of 1964; Title IX, Section 901, Education Amendments of 1982; and Section 504 of the Rehabilitation Act of 1973; Manila School District assures that no person in the United States shall, on the basis of race, color, national origin, age, sex, or handicap be excluded for the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Coordinator: Title VI, Superintendent
Address: PO Box 670
Manila, AR 72442
Phone: 561-4419

Coordinator: Title IX, Superintendent
Address: PO Box 670
Manila, AR 72442
Phone: 561-4419

Coordinator: Section 504, Superintendent
Address: PO Box 670
Manila, AR 72442
Phone: 561-4419

Any person having inquiries concerning compliance with Title VI (Race), Title IX (Sex), or Section 504 (Handicap) is directed to contact the above appropriate coordinator.

Date Adopted:
Last Revised:

7.16----RECORD RETENTION AND DESTRUCTION

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

Definitions

"Directly or directly interested" (hereinafter "directly") means receiving compensation or other benefits personally or to an individual's household from the person, business, or entity contracting with the District.

"Indirectly or indirectly interested" (hereinafter "indirectly") means that a family member, business, or other entity in which the individual or a family member has a financial interest will receive compensation or benefits.

"Record" is defined for the purposes of this policy, as an item or items, whether electronic or material, that are created by, at the request of, or received by and purposefully retained by a board member, administrator, or employee in the ordinary course of District business.

Examples include, but are not limited to:

- Any kind of correspondence;
- Calendars;
- Computer files and documents (which may include drafts);
- Telephone logs;
- Expense records;
- Audio or video recordings that are created for the purpose of monitoring the security of District property or the safety of District students;
- Documentation related to transactions or contracts for:
 - Services with Board members, administrators, employees, or members of their families covered under the statutorily defined ethical restrictions associated with a contract for services provided for the District involving a Board member, administrator, or employee who "directly or indirectly" benefits from the contract;
 - An exemption granted by the Arkansas Department of Education (ADE) from the statutorily defined ethical restrictions associated with a contract for employment or for services provided for the District that involves a District administrator, board member, or employee.

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

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

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

Board of Education Minutes – forever

Personnel files – forever

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

Student records of attendance/graduation – forever

Financial Records – five (5) years

Documentation, including letters of approval, related to transactions or contracts for services covered by this policy and Arkansas statutes for Board members - thirteen years

Employment applications, including applicant lists, applicant interview evaluations, documentation in response to requests for reasons for a failure to be interviewed and/or hired, and hiring determinations - five (5) years

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

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

SURVEILLANCE

Emails – whatever the district’s policy is on this subject Documents filed with the IRS, including those required in Policy 7.23-Health Care Coverage and the Affordable Care Act – four (4) years

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

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

In retaining and destroying records, no employee shall:

- Destroy, alter, mutilate, conceal, cover up, falsify, or make a false entry in any record that may be connected to a disciplinary matter or lawsuit or to a matter within the jurisdiction of a federal or state agency, in violation of federal or state law or regulations.

- Alter, destroy or conceal a document, or attempt to do so, with the intent to impair the document's availability for use in a disciplinary matter, lawsuit or an official proceeding or otherwise obstruct, influence or impede any lawsuit or official proceeding, in violation of federal or state law or regulations.
- Retaliate or discriminate against an employee who refuses to violate this policy or to coerce or threaten an employee to violate this policy.

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

Legal References: A.C.A. § 5-1-109(c)(2), (g)

A.C.A. § 6-13-619

A.C.A. § 6-17-104

A.C.A. § 6-17-2301

A.C.A. § 6-18-901

A.C.A. § 6-24-102(8)(15)

A.C.A. § 6-24-105(d)

A.C.A. § 6-24-106(c)(6)

A.C.A. § 6-24-107(c)

A.C.A. § 6-24-115

A.C.A. § 21-3-302, 303

ADE Rules Governing Ethical Guidelines and Prohibitions for Educational Administrators, Employees, Board Members, and Other Parties

26 C.F.R. § 31.6001-1

34 C.F.R. § 99.2

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

Date Adopted: 06/26/08

Last Revised: 05/19/14

7.17----INFORMATION TECHNOLOGY SECURITY

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

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

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

Date Adopted: 06/18/09

Last Revised:

7.18----FOOD SERVICE PREPAYMENT

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

Date Adopted: 07/16/09

Last Revised:

7.19—MANAGEMENT AND DISPOSAL OF DISTRICT PROPERTY

Definitions

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

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

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

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

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

"Trash" are those items that would otherwise belong to another category of goods or property defined in this policy, but which, due to the property's age or an act of God, have less value than it would cost to repair the item. Examples could include, but are not limited to, fire damage, vehicle accidents, extreme age and/or decline in value of the item.

