

1003
Mission Statement

Arapahoe Public Schools are equipped to motivate students in a safe and positive environment while preparing them to be successful and responsible citizens within a global society.

Adopted on: _____

Revised on: _____

Reviewed on: _____

2006 Complaint Procedure

Good communication helps to resolve many misunderstandings and disagreements. This complaint procedure applies to board members, patrons, students and school staff, unless the staff member is subject to a different grievance procedure pursuant to policy or contract. Individuals who have a complaint should discuss their concerns with appropriate school personnel in an effort to resolve problems. When such efforts do not resolve matters satisfactorily, including matters involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age, a complainant should follow the procedures set forth below. Students and employees who believe they have been subjected to sex harassment in violation of Title IX should refer to the board's policy titled "Title IX."

A preponderance of the evidence will be required to discipline a party accused of misconduct. This means that the investigator must conclude that it is more likely than not that misconduct occurred.

Complaint and Appeal Process.

1. The first step is for the complainant to speak directly to the person(s) with whom the complainant has a concern. For example, a parent who is unhappy with a classroom teacher should initially discuss the matter with the teacher. However, the complainant should skip the first step if complainant believes speaking directly to the person would subject complainant to discrimination or harassment.
2. The second step is for the complainant to speak to the building principal, Title IX/504 coordinator, superintendent of schools, or president of the board of education, as set forth below.
 - a) Complaints about the operation, decisions, or personnel within a building should be submitted to the principal of the building.
 - b) Complaints about the operations of the school district or a building principal should be submitted in writing to the superintendent of schools.

- c) Complaints about the superintendent of schools should be submitted in writing to the president of the board of education.
 - d) Complaints involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age may also be submitted, at any time during the complaint procedure to the School District's Title IX/504 coordinator. Complaints involving discrimination or harassment may also be submitted at any time to the Office for Civil Rights, U.S. Department of Education: by email at OCR.KansasCity@ed.gov; by telephone at (816) 268-0550; or by fax at (816) 268-0599.
3. When a complainant submits a complaint to an administrator or to the Title IX/504 coordinator, the administrator or Title IX/504 coordinator shall promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the staff member involved.
 - 1) If the complainant has not, the administrator or Title IX/504 coordinator will urge the complainant to discuss the matter directly with that staff member, if appropriate.
 - 2) If the complainant refuses to discuss the matter with the staff member, the administrator or Title IX/504 coordinator shall, in his or her sole discretion, determine whether the complaint should be pursued further.
 - b) Strongly encourage the complainant to reduce his or her concerns to writing.
 - c) Interview the complainant to determine:
 - 1) All relevant details of the complaint;
 - 2) All witnesses and documents which the complainant believes support the complaint;

- 3) The action or solution which the complainant seeks.
 - d) Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the administrator or Title IX/504 coordinator received the complaint.
4. If either the complainant or the accused party is not satisfied with the administrator's or the Title IX/504 coordinator's decision regarding a complaint he or she may appeal the decision to the superintendent.
 - a) This appeal must be in writing.
 - b) This appeal must be received by the superintendent no later than ten (10) calendar days from the date the administrator or Title IX/504 coordinator communicated his/her decision to the complainant.
 - c) The superintendent will investigate as he or she deems appropriate. However, all matters involving discrimination or harassment shall be promptly and thoroughly investigated.
 - d) Upon completion of this investigation, the superintendent will inform the complainant in writing of his or her decision. If the complaint involved discrimination or harassment, the superintendent shall submit the decision within 180 calendar days after the superintendent received complainant's written appeal.
5. If either the complainant or the accused party is not satisfied with the superintendent's decision regarding a complaint he or she may appeal the decision to the board.
 - a) This appeal must be in writing.
 - b) This appeal must be received by the board president no later than ten (10) calendar days from the date the superintendent communicated his/her decision to the complainant.

- c) This policy allows, but does not require the board to receive statements from interested parties and witnesses relevant to the complaint appeal. However, all matters involving discrimination or harassment shall be promptly and thoroughly investigated.
 - d) The board will notify the complainant in writing of its decision. If the complaint involved discrimination or harassment, the board shall submit its decision within 180 calendar days after it received complainant's written appeal.
 - e) There is no appeal from a decision of the board.
6. When a formal complaint about the superintendent of schools has been filed with the president of the board, the president or his or her designee shall promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the superintendent.
 - 1) If the complainant has not, the board president or designee will urge the complainant to discuss the matter directly with the superintendent, if appropriate.
 - 2) If the complainant refuses to discuss the matter with the superintendent, the board president shall, in his or her sole discretion, determine whether the complaint should be pursued further.
 - b) Strongly encourage the complainant to reduce his or her concerns to writing.
 - c) Determine, in his or her sole discretion, whether to place the matter on the board agenda for consideration at a regular or special meeting.
 - d) Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the president received the complaint.

3002 Deposits

The board of education shall designate the depository or depositories for all school funds. All funds received by the district shall be deposited promptly in the proper account of each such depository. All funds shall be insured by the Federal Deposit Insurance Corporation or a surety bond approved by the board on securities of the United States government pledged by joint custody receipt.

Funds collected by district representatives shall be receipted, accounted for, and directed without delay to the proper depository. Funds exceeding \$100 shall not be left overnight in school buildings, except in safes provided for the safekeeping of valuables.

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3004
General Purchasing and Procurement

I. Applicability of this policy.

Purchases made with federal funds, whether those funds are derived directly from the federal government (e.g. award of a federal grant) or are derived by pass-through awards from the Nebraska Department of Education (e.g. special education funds, school lunch funds, Title I funds) are subject to the policy on Purchasing and Procurement with Federal Funds, which is found elsewhere in this section.

This policy applies to all other purchases made by the school district other than construction, remodeling, repair and site improvements.

II. General Purchasing Policy

A. The school district's budget shall be the guide for all purchases. No employee of the district may make a purchase that is not provided for in the budget without board or administrative approval.

B. The board intends to purchase competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.

C. The acquisition of services, equipment and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district.

D. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

III. Building-Specific Purchasing

A. School buildings are operationally under the control of building principals. Principals have control and responsibility for the building and grounds, for all supplies and equipment housed at the building, for all school-related activities in the building, and for all pupils, teachers, and other employees assigned to the building.

B. Principals, in consultation with their staff, are responsible for requisitioning, managing, distributing, and utilizing supplies within the building.

C. The superintendent of schools or his designee is responsible for the requisitioning, managing, distributing, and utilizing of supplies for maintenance and transportation.

D. The administration is responsible for purchasing of goods, services and supplies and for providing the necessary forms for establishing efficient procedures to facilitate the process.

IV. Purchasing Procedures

A. School personnel must secure the approval of an authorized administrator before making any purchases.

B. Employees seeking reimbursement for a purchase made with their personal funds must attach an itemized receipt or invoice to all requests for reimbursement; must sign all purchase receipts or charge slips; and must submit itemized receipts and any purchasing card or credit card receipts to the office of the superintendent no later than 5 days prior to the next regular board meeting. A non-itemized credit card receipt is not sufficient.

C. Employees making purchases with a school district credit card or purchasing program must comply with the steps set forth in the district's Purchasing (Credit) Card Program.

D. All purchases of goods and services made with district funds must be made on a properly executed purchase order.

E. All purchases shall be initiated with a purchase order. Purchase orders are signed by the person responsible for that particular budget and finally by the superintendent.

F. For purchases of more than \$10,000, authorized staff members must secure written quotes and/or estimates from a reasonable number of vendors. Staff will purchase from a responsible vendor with the lowest price unless the board approves the purchase from the more expensive vendor.

V. Relations with Vendors

A. The board wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. The school shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery, with past services being a factor if all other considerations are equal. The administrative team may, in its discretion, use a Nebraska a state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.

B. No purchase shall be made that violates any conflict of interest policy or law.

C. No employee shall endorse any product of any type or kind in such a manner as will identify him/her in any way as an employee of the school district.

D. The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the contract or purchase will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

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3004.1

Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

B. Methods of Purchasing

The type of purchase procedures required depends on the cost of the item(s) being purchased.

1. Purchases up to \$10,000 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)

Small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

3. Purchases Over \$250,000

a) Sealed Bids (Formal Advertising)

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

b) Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

4. Noncompetitive Proposals (Sole Sourcing)

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - 1) The item is available only from a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

5. Competitive Proposals.

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - 2) Proposals must be solicited from an adequate number of qualified sources; and
 - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

C. Use of Purchase (Debit & Credit) Cards

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

D. Federal Procurement System Standards

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

E. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a 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.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

F. Settlements of Issues Arising Out of Procurements

The District alone is responsible, in accordance with good administrative practice and sound business judgment, 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. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

III. Conflict of Interest and Code of Conduct

A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.

B. Purchases covered by this policy are subject to the following additional provisions.

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

D. Enforcement

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, or agents of the District.

IV. Property Management Systems

A. Property Classifications

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
 - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

C. Inventory Records

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;
4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

D. Physical Inventory

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

E. Maintenance

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

H. Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

I. Equipment and Capital Expenditures

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

J. Depreciation

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

V. Financial Management

A. Identification

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

B. Financial Reporting

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the

financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

C. Accounting Records

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

D. Internal Controls

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

E. Budget Control

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

F. Payment Methods

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 at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. 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. 2 CFR § 200.305(b)(9).

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

G. Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee 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 EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

H. Use of Program Income - Deduction, Addition, or Cost Sharing or Matching

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

I. Cost Sharing or Matching

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under subpart E (Cost Principles) of this part;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of this part, as applicable.

J. Documentation of Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

VI. Written Compensation Policies

A. Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;

- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

B. Time and Effort Procedures

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

C. Fringe Benefits

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

D. Leave

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, paid time off leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

E. Unexpected or Extraordinary Circumstances

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.

F. Documentation for Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

VII. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in US or processed in US substantially using agricultural commodities produced in US.

C. Record Keeping

1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee 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. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain

records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3005

School Activities Fund

The superintendent of schools shall establish an activities fund account to be used to finance the operations of student organizations, inter-school athletics, and other school activities that are not a part of any other fund. The school activities fund is a school district account. All transactions related to the activities fund shall be conducted through an account at a board-approved depository.

The superintendent shall manage the activities fund and serve as its treasurer. The superintendent may divide the activities fund into more than one account to allocate portions of the fund for different purposes.

Funds in an activity's account after the activity ceases to exist shall be transferred to the general fund or such other fund as the board may choose. Funds left in a graduating class's account may be transferred into any other school account at any time after graduation upon board approval.

As school activities are a responsibility of the school district, any deficit in the activity fund shall be paid from the general fund.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3008
Gifts, Grants and Bequests

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$75.00 or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3011 Transportation

The school district will provide free transportation, partially provide free transportation, or pay an allowance for transportation in lieu of free transportation on each day school is in session to the students who reside in the district and qualify for transportation according to the district's transportation plan. Parents seeking mileage reimbursement must first be approved and then must submit requests to the district on forms which may be obtained from the office of the Superintendent of Schools.

When a student who has been attending the district is placed into foster care, school district staff will collaborate with state and local child welfare agencies to determine whether transportation is required under state law when it is in the child's best interest that their school of origin be maintained. The district will only provide transportation to students placed in foster care when the responsible child welfare agency agrees to reimburse the school district for the cost of transportation or when transportation is otherwise required by law. The board designates the Superintendent of Schools as the initial point of contact for child welfare agency representatives to discuss transportation issues related to children in foster care.

Students who are homeless will be provided with transportation pursuant to Board Policy 5014.

The district will provide transportation to tuition students in accordance with the contract provisions, if any, for services from the contracting districts.

The use of buses for class parties, field trips, and similar purposes shall require the prior approval of the superintendent or appropriate principal.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3012

School Meal Program and Meal Charges

Meal Program. The school district will make a school meal program available to students. The cost of the program will be determined by the board of education so as to make the program as nearly self-supporting as possible. With board approval, the district may contract with a private company or corporation for the management and/or provision of the program.

The district will notify the families with children attending school of the current guidelines for free or reduced-price school meals. A copy of the complete regulations and procedures regarding reduced-price and free meals shall be available in the office of the superintendent. Families may apply for free or reduced-price school meals at any time during the school year.

Payment Options. Families may pay for school lunches using cash, check, credit card, or ACH payment. Electronic or e-fund payments are also available through a link on the school district's website.

Meal Charge Policy. The district will notify students and their families of the policy for charged meals, meaning meals received by a student when the student does not have money in hand or in his or her food account. This policy applies to students who receive meals at the free, reduced, or full rates.

Notice of this policy must be provided in writing to all households at the start of each school year and to households that transfer to the school during the school year. Notice may be provided through the student handbook, student registration materials, online portal used to access student accounts, direct mailing or e-mail, newsletter, the district website, and/or any other appropriate means. Notice of this policy will also be provided all school staff responsible for the enforcement of it, including food service professionals responsible for collecting payment for meals at the point of service, staff involved in notifying families of low or negative balances, and other staff involved in enforcing any aspect of this policy.

The district's policy on charged meals is:

If a student has no funds available to pay for a meal, the student will be permitted to charge up to five meals. Thereafter, if a student has no funds available to pay for a meal, no food will be provided.

Collection of Delinquent Meal Charge Debt

The school district is required to make reasonable efforts to collect unpaid meal charges. The building principal or his or her designee will contact households about unpaid meal charges and notify them again of the availability of the free and reduced meal program and/or establish payment plans and due dates by telephone, e-mail, or other written or oral communication. If these collection efforts are unsuccessful, the school district may pursue any other methods to collect delinquent debt as allowed by law.

Collection efforts may continue into a new school year.

In the event that the Nebraska Department of Education develops a state-level meal charge policy, it shall supersede that portion of this policy.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3016

Smoking

Smoking, including the possession or use of cigarettes, cigars, or other tobacco or tobacco derivative products; vapor products or electronic nicotine delivery systems; alternative nicotine products; or any other such look-alike or imitation product, is not permitted on school property at any time.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3021
Operation of School Business Office

The central office of the school district shall generally be open for business from 8:00 a.m. to 4:30 p.m. every weekday except for New Year's Eve Day and New Year's Day, Good Friday, Memorial Day, the Fourth of July, Labor Day, Thanksgiving and the day after, and Christmas Eve Day and Christmas Day. The office shall generally be open, even on days when school is canceled due to inclement weather. The Superintendent shall be responsible for ensuring that the central office is appropriately staffed when the district is open for business and shall be responsible for supervising all staff employed in the central office.

Adopted on: _____
Revised on: _____
Reviewed on: _____

3024 Booster Clubs

Booster clubs (collectively, "Supporting Entities") promote goodwill throughout the community and strengthen educational programs via parental and community involvement in the district. However, the district's involvement with Supporting Entities may result in negative legal and political consequences.

Supporting Entities are separate entities from the district and board. Therefore, district employees may only participate in a Supporting Entity's activities as a member, officer, or director of the Supporting Entity. District employees may not participate in Supporting Entities in their capacity as a district employee. Further, in-school announcements for Supporting Entity sponsored functions must provide a clear indication that the function is sponsored by the Supporting Entity.

Notwithstanding anything herein to the contrary, an administrator employed by the district may attend the meetings of the Supporting Entity. An administrator who attends Supporting Entity meetings must strongly **recommend** that the Supporting Entity adopt the following policies:

- (a) The Supporting Entity should legally establish itself as a Nebraska Nonprofit Organization.
- (b) The Supporting Entity should require that
 - i. all checks written out of the Supporting Entity's checking account contain two signatures;
 - ii. sales slips, receipts, or invoices for every expenditure be provided to the Supporting Entity's treasurer and kept in the Supporting Entity's records; and
 - iii. bank statements be reviewed and approved by the Supporting Entity treasurer and reconciled by a Supporting Entity officer that does not have check-signing authority.

Supporting Entities may only use the district's facilities for meetings or public activities, and may only use the district's names, logos, or mascots, upon prior written approval of a district administrator.

Adopted on: _____

Revised on: _____

Reviewed on: _____