



District Fiscal Policies

2021-2022

Pulaski County Special School District
P.O. Box 8601/925 East Dixon Road
Little Rock, Arkansas 72216

pcssd.org

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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: 12/14/82

Last Revised: 11/14/17

7.2 Annual Operating Budget

The Superintendent and CFO shall be responsible for the preparation of the annual operating budget for the District. The Board directs the Superintendent to prepare a budget showing the actual revenue from each and every source during the past year and the estimated revenue from each and every source for the ensuing year. The budget will reflect actual expenditures for the past year and estimated expenditures for the current year. The Superintendent and CFO shall present the budget to the Board for its review, modification, and approval in September.

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

No warrant issued after October 1 of a current fiscal year against the funds of the District will be valid unless the budget has been submitted to the State Board of Education for approval.

The District's budget serves as the control to direct and limit expenditures. Responsibility for this control rests with the Superintendent who will direct the Chief Financial Officer to establish the procedures for budget control and reporting throughout the District.

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

Any changes made to the budget shall be in accordance with District policy and state law.

The Board will retain control of the budget, once adopted, and all personnel subject to the Board in implementation of the budget will adhere to Board policies. Items in the budget may be changed upon the approval of the Board at any time during the fiscal year provided that any revision in the budget does not cause estimated expenditures to exceed estimated income or actual revenue and such changes are consistent with statute

The CFO shall present monthly reconciliation reports and a statement on the general financial condition of the District monthly to the Board. Line item changes within the same program or functional area that do not increase the total budgeted expenditures without an equal increase in the program revenue may be made at any time during the fiscal year with the approval of the appropriate program director or administrator. Line item changes that cross programs or functional areas that do not increase total budgeted expenditures without an equal increase in program revenue may be made at any time during the fiscal year with the approval of the Superintendent. Line item changes that decrease the budgeted legal balance (teacher salary, operating and debt services funds) may be made at any time during the fiscal year upon the approval of the Board. Any changes made shall be in accordance with District policy and state law.

Legal References:

**A.C.A. § 6-13-701(e)(3)
A.C.A. § 6-20-2202**

Adopted: 10/10/72
Revised: 1/11/83
Revised: 9/11/84
Revised: 2/8/11
Revised: 4/9/13
Revised: 2/1/18
Last Revised: 6/26/19

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: 11/14/17

7.4P Funding Proposals, 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.

The Board will be kept informed of all possible sources of state and federal funds and other funds outside the regular District budget. The Superintendent is directed to seek and utilize those resources which are consistent with the advancement of the educational program and the policies of the Board. To ensure coordination and avoid confusion in making application and developing proposals for special grants, all preliminary preparation for state and federal applications will be directed through the office of the Director of Federal Programs, and applications for other funds will be directed through the Learning Services Division. Proposals for special grants will be submitted to the Superintendent for approval by the Board before any action is taken that commits the District to the proposal.

Date Adopted: 01/11/83

Last Revised: 11/14/17

7.4P1 Revenue from Investments

District funds not immediately needed for the operation of the District will be invested in United States treasury notes and bonds, government agency bonds or savings deposits. Interest earned from such investments will be deposited to the respective fund.

Adopted: 1/11/83

Revised: 11/14/17

Cross References: DDA Funding Sources Outside the School System

Manual Adoption: 2/8/00

7.4P2 Revenues from Tax Sources

In its efforts to provide the best education possible within the financial resources available, the Board will:

1. Make known to the local taxpayers the revenue needed and request a tax levy sufficient to yield that amount
2. Accept all available state funds to which the District is entitled by law or through regulations of the State Board of Education
3. Accept all federal funds which are available providing there is a specific need for them and that any needed matching funds required are available

Adopted: 03/8/83

Revised: 11/14/17

Legal References: School Laws of Arkansas 6-13-620

Manual Adoption: 2/8/00

7.5 Purchases and Procurement

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 a fair and open competition between qualified bidders and suppliers. No bids shall be taken for professional services.

The Director of Purchasing, under the supervision of the Chief Financial Officer, will be responsible for implementing centralized purchasing through procedures set forth in a Regulations and Procedures Manual approved by the Chief Financial Officer, Superintendent, and the Board.

The Board's authority for the purchase of materials, equipment, supplies, and services is extended to the District administration through the detailed listing of such items compiled as part of the budget-making process and approved by the Board through its adoption of the budget. The purchase of items and services on such lists requires no further Board approval except when must be put to bid by law or Board policy.

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.

"micro-purchases" are purchases with a value of less than ten thousand dollars (\$10,000) when purchased with Federal funds.

"Professional services" are legal, financial advisory, architectural, engineering, construction management, and land surveying professional consultant services.

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

Commodities

The superintendent shall develop procedures for the procurement of micro-purchases that provide for the distribution of purchases between eligible vendors to the extent possible.

Purchases of commodities with a purchase price of more than \$20,000 require prior Board approval; however, if an emergency exists, the Superintendent may waive this requirement.

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

The district will not solicit bids or otherwise contract for a sum greater than twenty-five thousand dollars (\$25,000) with vendors that are on the "excluded parties list" if the contract is to be paid from federal funds.

All purchases for a Federal program with an estimated purchase price between ten thousand dollars (10,000) and twenty-one thousand six hundred four dollars (21,604) and all purchases of commodities with an estimated purchase price that equals or exceeds twenty-one thousand six hundred four dollars (\$21,604) 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 the low bid was not accepted shall be attached to the bid. Bidders submitting written bids shall be notified in writing of the bid award.

Whenever possible, a preference will be given to certified small and minority businesses. Women's business enterprises; and labor surplus area firms pursuant to State Procurement law §R1:19-11-231:3. The following procedure will be included to ensure Minority participation when possible.

1. Placing qualified small, minority businesses and women's business enterprises on the solicitations list;
2. Assuring that certified small, minority businesses and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible into smaller tasks or quantities to permit maximum participation by small, minority businesses and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourages participation by certified small, minority businesses and women's business enterprises;
5. Using services and assistance, as appropriate, such as organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) above.

The following commodities may be purchased with State funds without soliciting bids provided that the purchasing official determines in writing that it is not practicable to use other than the required or designated commodity or service, and a copy of the written determination is attached to the purchase order:

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.

Commodity purchases with Federal funds may be purchased without soliciting bids 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 appropriate unit of the Division of Elementary and Secondary Education expressly authorizes the noncompetitive purchase in response to a written request from the District; or
4. After solicitation of a number of sources, competition is determined to be inadequate.

The District may purchase a new motor vehicle, other than a school bus, without soliciting bids if, at the time of the purchase, the:

- a. Purchase is from a motor vehicle dealer licensed in Arkansas;
- b. Purchase price of the motor vehicle does not exceed the fleet price awarded by the Office of State Procurement; and
- c. Motor vehicle to be purchased is the same make and model motor vehicle as the make and model the fleet price was awarded for by the Office of State Procurement.

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

Any award of a contract shall be subject to revocation for ten (10) working days from:

- o The initial awarding of the contract; or
- o If an appeal is received, resolution of the appeal.

The intent is to provide prospective bidders, offerors, or contractors the opportunity to appeal the bid award if they believe the facts warrant an appeal. Any appeal shall be in writing by certified mail and received by the district office, "attention to the superintendent" within seven (7) 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 be re-opened;
- 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.

Except when prohibited by law 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 meets 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.

Any commodities purchased by the district through the TAPS program satisfy the state bidding requirements; however, for purchases with Federal funds, districts are required to demonstrate that an effort was made to determine that the taps purchase price is the best price. The verification effort may be demonstrated through an email, fax, letter, or written documentation of a telephone call.

Professional Services

The District does not use a bidding process when procuring professional services. Instead, when the District needs to procure professional services, the District shall:

1. Select three (3) qualified firms;
2. Determine the most qualified firm by considering, at a minimum, the:

- Specialized experience and technical competence of the firm with respect to the type of professional services required;
- Capacity and capability of the firm to perform the work in question, including specialized services, within the time limitations, fixed for the completion of the project;
- Past record of performance of the firm with respect to such factors as control of costs, quality of work, and ability to meet schedules and deadlines; and
- Firm's proximity to and familiarity with the area in which the project is located;
- Negotiate a contract for the project with the most qualified firm.

When negotiating a contract, the District and the selected firm shall jointly prepare a detailed, written description of the scope of the proposed services. If the District is unable to negotiate a satisfactory contract with the firm selected, negotiations with that firm shall be terminated and the District shall negotiate a contract with the next most qualified firm. In the event the District is unable to negotiate a contract with any of the originally selected firms, the District shall reevaluate the necessary professional services, including the scope and reasonable fee requirements, and return to step one.