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

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

Disposal of Surplus Commodities

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

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

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

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

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

Disposal of Surplus Real Property

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

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

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

If attempts at public sales fail to produce any interested buyers or bidders, such remaining unsold real property may then, if agreed to by the Superintendent and Board of Directors, be donated to appropriate education related entities, not-for-profit organizations, or the county/city in accordance with the provisions of state law.

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

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

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

Disposal of Surplus Real Property After Consolidation

Real property of a consolidated school district that is no longer being used for educational purposes and has not been sold, preserved, leased, or donated two (2) years after the effective date of consolidation shall be made available for use by a publicly supported institution of higher education, a technical institute, a community college, a not-for-profit organization, a county, or a city by the Board of Directors for the following purposes:

- Having the real property preserved, improved, upgraded, rehabilitated, or enlarged by the donee;
- Holding of classes by statutorily authorized education related entities; or
- Providing community programs and beneficial educational services, social enrichment programs, or after-school programs.

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

Date Adopted: 4/15/10
Last Revised: 5-19-14

7.20 – DISPOSAL OF NON-NEGOTIATED CHECKS OR UNCLAIMED PROPERTY

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

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

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

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

Date Adopted: 4/15/10

Last Revised:

7.21—SERVICE ANIMALS IN DISTRICT FACILITIES

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

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

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

The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship do **not** constitute work or tasks for the purposes of this policy; no animal brought solely for any of these reasons shall be permitted on school grounds.

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

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

A service animal shall be groomed to prevent shedding and dander and shall be kept clean of fleas and ticks.

District staff (is there a better word) may ask an individual with a disability to remove a service animal from the premises if:

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

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

The District and its staff are not responsible for the care or supervision of a service animal brought onto district property or into district facilities by an individual with a disability. Students with service animals are expected to care for and supervise their animal. In the case of a young child or a student with disabilities who is unable to care for or supervise the service animal, the parent is responsible for providing care and supervision of the animal. Prior to working in the school, any person responsible for providing care and supervision of the animal must go through the same process for background checks as required of all employees of the school system.

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

Legal References: 28 CFR § 35.104
 28 CFR § 35.136
 A.C.A. § 20-14-304
 A.C.A. § 20-14-308

Date Adopted: 04/21/11
Last Revised: 05/19/14

7.22—ELECTRONIC TRANSFERS

The Manila Board of Directors authorizes the District Business Manager/District Treasurer to initiate electronic fund transfers as necessary and appropriate for routine and/or recurring fund disbursements. Such authority is granted in all cases for each fiscal year, provided that applicable documentation is maintained by the District Business Manager/District Treasurer verifying that each disbursement is an approved obligation according to District policy, and pursuant to §6-12-701 (e) (1) (B) of Arkansas Code.

Date Adopted: 06/28/12

Last Revised:

7.23—HEALTH CARE COVERAGE AND THE AFFORDABLE CARE ACT

Public School Employee Health Insurance

All eligible District employees may elect to enroll themselves, their spouse, and/or their dependant(s) in one of the insurance plans through the Arkansas Public School Employee Life and Health Insurance Program (PSELHIP). New employees have until the end of the first full month following the date the employee's employment duties begin to elect to enroll in a PSELHIP plan; Coverage for eligible employees who choose to enroll in a PSELHIP plan shall take effect on the first of the month following the date on the enrollment application and shall be in effect until the end of the calendar year. Employees who experience a Qualifying Status Change Event have thirty (30) days from the date of the Qualifying Status Change Event to file an application to change coverage information. All employees may make changes to their PSELHIP plan during the yearly open enrollment period.

The District shall provide annual education to all eligible employees on the advantages and disadvantages of a consumer-driven health plan option and effective strategies of using a Health Savings Account (HSA).