The District encourages firms who provide professional services to submit annual statements of qualifications and performance data to the District. The District shall request any additional information as needed for a particular public project.

Sole Source

A "sole source justification document" should be attached to the purchase order and maintained in the audit file for all commodities purchased as such. DESE stipulates the following seven (7) criteria that the justification must meet:

- 1) Why the service or product is needed;
- 2) The methods used to determine that a lack of responsible/responsive competition exists for the service or product;
- 3) How it was determined that the provider possesses exclusive capabilities;
- 4) Why the service or product is unique;
- 5) Whether or not there are patent or property rights that make the required service or product unavailable from other sources;
- 6) What the district would do if the provider/service product were no longer available;
- 7) Any program considerations which make the use of a "sole source" critical to the successful completion of the district's task.

Legal References:

A.C.A. § 6-21-301, 303, 304, 305, 306, 307
 A.C.A. § 6-24-101 et seq.
 A.C.A. § 15-4-3801 et seq.
 A.C.A. § 18-44-503
 A.C.A. § 19-11-259

A.C.A. § 19-11-801 et seq
A.C.A. § 22-9-203
2 C.F.R. § 200.67
2 C.F.R. § 200.319
2 C.F.R. § 200.320
2 C.F.R. § 200.321
2 C.F.R. § 200.324
48 C.F.R. § 2.101

Adopted: 10/10/72
Revised: 09/11/84
Revised: 08/12/97
Revised: 04/15/02
Revised: 03/11/03
Revised: 07/12/05
Revised: 05/13/14
Revised: 09/09/14
Revised: 07/14/15
Revised: 09/08/15
Revised: 11/14/17
Revised: 10/09/18
Revised: 7/9/19
Revised: 9/8/2020
Last Revised: 6/8/2021

7.5F2 Food Service Commodities Bidder Affidavit

Pulaski County Special School District

Pulaski 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 are considered "school funds" and as such may only be spent for school related purposes.

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

Gate Receipts and Admissions

The Board directs that admissions receipts of school events be adequately controlled. Each school principal will be responsible for the proper collection, supervision, disbursement and remittance of the charges for activities at his school. Admission to those school events for which an admission is charged ordinarily will be by tickets or special passes only. Adequate records will be maintained for accounting purposes. The Board will determine the admission prices for athletic events based on the recommendations of the Superintendent.

Legal References:

A.C.A. § 6-13-701(g)
A.C.A. § 6-20-417

Date Adopted:

1/11/83

Revised:

11/14/17

Last Revised:

6/26/19

7.6P Petty Cash Accounts

The Board authorizes the establishment of petty cash funds for schools, central office and other administrative units for the purpose of expediting the purchase of minor items and to provide immediate payment for minor services. Expenditures against these funds must be itemized and documented with receipts and charged to the applicable budget code.

Adopted: 10/10/72

Revised: 01/11/83

Last Revised: 11/14/17

Manual Adoption: 02/8/00

7.7 Cash in Classrooms

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

Date Adopted: 03/08/83

Last Revised: 11/14/17

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: 11/14/17

7.9 Property Insurance

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

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

Date Adopted: 10/10/72

Revised: 05/13/75

Revised: 01/11/83

Revised: 09/11/84

Revised: 06/27/91

Last Revised: 11/14/17

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 school facilities the District intends to make available for public use. The fee schedule shall be individualized for each school facility and shall be based on a formula that allows the District to reclaim the actual costs incurred by the District from the use of the facility.

School facilities that do not appear on the District's fee schedule shall not be available to the public.

The District shall also require any non-school related group using a district facility to provide proof of having purchased sufficient active and current general liability insurance to cover 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 or the individual has a valid conceal carry license and leaves the concealed handgun in the individual's locked vehicle.

Legal References: A.C.A. § 5-73-119
 A.C.A. § 5-73-120
 A.C.A. § 6-10-130
 A.C.A. § 6-21-101
 Arkansas Constitution Article 14, § 2

Date Adopted: 11/14/17

Revised: 2/2/18

7.10P1 Rentals and Service Charges

Rentals of District real property will be approved by the Board with the District retaining the right to redeem the property for school purposes if necessary. Rental fees, and any fees collected for the temporary use of school facilities, will be deposited in the operating fund of the District and used for general purposes unless the Board has designated a particular use of the revenue for a particular program.

Adopted: 04/12/83

Revised: 11/14/17

Legal References: School Laws of Arkansas 80-509; 80-517

Manual Adoption: 2/8/00

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 that is renting a school facility for a political purpose so long as the event is not during school time or the employee takes personal or vacation leave, with prior approval of his/her supervisor, for the time the employee is attending the event.

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: 11/14/17

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 that is renting a school facility for a political purpose so long as the event is not during school time or the employee takes personal or vacation leave, with prior approval of his/her supervisor, for the time the employee is attending the event.

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: 11/14/17

7.12 Expense Reimbursement

The Board authorizes the Superintendent to establish regulations controlling reimbursement of expenses incurred by personnel and District officials in carrying out their authorized duties. Persons who travel at District expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between expenditures for business and those for personal convenience.

The requirements of this policy shall govern reimbursement for expenses related to travel and/or attendance at conferences and professional development activities incurred by district employees and/or members of the Board of Directors on behalf of the district. Employees are only eligible for reimbursement for travel expenses for travel which has been approved in advance. Original receipts must accompany all requests for reimbursement to the extent that such receipts are customarily available. For a receipt to be valid it should contain the name of the issuing company, the date, and the amount. No cash advances shall be made for travel. Mileage, lodging, and meal expenses will not be reimbursed when incurred for the personal convenience of the employee and not required by the reason for the travel. All airline travel will be economy class. The use of a charter airplane and helicopter service is not authorized or recognized as a legitimate travel expense.

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 current rate authorized by the state/IRS and shall be based on the shortest, most reasonable, route available.

A daily per diem rate will be paid for travel requiring overnight lodging. The General Service Administration (GAS) per diem rates established for destinations within the Continental United States for meals and incidental expenses will be used for reimbursement. Meals and incidental expenses for the first and last day of travel will be reimbursed at 75% of the daily per diem rate. There will be no meal reimbursement for one-day trips.

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. To the extent practicable, 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 or theft;
- Discretionary expenses for items such as clothing or gifts;
- Medical expenses incurred while on route to or from or at the destination of the reason for the travel; and
- Optional or supplementary insurance obtained by the employee for the period covered during the travel.

Credit Cards

Employees may use a District Travel Card (P-card) for travel expenses. The use of personal credit cards will be recognized as payment of travel. The District does not and will not assume any responsibility for the payment of charges on a personal credit card to the credit card companies.

Airport Associated Expenses

Upon the arrival at their destination, employees are expected to use the service resulting in the lower cost to the District. Usually this would be the limousine service unless several employees are traveling together. Taxi or limousine fares are to be explained, showing points of travel. Receipts for taxi or limousine fares of \$3 or more are required.

In lieu of limousine or taxi, employees are eligible to be reimbursed at the state/IRS rate for use of a personal car to and from the airport plus a reasonable amount for airport parking on trips not exceeding four days. Receipts for airport parking of \$10 or more are required.

Cross References: 3.20—Certified Personnel Reimbursement of Travel Expenses
 8.14— Classified Personnel Reimbursement of Travel Expenses

Date Adopted: 10/10/72

Revised: 02/12/80

Revised: 01/11/83

Last Revised: 11/14/17

7.13 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 (1) year and an acquisition cost of one thousand dollars (\$1,000) or more per unit.

“Fair market value” means the amount a reasonable buyer would be willing to pay for a particular piece of property based on an objective set of criteria, which may include, but are not limited to: any improvements or damage to the property; the demand for similar property; the selling price for the property by the producer of the property or re-sale outlets; and the value of the property as determined by an independent appraiser.

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

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

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

“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.

“Unused or underutilized facility” means a school facility or other real property that:

- As a whole or in a significant portion, is not being used for a public educational, academic, extracurricular, or administrative purpose and the nonuse or underutilization threatens the integrity or purpose of the school facility or other real property as a public education facility; and
- Is not subject to either a lease to a third party for fair market value or an executed offer to purchase by a third party for fair market value as of July 30, 2017.

General Policy

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

- labeling all commodities;
- establishing adequate controls to account for their location, custody, and security;

- o 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.
- o Disposing of surplus commodities and surplus real property, whether purchased in whole or in part with federal grant funds or with local funds.

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

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 (FMV) of surplus commodities. The District will strive to dispose of surplus commodities at or near their FMV.

The Superintendent may declare surplus any commodity with an FMV of less than one thousand dollars (\$1,000). Surplus commodities with an FMV of less than one thousand dollars (\$1,000) will be periodically sold by the most efficient, cost effective means that is likely to result in sales at or near FMV.

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

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.

By February 1 of each year, the District shall submit a report to the Division of Public School Academic Facilities and Transportation (Division) that identifies all unused or underutilized school facilities in the District and the unused or underutilized school facilities, if any, that are designated in the District's facilities master plan to be re-used, renovated, or demolished as part of a specific committed project or planned new construction project.

If the Division classifies a District facility or District real property as being unused or underutilized, the District may appeal the Divisions determination to the Commission for Public School Academic Facilities and Transportation (Commission).

The District shall make unused or underutilized public school facilities available for lease for no more than FMV to any open-enrollment public charter school (charter) located within the District's geographic boundaries that makes a request under the charter's statutory right of access unless the District makes an affirmative showing by a preponderance of the evidence to the Commission that:

1. The school facility, or the property to which the school facility is attached, will be needed by the District to accommodate future growth of the District; or
2. Use of the school facility or other real property by a charter would have a materially negative impact on the overall educational environment of an educational campus located within five hundred feet (500') of the school facility or other real property sought to be leased by the charter.

The terms of a lease executed between the District and a charter shall provide that the lease shall be cancelled and be of no effect if the charter:

- a. Fails to use the facility or other real property for direct student instruction or administrative purposes within two (2) years of the effective date of the lease;
- b. Closes, has its charter revoked, or has its charter application denied by the charter authorizer; or
- c. Initially uses the facility or other real property, but then leaves the facility or other real property unused for more than one hundred eighty (180) days.

If requested or agreed to by the charter, The District may sell the unused or underutilized facility or other real property to the charter for FMV.

If the District decides to sell, lease, or otherwise transfer ownership of a District facility, a charter located within the District's geographic boundaries shall have a right of first refusal to purchase or lease the facility for FMV. The charter's right of first refusal shall continue for two (2) years after the date the District last used the school facility or other real property as an academic facility.

If the District decides to sell or lease a District facility or other real property that has been identified by the Division as an unused or underutilized school facility to a third party that is not a charter, then the District may not sell or lease the facility until the later of:

- Two (2) years after the date the facility or other real property is identified by the division as an unused or underutilized public school facility, so long as no charter has claimed a right of access or a right of first refusal; or
- Three (3) years from the date the District facility or other real property has been identified by the division as an unused or underutilized public school facility if the District designated the facility or other real property to be reused, renovated, or demolished as part of a specific committed project or planned new construction project in the District's facilities master plan.

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

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

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

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

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

The District may not make a part of the disposal of District real property a covenant that prohibits the sale or lease of former District facilities or other real property to a charter that is located within the District's geographic boundaries.

Disposal of Surplus Real Property after Consolidation

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

- 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.

Trash

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

Legal References: A.C.A. § 6-13-111
 A.C.A. § 6-13-620
 A.C.A. § 6-21-108
 A.C.A. § 6-21-110
 A.C.A. § 6-21-803
 A.C.A. § 6-21-806
 A.C.A. § 6-21-815
 A.C.A. § 6-21-816
 A.C.A. § 6-24-101-107
 2 C.F.R. § 200.311
 2 C.F.R. § 200.313

Date Adopted: 11/14/72

Revised: 01/11/83

Revised: 06/11/13

Last Revised: 11/14/17

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 policy, shall be subject to discipline, up to and including termination. School employees may be issued District cell phones if their position requires the employee be available at all times for work related emergencies or the employee be available to speak with others on school related business when the employee is away from the office. Employees issued cell phones for such purposes may use the phone for personal use on an "as needed" basis.

Students who use school-issued cell phones and/or computers for non-school purposes, except as permitted by Policy 4.47— Possession and Use of Cell Phones and Other Electronic Devices, shall be subject to discipline, up to and including suspension or expulsion.

Except when authorized in the School Bus Driver's Use of Mobile Communication Devices Policies of 3.51 and 8.24, all employees and students 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:

- o Suspension for students; and
- o Termination for employees.

Except when authorized in the SCHOOL BUS DRIVER'S USE OF MOBILE COMMUNICATION DEVICES policies of 3.51 and 8.24, no employee or student shall use any device for the purposes of browsing the internet; composing or reading emails and text messages; or making or answering phone calls while driving a motor vehicle which is in motion and on school property. Violations may result in disciplinary action up to and including:

- o Suspension for students; and
- o Termination for employees.

Cross References:

3.34 Certified Personnel Cell Phone Use
4.47 Possession and Use of Cell Phones, Beepers, Etc.
8.25 Classified Personnel Cell Phone Use

Legal References:

IRC § 132(d)
IRC § 274(d)
IRC § 280F(d)(4)
IRS Publication 15 B

Date Adopted:

11/14/17

Revised:

7/9/19

7.15 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 individual's household from the person, business, or entity contracting with the District.

"Indirectly or indirectly interested" ("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, the safety of District student, or open public meetings;
- 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 Division of Elementary and Secondary Education (DESE) 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, microfiche, 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.

- a. Board of Education Minutes – forever
- b. Personnel files – forever
- c. Student files – until the student receives a high school diploma or its equivalent, or is beyond the age of compulsory school attendance
- d. Student records of attendance/graduation – forever
- e. Financial Records – five (5) years
- f. Documentation, including letters of approval, related to transactions or contracts for services covered by this policy and Arkansas statutes for Board members or members of their families or for waivers granted to District employees - thirteen years
- g. Documentation relating to payments or reimbursements made by a vendor on behalf of a board member, administrator, or employee for travel, lodging, food, registration, entertainment, or other expenses – Three (3) years
- h. 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
- i. Expenditures made with federal grant monies – governed by the terms of each grant
- j. Video Surveillance Recordings – the timeline established in Policy 4.48—Video Surveillance and Other Student Monitoring
- k. Emails
- l. Documents filed with the IRS, including those required in Policy 7.23-Health Care Coverage and the Affordable Care Act – four (4) years
- m. Statewide assessment security agreement - (3) Three years
- n. Recordings of open public meetings – One (1) year
- o. Reports and related documentation filed with the Auditor of State on abandoned property – Ten (10) years
- p. Record of each query made of the Federal Motor Carrier Safety Administration Commercial Driver's License Drug and Alcohol Clearinghouse and the results of each query – Three (3) years
- q. Employee consent to query the Federal Motor Carrier Safety Administration Commercial Driver's License Drug and Alcohol Clearinghouse – Three (3) Years from the latest query
- r. Reports from the Commercial Driver Alcohol and Drug Testing Database of the Office of Driver Services of the Arkansas Department of Finance and Administration – Three (3) 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 that otherwise would be 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 electronically stored critical data. 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 law and regulations or state law and rules.
- 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 law and regulations or state law and rules.
- 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.

Cross References:

- 1.22 Recording Of Board Meetings
- 3.26 Licensed Personnel Sexual Harrassment
- 4.48 Video Surveillance And Other Student Monitoring
- 7.16 Information Technology Security
- 7.18 Disposal Of Non-negotiated Checks Or Unclaimed Property
- 8.20 Licensed Personnel Sexual Harassment

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. § 18-28-211

A.C.A. § 19-11-801 et seq
A.C.A. § 22-9-203
2 C.F.R. § 200.67
2 C.F.R. § 200.319
2 C.F.R. § 200.320
2 C.F.R. § 200.321
2 C.F.R. § 200.324
48 C.F.R. § 2.101

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Revised: 07/14/15
Revised: 09/08/15
Revised: 11/14/17
Revised: 10/09/18
Revised: 7/9/19
Revised: 9/8/2020
Last Revised: 6/8/2021

7.16 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. To aid the superintendent in creating, monitoring, and updating the District's IT Security system, the superintendent shall appoint an information security officer (ISO). The ISO shall be responsible for:

- a) Overseeing the District-wide IT security system;
- b) Development of District IT policies and procedures;
- c) Development and leading of employee training on the IT Security requirements;
- d) Ensuring compliance with the adherence to the Division of Elementary and Secondary Education (DESE) IT Security standards.

The ISO shall work with other IT staff, the superintendent, and district management appointed by the superintendent to develop a District IT Security system necessary to meet the requirements of this policy and DESE's standards. The IT security system shall contain the necessary components designed to accomplish the following:

1. The District IT security system shall contain mechanisms, policies, procedures, and technologies necessary to prevent disclosure, modification, or denial of sensitive information.

For the purposes of the IT Security system, "sensitive data" is any and all student and employee data that is either personally identifiable information (PII) or any non PII information that, if assembled together, would allow a reasonable person to identify an individual. Sensitive data includes, but is not limited to:

- Student personally identifiable information, except as allowed by the Family Educational Rights and Privacy Act (FERPA); and
- Employee personally identifiable information, except as required by Ark. Code Ann. § 6-11-129.

All District employees having access to sensitive information shall receive annual IT security training, which shall emphasize the employee's personal responsibility for protecting student and employee information.

2. Physical access to computer facilities, data rooms, systems, networks and data will be limited to those authorized personnel who require access to perform assigned duties.

User workstations shall not be left unattended when logged into sensitive systems or data that includes student or employee information. Workstation settings shall be set for automatic log off and require a password for the system to restore from screensavers.

All equipment that contains sensitive information shall be secured to deter theft. No sensitive data shall be retained on laptops and/or remote devices (home computer, thumb drives, cell phones, CDs, etc.) unless it is encrypted in accordance with the Arkansas State Security Office's Best Practices.

Server rooms and telecommunication rooms/closets shall be protected by appropriate access control. The rooms shall be segregated from general school or District office areas to restrict access. Server room access control shall be enforced using a secure badge to allow unescorted access only to IT or management staff who require the access to perform their job functions.

3. Network perimeter controls will be implemented to regulate traffic moving between trusted internal (District) resources and external, untrusted (internet) entities. All network transmission of sensitive data shall enforce encryption where technologically feasible.

All wireless access shall require authentication. The DISTRICT wireless networks will deploy network authentication and encryption in compliance with the Arkansas State Security Office's Best Practices. Scans for rogue wireless devices will be conducted at a minimum monthly. Any Rogue wireless device shall be disabled.

Remote access with connectivity to the District internal network shall be achieved using encryption.

Appropriate WARNING BANNERS shall be implemented for all access points to the District internal network.

4. System and application access will be granted based upon the least amount of access to data and programs required by the user in accordance with a business need-to-have requirement.

The District shall enforce strong password management for:

- Employees and contractors as specified in Arkansas State Security Office Password Management Standard.
- Students as specified in Arkansas State Security Office K-12 Student Password Management Best Practice.

User access shall be limited to only those specific access requirements necessary for an employee to perform his/her job functions. Where possible, segregation of duties shall be utilized to control authorization access.

User access shall be granted and terminated upon timely receipt of a documented access request/termination. All access requests shall require approval by the ISO or designee. Ongoing access shall be reviewed for all users at a minimum annually.

Audit and log files shall be generated and maintained for at least ninety (90) days for all critical security-relevant events, including but not limited to:

- Invalid logon attempts;
- Changes to the security policy/procedures; and
- Failed attempts to access objects by unauthorized users.

IT administrator privileges for operating system(s), database(s), and applications shall be limited to the minimum number of staff required to perform these sensitive duties.

5. Application development and maintenance for in-house developed student or financial applications will adhere to industry processes for segregating programs and deploying software only after appropriate testing and management approvals.

Any custom-built student or financial applications or supporting applications that interface, integrate with, or provide queries and reporting to/from student or financial systems shall be developed using a system development life cycle approach that incorporates at a minimum:

- a) Planning, requirements, and design;
- b) User acceptance testing (UAT);
- c) Code reviews; and
- d) Controlled migration to production.

Any changes to core or supporting applications that provide student or financial processing or reporting shall be implemented in a controlled manner that includes at a minimum:

- Documentation of any change, including changes to both infrastructure and application;
- Management approval of all changes; and
- Controlled migration to production, including testing as appropriate.

6. Monitoring and responding to IT related incidents will be designed to provide early notification of events and rapid response and recovery from internal or external network or system attacks.

The District shall develop and maintain an incident response plan to be used in the event of system compromise that shall include:

- a) Emergency contacts;
- b) Incident containment procedures; and
- c) Incident response and escalation procedures.

7. To ensure continuous critical IT services, the District ISO will develop a business continuity/disaster recovery plan appropriate for the size and complexity of the District IT operations.

The district-wide business continuity plan shall include at a minimum:

- Procedures for performing routine backups at least weekly and the storage of backup media at a secured location other than the server room or adjacent facilities. Backup media shall be stored off-site a reasonably safe distance from the primary server room and retained in a fire resistant receptacle.
- A secondary backup processing location, such as another School or District building, shall be identified.
- A documented calling tree with emergency actions to include:
 - Recovery of backup data;
 - Restoration of processing at the secondary location; and
 - Generation of student and employee listings to ensure an accurate head count.

8. Server and workstation protection software will be deployed to identify and eradicate malicious software attacks such as viruses, spyware, and malware.

Spyware and virus protection software shall be installed, distributed, and maintained on all production platforms, including:

- a) File/print servers;
- b) Workstations;
- c) Email servers;
- d) Web servers; and
- e) Application and database servers.

Malicious software protection shall include:

- Weekly update downloads;
- Weekly scanning;
- The malicious software protection to be in active state (real-time) on all operating servers/workstations.

All security-relevant software patches shall be applied within thirty (30) days and critical patches shall be applied as soon as possible.

Legal References:

Commissioner's Memo RT-15-010
A.C.A. § 4-110-101 et seq.

Date Adopted:

11/14/17

Revised:

6/26/19

7.17 Food Service Prepayment

Meal Charges

The district does not provide credit for staff or students to charge for meals, a la carte, or other food and beverage items available for purchase in the school food service areas. Meals, a la carte, or other food and beverage items may be purchased by either providing payment for the items at the time of receipt or by having a prepaid account with the District that may be charged for the items. Staff and parents, or students choosing to do so, may pay in advance for meals, a la carte, or other food and beverage items through any of the following methods:

- Submitting cash or check payment at the local school;
- Depositing funds through My Payments Plus.com

A student's parents will be contacted by authorized District personnel regarding a student's prepaid account balance at the following times:

Unpaid Meal Access In accordance with Arkansas law, the District allows students whose accounts do not have enough funds to purchase a meal to receive an unpaid reimbursable meal at no charge. The District will notify a student's parents:

- o When the student's prepaid account balance has dropped to the point that the student will begin receiving unpaid meals;
- o Each time the student receives the first unpaid meal after money has been deposited into the student's prepaid account; and
- o After the student has received five (5) unpaid meals.

Students who have submitted proper documentation to receive a meal modification in accordance with Policy 4.50—School Meal Modifications shall receive the same type of modification for an unpaid meal.

Legal References:

Commissioner's Memo CNU-17-003
Commissioner's Memo CNU-17-024
A.C.A. § 6-18-715

Date Adopted:

06/01/13

Revised:

08/11/15

Revised:

11/14/17

Last Revised:

7/9/19

7.18 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 weeks¹ 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: 11/14/17

7.19-P1: Service Animals in District Facilities

GENERAL INFORMATION

The Pulaski County Special School District (hereafter, the District) acknowledges its responsibility to permit students and adults with disabilities to be accompanied by a "service animal" in its buildings, classrooms, and at school-related functions, as required by the Americans with Disabilities Act (ADA), as amended. Service animals may also be permitted in particular circumstances under the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Rehabilitation Act (§504).

DISTRICT POLICY

1. The District will comply with all applicable federal and state laws and regulations concerning the use of service animals on District property and in connection with District services. The District will develop procedures to implement this policy and permit the use of service animals by individuals with disabilities, taking into consideration the individual circumstances of the request, its impact on others and in accordance with existing District policies.
2. It is the responsibility of the handler or the individual assisted by a service animal to ensure that the animal is properly controlled and functioning as a service animal, to supervise the animal at all times while on District property, and to be liable and pay for any damage caused by the animal to the same extent any individual would be charged for such damages.
3. No individual shall intentionally interfere with the use or assistance of a service animal by harassing or obstructing the service animal or its user.

SERVICE ANIMAL DEFINED

1. A "service animal" must be a dog or, in limited specific circumstances, a miniature horse. No other species of animal, whether wild or domestic, trained or untrained, will be permitted as a service animal (ADA, Final Regulations). There are no size or weight limitations on a service animal.
1. Miniature Horses: The District will make reasonable modifications in policies, practices and procedures to permit the use of a miniature horse by an individual with a disability if the miniature horse has been individually trained to do work or perform tasks for the benefit of the individual with a disability. In determining whether reasonable modifications in policies, practice or procedures can be made to allow a miniature horse into a specific facility, the school must consider the following factors:
 1. The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
 2. Whether the handler has sufficient control of the miniature horse;
 3. Whether the miniature horse is housebroken; and
 4. Whether the miniature horse's presence in a specific facility compromises legitimate safety requirements that are necessary for safe operation.

2. All additional requirements outlined in this policy which apply to service animals shall apply to miniature horses. Requests to permit a miniature horse to accompany a student or adult with a disability on school property and/or facilities and/or at school functions will be handled on a case-by-case basis.
3. A service animal must be "required" for the individual with a disability. The service animal must be individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability. The service animal's performance of such work or tasks must be directly related to the functional limitation of the individual's disability. These tasks may include, but are not limited to, guiding an individual who is visually impaired or blind (a "guide dog"), alerting or assisting a person who has seizures or impaired hearing (a "signal dog"), retrieving objects, preventing or interrupting impulsive or destructive behavior by persons with psychiatric and neurological disabilities, pulling a wheelchair or performing other special tasks (a "service dog").
4. Animals whose sole function is to provide entertainment, emotional support, comfort, companionship, therapeutic benefits, or to promote emotional well-being are considered pets or comfort animals and do not fall within the ADA's definition of service animal. Service animals are working animals and are not pets. However, other statutes (specifically §504 and the IDEA) might provide more rights or encompass more animals as a matter of providing a "free appropriate public education (FAPE)" to a student with disabilities. Such decisions must be considered by the appropriate §504 Services Plan Committee or IDEA Individualized Education Program (IEP) Committee for a given student with disabilities.
5. If it is obvious what service the animal provides to the individual with a disability, then staff should not make any further inquiries regarding the tasks performed by the service animal (i.e., a guide dog for an individual with impaired vision). Only limited inquiries are allowed by District staff to determine if a dog is a service animal when it is not obvious what service the dog provides, and staff may ask only the following two questions:
 1. Is the service animal required because of a disability?
 2. What work or task has the service animal been trained to perform?
6. Staff cannot ask about the individual's disability, require medical documentation, require a special identification card or training documentation for the service animal, require the service animal to wear an identifying vest, or ask that the service animal demonstrate its ability to perform the work or task.
7. Service animals are not considered pets, classroom animals, or curriculum aids. Their access to the District's facilities is governed by federal and state law as well as District policies and procedures. In general, "therapy," "comfort," or "companion" animals are not service animals and issues regarding these animals are addressed as Non-Service Animals at School.
8. Dogs that are trained to provide aggressive protection, such as "attack dogs", can be excluded. However, the commentary specifies that breeds of dog that are "perceived to be aggressive because of breed reputation, stereotype, or the history or experience the observer may have with other dogs" cannot be excluded from schools unless:
 1. The dog is out of control and the animal's handler does not take effective action to control it;

2. The dog is not housebroken; or
3. The presence of the dog constitutes a “fundamental alteration” in the nature of the service, program or activity.
9. The ADA Code of Federal Regulations does not allow local animal ordinances to impose greater requirements or conflicting requirements than those under the federal disability law. By way of example, school districts cannot exclude a specific breed regardless of city or county codes that impose bans on specific breeds such as pit bulls. Further, exclusions based on local animal ordinances that require animal registration or tags/markings indicating that the animal is a service dog are also not allowed.

SAFETY

When on the District’s property:

1. A service animal shall be under the control of its handler at all times.
2. The service animal shall have a harness, leash or other tether, unless doing so interferes with the service animal’s safe, effective performance of work or tasks.
3. If a leash or tether is not used, the service animal must be under the voice or signal control of the handler.

SERVICE DOGS IN TRAINING

Experienced trainers of service animals may be accompanied on school property by a dog that is in training to become a service animal. The dog must be at least six months of age. Trainers must wear a jacket identifying the organization to which they belong. Persons conducting continuing training of a service animal may be accompanied by a service animal while on school property for the purpose of school business. Persons who are part of a three-unit service dog team may be accompanied by a service dog while on school property provided that person is conducting continuing training of a service dog. A three-unit service dog team consists of a trained service dog, a disabled person, and a person who is an adult and who has been trained to handle the service dog. The dogs may accompany these persons while on school property for school purposes.

1. Use of Harnesses, leash, etc. A dog that is in training to become a guide dog or a currently trained guide dog that is undergoing continuing training must be in a harness, on a leash, etc.
2. A dog that is in training to become a signal dog or a currently trained signal dog that is undergoing continuing training must be on a blaze orange leash.
3. The training cannot disrupt or interfere with a school’s educational process. It is expected that training would not normally take place in the classroom during instructional time.
4. All requirements of this policy which apply to service animals, such as health certificates, annual written requests, and supervision, care and damages also apply to dogs in training.

SERVICE ANIMAL ACCESS IN PCSSD CLASSROOMS & FACILITIES

Service animals are permitted to accompany visitors at activities or events held in the District's schools or facilities, with the exception of some areas that may be restricted access. The building principal or the Compliance/EEO Office should be contacted in advance of the visit in case special arrangements are needed.

LONG-TERM SERVICE ANIMAL ACCESS

1. Long-term access is defined as daily, extended or repeated access to one or more District classrooms or facilities during the school or work day.
2. Employees, students, contractors or frequent volunteers who require the assistance of a service animal on a consistent basis should work with the building principal to do the following:
 1. Complete Service Animal Long-Term Access Form, available from the principal.
 2. Develop a plan for use of the service animal which will include the following:
 1. Emergency evacuation;
 2. Entry and egress points;
 3. Areas where the animal will urinate/defecate;
 4. Waste removal;
 5. Leash requirements;
 6. Building restrictions;
 7. Fire drill participation;
 8. An alternate accommodation/plan in the event the service animal's primary handler (if not the child) or the service animal is not able to accompany the disabled child to school due to illness, injury or death;
 9. Training for any others who may handle the service animal, other than the primary handler, if necessary; and
 10. A school-wide educational program to educate others on how to behave appropriately around the service animal.
3. The service animal is permitted to accompany the child to school and/or school functions while the long-term access process is being completed.
3. SERVICE ANIMAL STANDARDS OF BEHAVIOR
4. The service animal must not disrupt or interfere with the learning or work environment. The behavioral expectations for the service animal include the following:
 1. Animal is clean and does not have a foul odor.
 2. Animal is under control of its handler.
 3. Animal does not urinate or defecate in inappropriate locations.
 4. Animal shall not make unsolicited contact with persons while on school property or on the school bus.
 5. Animal's conduct does not disrupt the normal course of school business.
 6. Animal works without unnecessary vocalization.
 7. Animal shows no aggression toward people or other animals.
 8. Animal does not solicit or steal food or other items from persons while on school property.

9. Animal has been specifically trained to perform its duties in public and is accustomed to being in public.
10. Animal must be able to lie quietly beside the handler without blocking aisles, doorways, etc.
11. Animal stays within close proximity of the individual at all times unless the nature of a specific task requires it to be working at a greater distance.

5. **RESPONSIBILITY AND LIABILITY FOR A SERVICE ANIMAL**

6. The right of an individual with a disability to bring a service animal to school is not absolute, nor does the District provide service animals. The District does not assume responsibility for training, daily care, or healthcare of service animals. It is the responsibility of the individual assisted by a service animal to ensure that the serviced animal is properly leashed or tethered, to supervise and control the animal at all times while on District property, and to pay for any property damage caused by the animal.
 1. All animals must be treated for, and kept free of, fleas and ticks and other pests.
 2. All animals must be kept clean and groomed to avoid shedding and dander.
 3. The owner/handler of the service animal is solely responsible and liable for any damage, harm or injury caused by the animal to other students, staff, visitors and/or property.
 4. The service animal shall have a harness, backpack, leash (blaze orange in color for signal dogs), or other tether, unless either the handler is unable because of a disability to use one of the above, or the use of such would interfere with the service animal's safe, effective performance of work or tasks, in which case the animal must be otherwise under the handler's control.
 5. The District is not responsible for the care or supervision of the service animal, such as walking the animal or responding to the animal's need to relieve itself. The owner/handler of the service animal must always carry equipment sufficient to clean up the animal's waste, immediately remove the waste, and be responsible for the proper disposal of the animal's waste.
 6. 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 his service animal, the student's parents/guardians are responsible for providing care and supervision of the animal. Issues related to the care and supervision of service animals will be addressed on a case-by-case basis at the discretion of the Principal or designee.
 7. If the request is for a service dog, the person making the request must provide annual proof of the following vaccinations: DHLPPC (Distemper, Hepatitis, Leptospirosis, Parainfluenza, Parvovirus, Coronavirus), Bordetella and Rabies.
 8. All service dogs must be spayed or neutered.
 9. If the request is for a service miniature horse, the person making the request must provide annual proof of the following vaccinations: Equine Infectious Anemia (Coggins Test), Rabies, Tetanus, Encephelomyelitis, Rhinopneumonitis, Influenza, and Strangles.
 10. The owner or handler of a service animal is responsible for the supervision and care of the animal, including any feeding, exercising, and clean up.
7. **EXTRA CHARGES**
8. The owner or handler of a service animal cannot be required to pay an admission fee or a charge for the animal to attend events for which a fee is charged.

9. REMOVAL OF SERVICE ANIMALS FROM SCHOOL PROPERTY

10. A school administrator can require an individual with a disability who brings a service animal to a school property and/or facility and/or school function to remove the service animal if any of the following circumstances occurs:

- 1. The animal is out of control and the animal's handler does not take effective action to control it;**
- 2. The animal is not housebroken;**
- 3. The presence of a service animal would require a fundamental alteration to the service, program, or activity of the school or its function; and/or**
- 4. The presence of the animal poses a "direct threat" to the health or safety of others. Pursuant to 28 CFR 35.104, a direct threat is defined as "a significant risk to the health or safety of others that cannot be eliminated by a modification of policies, practice or procedures, or by the provision of auxiliary aids or services." If the service animal is removed, the individual with a disability shall be provided with the opportunity to participate in the service, program or activity without the service animal.**

11. SERVICE ANIMAL REQUESTS BY A MEMBER OF THE PUBLIC

- 1. All requests for a member of the public to bring a service animal to a school property and/or facility and/or school function must be directed to the building principal, designee, or school site administrator as appropriate. The building principal, designee or school site administrator shall, in accordance with this policy, confirm that the animal is a service animal and shall, upon the request of the individual, provide the individual with a copy of this policy.**
- 2. When practically possible, the member of the public requesting to bring a service animal to a school property and/or facility and/or school function is encouraged to make the request in writing 10 business days prior to the date the member of the public plans to bring the service animal; however, the individual cannot be required to provide this advance written notice in order to bring a service animal to a school property and/or facility and/or school function. The written notice may be provided to the building principal, designee or site facility administrator.**

12. SERVICE ANIMAL REQUESTS ON BEHALF OF A STUDENT

- 1. All requests for a student to bring a service animal to a school property and/or facility and/or school function must be made in writing, 10 business days prior to the date the student plans to bring the service animal, to the building principal, designee or site facility administrator.**
- 2. The building principal, designee or site facility administrator shall, in accordance with this policy, confirm that the animal is a service animal and shall provide the student's parent(s)/guardian(s) with a copy of this policy and require the student's parent(s)/guardian(s) to acknowledge in writing that the parent(s)/guardian(s) has received a copy of the policy, the parent(s)/guardian(s) understands the contents of the policy, and the parent(s)/guardian(s) agrees to comply with the policy. As part of the approval process, the student's parent(s)/guardian(s) must provide proof that the service animal has received all required vaccinations.**
- 3. The building principal, designee or site facility administrator shall review and approve or deny a request to bring a service animal to school property and/or facility and/or school function on a case-by-case basis.**

4. The building principal, designee or site facility administrator shall give such permission to bring a service animal to school property and/or facility and/or school function only after he/she has provided written notification to all parents/guardians of students in the affected class(es) and staff in the affected class(es), asking them to verify whether their child or if they have any known allergies, asthma, or other health condition(s) that may be aggravated by the service animal's presence.
 5. When an individual has provided notification that his/her child or the staff member has an allergy, asthma or other health condition(s) that may be aggravated by the service animal, the building principal, designee or site facility administrator shall take appropriate measures to protect the student or staff member from exposure to the service animal. However, allergies and fear of dogs are not valid reasons for denying access or refusing service to individuals using service animals.
 6. When an individual whose health is aggravated by the service animal's presence and an individual who uses a service animal must spend time in the same room or facility, for example, in a school classroom or at a school cafeteria, both individuals should be accommodated by assigning them, if possible, to different locations within the room or different rooms in the facility.
13. SERVICE ANIMAL REQUESTS ON BEHALF OF A STAFF MEMBER
1. All requests for a staff member to bring a service animal to a school property and/or facility and/or school function must be made in writing, 10 business days prior to the date the staff member plans to bring the service animal, to the building principal, designee or site facility administrator.
 2. The building principal, designee or site facility administrator shall, in accordance with this policy, confirm that the animal is a service animal and shall provide the staff member with a copy of this policy and require the staff member to acknowledge in writing that he/she has received a copy of the policy, he/she understands the contents of the policy, and he/she agrees to comply with the policy. As part of the approval process, the staff member must provide proof that the service animal has received all required vaccinations.
 3. The building principal, designee or site facility administrator shall review and approve or deny a request to bring a service animal by a staff member to school property and/or facility and/or school function on a case-by-case basis. This approval process shall include a meeting comprised of the building principal, designee or site facility administrator; the staff member, and, if requested, by the staff member, an individual representing the interests of the staff member. The purpose of the meeting will be to address any questions or concerns regarding the approval process that either the District and/or staff member may have.
 4. The building principal, designee or site facility administrator shall give such permission to bring a service animal to school property and/or facility and/or school function only after he/she has provided written notification all parents/guardians of students in the affected class(es) and staff in the affected class(es), asking them to verify whether their child or if staff have any known allergies, asthma or other health condition(s) that may be aggravated by the service animal's presence.
 5. When an individual has provided notification that his/her child or staff member has an allergy, asthma or health condition(s) that may be aggravated by the service animal, the

building principal, designee or site facility administrator shall take appropriate measures to protect the student or staff member from exposure to the service animal. However, allergies and fear of dogs are not valid reasons for denying access or refusing service to individuals using service animals.

6. When an individual whose health is aggravated by the service animal's presence and an individual who uses a service animal must spend time in the same room or facility (for example, in a school classroom or at a school cafeteria) both individuals should be accommodated by assigning them, if possible, to different locations within the room or different rooms in the facility.

Individuals should be aware that under Arkansas law the misrepresentation of an animal as a service animal or a service animal in training to a person or entity operating a public accommodation may subject the individual to a civil penalty.

DENIAL OF ACCESS AND GRIEVANCE

If a school official denies a request for access of a service animal or service animal in training, the disabled individual or parent or guardian can file a written grievance with the District's §504 Coordinator.

Legal References:

ACA §20-14-304
ACA §20-14-308
A.C.A. § 20-14-314
UNITED STATES CODE, TITLE 20
Individuals with Disabilities Education Act, (IDEA),
as amended, 2004, §§1400-1482
34 C.F.R. Part 300
UNITED STATES CODE, TITLE 29
Rehabilitation Act of 1973, §504
34 C.F.R. Part 104, Subpart D
UNITED STATES CODED, TITLE 42, Chapter 126
Americans with Disabilities Act (ADA), as amended,
2010
28 C.F.R. Parts 35 & 36

Date Adopted: 7/07/11
Revised: 9/12/16
Last Revised: 6/26/19

7.20 Electronic Fund Transfers

District funds shall only be disbursed by the district treasurer upon the receipt of checks or warrants signed by the District Board of Directors' Disbursing Officer and the Superintendent or through the electronic transfer of funds. Any electronic transfer of funds must be initiated by the District and authorized in writing by both the Disbursing Officer of the school district Board of Directors and the Superintendent.

For the purposes of this policy, "initiated by the District" means the District controls both the timing and the amount of the funds transfer.

The district treasurer shall maintain evidence of authority for the disbursement in the form of invoices, payrolls that conform with written contracts on file in his/her office, or other appropriate documentation indicating an authority to disburse District funds.

"Other appropriate documentation" includes one-time, signed authorization for recurring transactions. The Board of Directors Disbursing Officer must pre-authorize the electronic transfer of funds for non-recurring transactions which can be accomplished by a signed authorization or an email authorizing such a disbursement of funds.

Cross Reference: 1.16 —Duties of Board Disbursing Officer

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

Date Adopted: 11/14/17

7.21P1 Facilities Planning

The Board directs that the construction, expansion, renovation and closing of school facilities be accomplished in a manner which will promote and maintain a desegregated fiscally and educationally sound educational environment-which will provide exceptional children (handicapped and gifted) with facilities to meet their special needs and educational requirements.

1. New schools will be located in areas proximate to areas of integrated residential development or on sites that are equally accessible to both black and white students. A school may be located in a predominantly black residential area as a means of achieving balance in capacity with schools that previously were constructed in predominantly white residential areas.
2. No new school will be constructed unless the enrollment from the contiguous attendance area established or contemplated for the school is reasonably projected to be within + or - 20 percent of the district wide percentage of black or white students by organizational level (i.e., elementary, junior high, senior high). In no event will a new school be constructed if the projected minority enrollment is less than 10 percent.
3. School renovation will be undertaken as necessary to insure that all school facilities in all areas of the community served by the District are of comparable quality.

Equal access to similar facilities will be provided all affected students when school facilities are closed. The burdens of displacement will be shared equitably. The effects of any proposed school closing on integration in the District will be carefully researched and considered prior to a decision.

Adopted: 11/13/84

Revised: 06/9/87

Last Revised: 11/14/17

Legal References: School Laws of Arkansas 6-15-101; LRSD v. PCSSD, 778 F.2d 404 (8th Cir. 1985); U.S. District Court orders of March 4, 1987, and March 20, 1987

Cross References: PCSSD Implementation Plan (March 1986); PCSSD Administrative Desegregation Plan (June 1986); PCSSD Student Assignment Plan (March 1987)

Manual Adoption: 2/8/00

7.21P2 Naming Facilities

(New and Existing) The Board recognizes the school as a focal point for the community serving both as an educational institution for its citizenry and as a builder of community spirit and tradition. The Board believes that the importance of the school is enhanced when the community has opportunity to suggest names it feels appropriately identifies its school facilities and provides inspiration for its students. The Superintendent is directed to develop regulations which will provide community input to the Board in selecting a name for a new school, a new service facility, a part of an existing facility and, if community sentiment so directs, the renaming of a facility.

- I. Purpose: To establish guidelines for the Board to receive suggestions for the naming of school facilities
- II. Personnel affected: Central office and building administrators

Guidelines

In the naming of school facilities, the Board will consider names falling within the following criteria:

1. Names providing geographic identification
2. Names not in conflict with names of other District schools or of those in areas or counties in close proximity to the District
3. Names of persons not presently employed by the District
4. Names of presidents, statesmen and heroes of national fame; governors, statesmen and heroes of Arkansas fame
5. Names of local educators and community and civic leaders who have made significant contributions to education in the Pulaski County Special School District and who possess certain personal attributes. Evidences of such contributions and personal attributes may include, but are not limited to, the following:
 1. Unusually effective and dedicated service to or on behalf of students in the District
 2. Persistent efforts to sustain a quality system of public education for all youth and to improve programs and services for them
 3. Demonstrated understanding of the essential nature of public education in the perpetuation of a democratic form of government and the free enterprise system
 4. Excellent character and general reputation

Procedures

When a new school is to be named or when the Board receives a request for the naming or renaming of an existing facility, the Superintendent will appoint a committee to initiate names to submit or to consider and make recommendation on proposed name changes. The committee will include one (1) District administrator; the principal of the school or the principal of the nearest like school; one (1) teacher, three (3) patrons and one (1) student from the area

served by the facility. A member of the Board will serve as chairman of the committee. The committee will compile a list of not less than three (3) names nor more than five (5) names or make its recommendation in regard to renaming a facility to the Superintendent who will forward the list or recommendation to the Board. The Board will make the final selection of the name from the list submitted by the committee, or, in the case of naming or renaming an existing facility, consider the committee's recommendation.

Date Issued: 3/8/83

Revised: 11/14/17

Issuing Office: Superintendent

7.22 Private Sponsorship of Extracurricular Events

The Superintendent, or designee, may negotiate for the private sponsorship of an event to take place during the time allotted for a half-time break of any of the District's interscholastic activities. The amount of time for a half-time break shall not be extended for the event.

The school district shall not discriminate against potential sponsors based on political affiliation, religion, or perceived message. The superintendent, or designee, may decline sponsorship for any of the following reasons:

- The sponsored event would conflict with school or school group presentations;
- The proposed event would be logistically impracticable due to the estimated time, required materials for the event, or for other reasons associated with the implementation of the event;
- The proposed event would make continuation of the interscholastic activity impracticable due to residual mess/trash resulting from the activity; or
- The proposed event would present an unacceptable safety risk to students or viewing audience.

The superintendent's or the superintendent's designee's decision to accept or decline the proposed sponsored event shall be final.

Any potential sponsor shall be required to demonstrate proof of an in force, minimum face value one million dollar (\$1,000,000) general liability insurance policy that would cover the event. The sponsor must also agree to indemnify the school against any damages to school property, school employees, students, or bystanders that arise as a result of the sponsored event as well as from any lawsuits that are filed in response to such damages.

There shall be no live or recorded speech, music, or other media provided by the sponsor used during the sponsored event. A member of the school's administration shall announce the name of the sponsor of the event and shall be present to assist in conducting the event. The school administrator shall be a neutral participant and shall only make content neutral statements during the event. To meet this standard, the administrator shall not promote or act in a manner that creates the appearance, or that could give the impression, that the District sponsors, endorses or otherwise agrees with the product, person/group, or event being promoted by the sponsor. No school employee may act as the representative of a sponsor or wear attire/apparel that is provided by the sponsor or that could be interpreted as promoting the sponsor's interests. Employees or representatives of/affiliated with the sponsor may be present at the event and stand with the member of school administration who is announcing and conducting the event; such employees/representatives of the sponsor may wear clothing identifying them as sponsors of the event.

The superintendent, or designee, shall have the authority to regulate the time, place, and manner of the distribution of promotional materials by the event sponsor. "Promotional materials" includes, but is not limited to, pamphlets, pens/pencils, sports equipment (whether miniature or full sized), or clothing. The event sponsor shall provide the superintendent, or

designee, with a complete list of the types of promotional materials the event sponsor intends to distribute at the event so that the superintendent, or designee, may make an informed decision on the time, place, and manner of distribution that would result in the least amount of disturbance with the interscholastic activity.

The superintendent, or designee, should take the following into account when determining the best time, place, and manner of distribution of promotional materials:

- Whether the promotional materials could be a distraction to participants in the interscholastic activity due to the promotional material emitting light or noise;
- Whether the promotional materials have a high possibility of being able to be used against participants of the interscholastic activity to attempt to alter the outcome of the activity;
- The possibility that the promotional materials would be left by recipients to become litter; and
- The possibility that the promotional materials would divert the attention of the audience from the interscholastic activity.

The superintendent, or designee, shall limit the distribution of promotional materials to audience members when they are entering the school building/arena, during the sponsored half-time event, and/or when they are leaving the school building/arena. The superintendent's or the superintendent's designee's restrictions on the time, place, and manner of promotional materials shall be final.

Any funds received through private sponsorship shall be placed in the District's Activity Account. The superintendent, or designee, should follow the policy for receiving public gifts or donations when negotiating the sponsorship amount, as set forth in policy 6.3—Public Gifts and Donations to the Schools.

Cross Reference: Policy 6.3 —Public Gifts and Donations to the Schools

Legal Reference: DESE Rules Governing Athletic Revenues and Expenditures for Public School Districts

Date Adopted: 12/14/82

Revised: 11/17/17

Last Revised: 6/26/19

7.22F Event Sponsor Agreement

The Pulaski County Special School District (hereafter "District") and _____ (hereafter "Sponsor") agree that Sponsor shall be permitted to sponsor an event to take place during the half-time break of the interscholastic activity that is scheduled on _____.

Sponsor promises to pay to District the amount of _____ for the privilege of being announced as the sponsor of the above event.

Sponsor agrees to abide by District's time, place, and manner restrictions on the distribution of all promotional materials related to the above sponsored event.

Sponsor has provided District proof of an in force, minimum face value one million dollar (\$1,000,000) general liability insurance policy that will cover the above event.

I, _____, acting as a lawful an authorized representative of Sponsor, certify that I have the authority to enter into this agreement, and authorize payment to District. I understand that the half-time event will not be scheduled until this agreement is fully executed and full payment under this agreement has been received by District.

Indemnification Agreement

Sponsor promises to indemnify, hold harmless, and defend District, its agents and employees from any lawsuits, causes of action, claims, liabilities, and damages of any kind or nature, including, but not limited to: attorney's fees and costs arising from this contract, whether such attorney's fees and costs are attributable in whole or in part to any act, omission, or negligence of District, it's agents or employees, and including, but not limited to, any and all lawsuits, causes of action, claims, liabilities and damages, as provided above which District, its agents or employees may sustain by reason of any failure by Sponsor to indemnify as provided herein, or any failure by Sponsor to otherwise perform its obligations pursuant to this Contract, or by reason of the injury to or death of any person or persons or the damage to, loss of use of or destruction of any property resulting from this agreement.

I, _____, acting as a lawful an authorized representative of Sponsor, certify that I have read, understood, and accept the above indemnification agreement.

Sponsor Representative's Signature

Date

I, _____, acting as a lawful and authorized representative of District certify that Sponsor has tendered the promised amount and has met all the requirements to be a sponsor as set forth in District Policy 7.22—Private Sponsorship of Extracurricular Events.

District Representative's Signature

Date

7.23 Health Care Coverage and the Affordable Care Act

Definitions

“Dependent”, for purposes of this policy, means an employee’s child(ren) and/or spouse who are enrolled by the employee in health care coverage through the District’s health care plans.

“Full-time school bus driver” means a person employed by the District to drive regular routes during the annual school year:

1. Who contracts with the District to operate a school bus for at least seven hundred twenty (720) hours during the school year;
2. Whose primary source of income during the school year is obtained by operating a school bus for the District; or
3. Who contracts with the District to operate a school bus and is designated by the superintendent as a full-time school bus driver, regardless of the number of hours for which the person is contracted.

“Full-time employee”, for purposes of this policy, means an employee who is:

- a. In a position requiring on average thirty (30) hours of actual performance per week during the annual school year; or
- b. A full-time school bus driver.

“Responsible individual” means a primary insured employee who, as a parent or spouse, enrolls one or more individual(s) in health care coverage through the District’s health care plans.

“Variable hour employee”, for the purposes of this policy, means an individual, other than a full-time school bus driver, who has no base minimum number of hours of performance required per week.

Health Insurance Enrollment

All full-time District employees are eligible to enroll themselves; their spouse, so long as the spouse is not otherwise eligible for insurance through his/her employer’s sponsored plan; and their child(ren) in one of the insurance plans through the Public School Employee Life and Health Insurance Program (PSELHIP). Variable hour employees are not eligible to enroll in a PSELHIP plan. If a variable hour employee’s measurement period finds that the employee averaged thirty (30) or more hours per week, then the employee is treated as a full-time employee rather than a variable hour employee and is eligible for health insurance. Coverage for new employees who choose to enroll in a PSELHIP plan shall take effect on the first of the month following the date on the enrollment application. Employees who experience a Qualifying Status Change Event have sixty (60) days from the date of the Qualifying Status Change Event to file an application to change coverage information. All employees who continue to be eligible may elect to continue coverage and make changes to their PSELHIP plan for the following plan year during the yearly open enrollment period.

District Contribution to Premiums

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

- 1) Completes his/her contract with the District;
- 2) Provides the District with notice that the employee is transferring to another district;
- 3) Provides the District with proof of employment at another Arkansas district; and
- 4) Has the employee portion of the premium deducted from his/her end-of-year checks.

Measurement Method of Employee Hours

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

W-2

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

IRS Returns

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

Statement of Return

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

Record Retention

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

Cross Reference: 7.15 Record Retention and Destruction
Legal References: A.C.A. § 6-17-1117
A.C.A. § 21-5-401 et seq.
26 C.F.R. § 54.4980h-0 et seq.
26 C.F.R. § 31.6001-1
26 C.F.R. § 301.6056-1

Date Adopted: 11/14/17

Revised: 7/9/19

7.30P Authorized Signatures

The Board directs that each check issued by the District be signed by the disbursing officer of the Board of Directors as determined by the Board at its annual organizational meeting and by the superintendent of the school district. As provided by law, signatures of both the disbursing officer and the superintendent will be made by machine. The Assistant Superintendent for Business Affairs/Chief Financial Officer will be responsible for appropriate use and safe housing of the machine. Disbursement of funds may also be made by electronic transfer of funds if initiated by the school district and authorized in writing by both the disbursing officer of the board of directors and the superintendent of the school district.

Adopted: 10/10/72

Revised: 01/11/83

Revised: 5/08/12

Last Revised: 11/14/17

Legal References: School Laws of Arkansas 6-20-403; 6-17-910; 6-17-912—913; 6-17-918—919

Manual Adoption: 2/8/00

7.31P Financial Reports and Statements

The Board directs that sufficient financial records be maintained to provide for fiscal control and for information required for all internal and external reports. The Board further directs that all permanent and current financial records, legal documents and deeds and inventories of school property be maintained in a manner providing accessibility and safeguards against loss.

Adopted: 10/10/72

Revised: 04/10/84

Last Revised: 11/14/17

Manual Adoption: 02/8/00

7.32P Inventories

The Board directs that all fixed assets of the District be inventoried and a perpetual inventory record maintained in the Office of Business Affairs and in each principal's office. An inventory audit will be conducted annually and will be as comprehensive as necessary to assure that all fixed assets are properly accounted. The Board directs that warehouse operations will use ASPCN to record the quantity and cost of items. Each item will also list the dates received and removed. Warehouse operations will use commercial-off-the-shelf (COTS) items through strategically sourced solutions to avoid warehousing operations where financially appropriate. The District will maintain operational cameras in these areas to help ensure inventory control. Items will be inventoried and an inventory audit will be made annually and will be as comprehensive as necessary to assure that all items are properly accounted.

Adopted: 10/10/72

Revised: 01/11/83

Revised: 04/19/11

Last Revised: 11/14/17

Manual Adoption: 02/8/00

7.33P Audits / Financial Monitoring

The Board will have District records and accounts audited annually by the Division of Legislative Audit. The division shall provide a copy of the audit report performed to the Pulaski County Clerk who shall keep a copy of the audit reports performed on file for at least two (2) years.

Adopted: 10/10/72

Revised: 01/11/83

Last Revised: 11/14/17

Legal References: School Laws of Arkansas 6-17-910; 6-17-912—913; 6-17- 918—919

Manual Adoption: 2/8/00

7.34P Taxing and Borrowing Authority/Limitations

The District's taxing authority is established by Constitutional Amendment No. 40 which amended Article 14, Section 3 of the Constitution of the State of Arkansas, and by statutes enacted by the General Assembly. The Board is permitted to borrow money in anticipation of collection of taxes in order to provide funds for operating. The Board may issue negotiable bonds up to an amount not exceeding eighteen percent (18%) of the sum of the assessed valuation of real and personal property in the District. In special circumstances, the Board may be granted authority by the State Board of Education to increase that amount but not in excess of twenty-one percent (21%).

Adopted: 01/11/83

Revised: 11/14/17

**Legal References: School Laws of Arkansas 6-13-620;6-20-803; 6-20-401—402;
6-20-1201—1202**

Manual Adoption: 2/8/00

7.36P Bid Protests

The Board directs that businesses and individuals be encouraged to participate in the bidding process of the District and, toward that end, be provided an equitable procedure under which they may file bid protests. Any actual or prospective bidder, offeror, or contractor who believes that she/he is aggrieved in connection with the solicitation or award of a contract may protest to the Superintendent. The protest shall be submitted in writing within seven (7) calendar days after such aggrieved person knows or should have known of the facts giving rise to the protest. The Superintendent shall have authority, prior to the commencement of an action in court or any other action provided by law concerning the controversy, to settle and resolve a protest of an aggrieved bidder, offeror, or contractor, actual or prospective, concerning the solicitation or award of a contract. Reasonable notice shall be provided to all persons involved and reasonable opportunity for those persons to respond to the protest issues shall be allowed. If the protest is not resolved by mutual agreement, the Superintendent shall promptly issue a decision in writing. The decision shall state the reasons for the action taken. A copy of the decision shall be mailed or otherwise furnished within five (5) days after it is written to the protestant and any other interested party. A decision rendered under this policy shall be final and conclusive. In the event of a timely protest under this policy, the District shall not proceed further with the solicitation or with the award of the contract until the Superintendent makes a written determination that the award of the contract without delay is necessary to protect substantial interests of the District. When the protest is sustained and the successfully protesting bidder or offeror was denied the contract award, the protesting bidder or offeror may be entitled to the reasonable costs incurred in connection with the solicitation, including bid preparation costs, upon approval of the Board of Education. The award of costs shall be allowed only to compensate a party for reasonable expenses incurred in connection with a solicitation for which that party was wrongfully denied a contract award. The costs which are allowable shall be those which the party is able to prove that are connected with the solicitation in question. No party can recover profit which it anticipates would have been made if that party had been awarded the contract. Attorney's fees associated with the filing and prosecution of the protest are not recoverable.

Adopted: 07/12/05

Revised: 11/14/17

Legal References: School Laws of Arkansas 6-21-304 (a)

Manual Adoption: 0 2/8/00