Eligibility

“Eligible employee” includes:

- All licensed employees in public schools who are normally expected to work nine hundred (900) hours or more per year and whose salaries are paid from the school district's teacher salary fund;
- All licensed employees of the school district whose salaries are not paid from the school district's local or state funds regardless of the number of hours normally expected to be worked;
- All classified employees of the school district who are normally expected to work nine hundred (900) hours or more per year regardless of whether or not the salaries are paid from the school district's local or state revenues;
- A person who contracts with a public school district to operate a school bus for at least seven hundred twenty (720) hours during the school year; and
- A person who contracts with a public school district to operate a school bus and is designated by the superintendant as a full-time school bus driver regardless of the number of hours contracted.

Contribution to Premiums

At a minimum, the District shall distribute the statutorily required contribution rate to all employees who are enrolled in one of the PSELHIP plans. Additionally, the District shall calculate if the Arkansas Department of Education (ADE) determination of the District's health insurance funding contained in the State Foundation Funding exceeds the amount the District otherwise distributes to eligible employees. In the event the calculation determines there are additional funds required to be distributed to enrolled employees, the District shall distribute the identified funds to all employees enrolled in a PSELHIP plan. Shall be made, at the employee's choosing, to either help defray the cost of the employee's premium or deposited in the employee's HSA. Such funds shall **not** be distributed to employees in any other manner such as a payroll stipend or bonus. To the extent possible, the funds shall be distributed equally to each employee. However, there may be occasions where the amount that would be distributed exceeds the employee's premium and the employee either has no HSA or the employee's plan is not eligible for an HSA. In such instances the employee's surplus funds shall be redistributed to the remaining enrolled employees.

The District recognizes that due to fluctuations in student enrollment and staffing, the funding available to distribute to each enrolled employee based on the health insurance funding contained within the State Foundation Funding, as reported by ADE, may vary from month to month and year to year. Therefore, the district will adjust such additional funding on an as-needed basis.

Affordable Care Act

The District's policies are in compliance with the Affordable Care Act. The District offers health coverage to all eligible and full-time employees and their dependants through the PSELHIP, files IRS Returns on the health care coverage of all full-time employees, indicates the cost of the employee's health coverage on the employee's W-2, and provides a Statement of Return to all full-time employees regarding the employee's IRS Return on the employee's health insurance coverage.

Definitions

"Dependant" for purposes of this policy includes an employee's spouse.

"Full-time employee" means:

- A licensed employee who performs thirty (30) or more hours of service a week;
- a classified employee who works twenty (20) or more hours per week for the school district; or
- A person who contracts with a public school district to operate a school bus and is designated by the superintendant as a full-time school bus driver regardless of the number of hours contracted.

"Responsible individual" means a primary insured employee who, as a parent or spouse, enrolls one or more individuals in minimum essential coverage through a district's health care plan.

"Tax Identification Number (TIN)" means an individual's social security account number.

Look-Back Period

The District uses a 12 month look-back period when determining if an employee qualifies as a full-time employee.

IRS Return

The IRS requires that a "Return" be filed by the District on every full-time employee. These Returns cover the District's full-time employees and the dependants of a responsible individual's health care coverage status during the previous calendar year. To satisfy the IRS requirement, the District shall:

1. Collect information annually on the participation in, or lack thereof, a PSELHIP plan of all full-time employees and their dependants;
2. Complete the form(s) provided by the IRS that constitute a return for each District full-time employee;

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

Statement of Return

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

The District is not responsible for making sure the employee's contact information is up to date. Employees whose contact information changes should submit such changes to the Superintendent's office. Employees who have elected to receive an electronic Statement shall be notified electronically through the email address on file in the event that any of the District's contact information changes.

In the event the District makes corrections to an employee's Statement, the District shall transmit the corrected Statement to the employee within ten (10) business days of the completion of the corrected Statement.

Record Retention

The District shall maintain copies of the documentation the District uses to notify employees of their ability to elect to enroll in a PSELHIP plan, the IRS Returns filed on employees, and Statement provided to employees in accordance with the requirements for documents transmitted to the IRS.

Legal References: A.C.A. § 6-17-1111
 A.C.A. 6-17-1116
 A.C.A. 6-17-1117
 A.C.A. § 6-17-2202
 A.C.A. 21-5-405
 A.C.A. § 21-5-407
 A.C.A. § 21-5-418
 26 C.F.R. § 54.4980h-0 et seq.
 26 U.S.C. § 4980H
 26 U.S.C. § 6001
 26 U.S.C. § 6051
 26 U.S.C. § 6055
 26 U.S.C. § 6056
 26 U.S.C. § 6109
 26 C.F.R. § 31.6001-1

Date Adopted: 05/19/14

Last Revised:

