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## **Clark County School District No. 161**

### **FINANCIAL MANAGEMENT**

**7000**

#### Goals

Since educational programs are dependent on adequate funding and the proper management of those funds, District goals can best be attained through efficient fiscal management. As trustee of local, state and federal funds allocated for use in public education, the Board shall fulfill its responsibility to see that funds are used to achieve the purposes intended.

Because of resource limitations, fiscal concerns often overshadow the educational program. Recognizing this, the District must take specific action to ensure that education remains primary. This concept shall be incorporated into Board operations and into all aspects of District management and operation.

In the District's fiscal management, the Board seeks to achieve the following goals:

1. Engage in advance planning, with staff and community involvement, to develop budgets that will achieve the greatest educational returns in relation to dollars expended.
2. Establish levels of funding which shall provide superior education for the District's students.
3. Provide timely and appropriate information to staff who have fiscal responsibilities.
4. Establish efficient procedures in all areas of fiscal management.

Legal Reference: I.C. § 33-701 et seq.      Fiscal Affairs of School Districts

#### Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7010

#### Equivalence in Instructional Staff and Materials

The Board directs that all schools within the District are, to the greatest extent possible, equivalent in teaching, administrative and other staff, and in provision of curricular materials and instructional supplies so that programs and services throughout the schools of the District are substantially comparable.

In reaching this equivalency status, the Board recognizes that individual teacher salary differentials due to schedule factors will not be included in the determination of staff equivalency. Further, the District recognizes that unpredictable changes in student enrollment and personnel assignments that occur after the beginning of the school year in determining comparability of services under this policy will not be included in an analysis of equivalency.

The Superintendent shall follow state and federal guidelines in determining equivalence on an annual basis. The Superintendent shall also submit an annual report to the District's Board as to the status of the District regarding equivalence and shall submit this policy, all administrative procedures, and the District-wide salary schedule to the State Board of Education.

This policy must be submitted to the State Board of Education biennially along with the District- wide salary schedule.

Legal Reference:      20 U.S.C. § 6321      No Child Left Behind: Comparable Service –  
Equivalence in Instructional Staff and Materials

#### Policy History:

Adopted on: 02/08/2016

Revised on:

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7100

#### Budget and Program Planning

The annual budget is evidence of the Board's commitment to the objectives of the instruction programs. The budget supports the District's immediate and long-range goals and established priorities within all areas: instructional, non-instructional, and administrative programs.

Prior to presentation of the proposed budget for adoption, the Superintendent shall prepare, for the Board's consideration, recommendations with supporting documentation which shall be designed to meet the needs of students within the limits of anticipated revenues.

Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the Board.

#### Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7110

#### Budget Implementation and Execution

Once adopted by the Board, the operating budget shall be administered by the Superintendent and his or her designees. All actions of the Superintendent or designees in executing the programs and/or activities delineated in that budget are authorized according to these provisions:

1. Expenditure of funds for the employment and assignment of staff shall meet the legal requirements of the State of Idaho and adopted Board policies;
2. Funds held for contingencies may not be expended without approval from the Board;
3. A listing of warrants describing goods and/or services for which payment has been made must be presented for Board approval each month; and
4. Purchases shall be made according to the legal requirements of the State of Idaho and adopted Board policy.

Legal Reference: I.C. § 33-701 et seq. Fiscal Affairs of School District

#### Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7120

#### Budget Adjustments

Any person(s) proposing a budget amendment must provide written notice of the same to each board member at least seven (7) days in advance of the meeting at which such budget amendment will be proposed.

Prior to the final vote on a budget amendment proposal, notice shall be posted and published once in the manner prescribed by Idaho law. The meeting to adopt a budget amendment shall be open and shall provide opportunity for any taxpayer to appear and be heard. Budget procedures shall be consistent with statutory requirements.

With timely notice of a public meeting, trustees, by sixty percent (60%) of the members of the Board of Trustees, may declare by resolution that a budget amendment is necessary to reflect the availability of funds and the requirements of the District. Budget amendments are specifically authorized by I.C. § 33-701.

Revenue derived from maintenance and operation levies made pursuant to I.C. § 33-802(2) are excluded from budget adjustments.

Budget amendments shall be submitted to the state superintendent of public instruction.

Legal Reference: I.C. § 33-701      Fiscal year – Payment and accounting of funds

#### Policy History:

Adopted on: 02/08/2016

Revised on:

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7200**

Accounting System Design

The District accounting system shall be established to present with full disclosure the financial position and results of the financial operations of the District funds and account groups in conformity with generally accepted accounting principles. The accounting system must be in compliance with the accounting system requirements established by legislative action. The accounting system shall be able to demonstrate compliance with finance-related legal and contractual provisions.

Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## **Clark County School District No. 161**

### **FINANCIAL MANAGEMENT**

**7210**

#### Fixed Assets and Management Discussion and Analysis (GASB Statement 34)

##### Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards set out in Governmental Accounting Standards Board Statement 34 (“GASB 34”)

The primary objectives of implementing the GASB 34 are to assure compliance with State requirements, to properly account for both the financial and economic resources, and to provide new and additional information to users of District financial statements.

##### Authority

Participation and reporting shall be in accordance with Board policy, State of Idaho Fiscal Policy manuals as prepared by the office of the State of Idaho Controller’s Office, and GASB 34.

##### Delegation of Responsibility

The responsibility to coordinate the compilation and preparations of all information necessary to implement this policy is delegated to the Superintendent in cooperation with the District Accountant.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board of Trustees.

The Superintendent in Cooperation with the District’s Accountant shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval prior to publication.

Prior to submission of the MD&A for Board approval, the independent auditors shall review the MD&A, in accordance with SAS No. 52, “Required Supplementary Information.”

##### Guidelines

In order to associate debt with acquired assets, and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. Any



assets capitalized should be depreciated using their estimated useful life, not their amortization schedule.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than **\$5,000**.

The capitalization threshold shall be set at a level that will capture at least eighty percent (80%) of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books;
2. Classroom texts;
3. Computer equipment;
4. Classroom furniture; and
5. Sports equipment.

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the intermediate unit shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The intermediate unit may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

Legal Reference: Governmental Accounting Standards Board ("GASB") Statement No. 34

Policy History:

Adopted On: 01/10/2011

Reviewed On: 02/08/2016

Revised On: 07/11/2016

## **Clark County School District No. 161**

### **FINANCIAL MANAGEMENT**

**7220**

#### Documentation and Approval of Claims

All financial obligations and disbursements must be documented in compliance with the statutory provisions and audit guidelines. The documentation will specifically describe acquired goods and/or services, the budget appropriations applicable to payment, and the required approvals. All purchases, encumbrances and obligations, and disbursements must be approved by the administrator designated with the authority, responsibility and control over the budget appropriations. The responsibility for approving these documents should not be delegated.

The District business office will be responsible for the development of the procedures and forms to be used in the requisition, purchase and payment of claims.

#### Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

**Disclaimer:**

**District Financial Fraud or Theft is a criminal matter and covered by State laws. This policy is merely a guideline so that all District employees understand the possible repercussions of such actions. If you have questions regarding fraud and/or theft, please contact your District legal counsel and/or your local law enforcement agency.**

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7225**

Financial Fraud and Theft Prevention

All District employees, Board members, consultants, vendors, contractors, and other parties maintaining a business relationship with the District shall act with integrity and due diligence in matters involving District fiscal resources.

The Superintendent shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, and fiscal irregularities within the District. Every member of the District's administrative team shall be alert for any indication of fraud, financial impropriety, or irregularity within his or her areas of responsibility.

The Superintendent shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. While investigating and responding to the financial fraud allegations, the Superintendent or Chair of the Board will give priority to avoiding possible retaliation or reprisals.

Staff Responsibilities

Any employee who suspects that financial fraud, impropriety, or irregularity has occurred shall immediately report those suspicions to their immediate supervisor and/or the Superintendent/designee who shall have the primary responsibility for initiating necessary investigations. Additionally, the Superintendent shall coordinate investigative efforts with the District's legal counsel, auditing firm, and other internal or external departments and agencies, including the county prosecutor's office and law enforcement officials, as the Superintendent may deem appropriate.

An employee who believes they have suffered reprisal, retaliation, or discrimination for a report under this policy shall report the incident(s) to the Superintendent or designee. The Board will attempt to ensure that no employee who makes such a report will suffer any form of reprisal, retaliation, or discrimination for making the report. Employees are prohibited from preventing or interfering with those who make good faith disclosures of misconduct. This policy shall not apply when an employee knowingly makes a false report.

In the event the concern or complaint involves the Superintendent, the concern shall be brought to the attention of the Chair of the Board who is hereby empowered to contact the District's legal counsel, auditing firm, and any other agency to investigate the concern or complaint.

### Definition

As used in this policy, "fraud" refers to intentionally misrepresenting, concealing, or misusing information in an attempt to commit fiscal wrongdoing. Fraudulent actions include, but are not limited to:

1. Behaving in a dishonest or false manner in relation to District assets, including theft of funds, securities, supplies, or other District properties;
2. Forging or altering financial documents or accounts illegally or without proper authorization;
3. Improper handling or reporting of financial transactions;
4. Personally profiting as a result of insider knowledge;
5. Disregarding confidentiality safeguards concerning financial information;
6. Violating Board conflict of interest policies; and
7. Mishandling (destroying, removing, or misusing) financial records of District assets.

### Internal Controls

The following internal controls shall be a regular practice of the District in an effort to prevent the possibility of fraud:

1. **Budgetary Transfers:** The transfer of appropriations is important for the Superintendent, purchasing agent, business official, and treasurer, and all should have written confirmation of the information. The purchasing agent shall be apprised if the transfer has been approved, the treasurer shall document it and the business official shall record it;
2. **Treasurer's Receipts:** The treasurer should have receipts and numbered duplicates for everything paid out in his or her custody;
3. **Checks:** The treasurer shall keep personal custody of any signature stamps and maintain a log for every check written;
4. **Audit:** An individual not connected to the business office should audit the check register regularly;
5. **Conduct Background Checks on Potential Business Office Employees:** Check all possible references, not just those offered, and perform criminal background checks on key business officials and other warranted positions; and

6. Segregate functions within the business office so as to avoid the opportunity for fraud without collusion.

Policy History:

Adopted on: 01/10/2011

Revised on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7230

#### Financial Reporting and Audits

The Board directs that financial reports of all District funds shall be prepared in compliance with statutory provisions and generally accepted accounting and financial reporting standards. In addition to the reports required for local, state, and federal agencies, financial reports will be prepared monthly and annually and presented to the Board. The financial reports shall reflect the financial activity and status of the District funds.

Appropriate interim financial statements and reports of financial position, operating results and other pertinent information will be prepared to facilitate management control of financial operations.

The Board directs that District audits shall be conducted in accordance with Idaho code § 67-450B. Each audit shall be a comprehensive audit of the affairs of the District and the District funds. The audits shall comply with all statutory provisions and generally accepted governmental auditing standards, as defined by the United States Government Accountability Office. Within ten (10) days after receiving the audit from the District's independent auditor, the school district shall file two (2) copies of the completed audit report with the legislative counsel at:

Idaho Legislative Services Office  
Legislative Services Audit  
Staff of Legislative Counsel  
P.O. Box 83720  
Boise, Idaho 83720-0054

The report shall be filed with the state department of education after its acceptance by the board of trustees not later than November 10.

Legal Reference: I.C. § 33-701      Fiscal year – Payment and accounting of funds  
                          I.C. § 67-450B      Independent Financial Audits by Government Entities

#### Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## **Clark County School District No. 161**

### **FINANCIAL MANAGEMENT**

**7235**

#### Fiscal Accountability and IDEA Part B Funds

The District must ensure fiscal accountability at each phase in the use of Individuals with Disabilities Education Act (IDEA) Part B funds. The purpose of this policy is to ensure that the District complies with the State Department of Education requirements described in the Idaho State Department of Education IDEA Funding Manual.

#### Use of IDEA Part B Funds

The District shall use IDEA funds only to pay excess costs of providing special education and related services to children with disabilities. A cost is determined to be an excess cost of providing special education only if it meets each of the following criteria:

1. The cost would not exist in the absence of special education needs;
2. The cost is not also generated by students without disabilities; and
3. If the cost is specific to a particular child and it is documented if that child is on an Individual Education Plan (IEP).

The Board directs the Superintendent to establish procedures and internal controls to ensure that IDEA Part B funds are used only for allowable, excess costs of providing special education and that these costs are accounted for in the proper function/program codes described in 34 CFR 300.202-205. These procedures and controls shall also ensure the accuracy of the District's Excess Cost Calculation, as required by 34 C.F.R. 300.16 and Appendix A to 34 C.F.R.300.

#### Time and Effort Reporting

In order to determine if personnel costs are allowable under IDEA Part B, the District shall maintain auditable "time and effort" documentation that show how each employee paid with IDEA Part B funds spent his or her compensated time. Such documents are written reports of how the time was spent.

The Board directs the Superintendent to establish a system for time and effort reporting that complies with the requirements of OMB Circular A-87 and OMB Circular A-133.

#### Maintenance of Effort

In order to ensure that the requirement of Maintenance of Effort is met, the Board directs the Superintendent to establish a means of tracking and reporting local expenditures separate from the expenditure of State funds. This is to be done for the purpose of verifying that local funds are used for special education expenditures.

### Parentally-Placed Private School Children

The District must ensure that it is providing the appropriate portion of IDEA Part B funds to children receiving special education at private schools within the boundaries of the District. To accomplish this, the Board directs the Superintendent to establish procedures to accurately track and report expenditures for services provided to parentally-placed private school children.

### Property Procurement and Tracking

The Board directs the Superintendent to establish written procedures to ensure that the District's mechanism for procurements using IDEA Part B funds conforms to the standards outlined in 34 C.F.R. .36. The Board also directs the Superintendent to establish a system to maintain adequate inventory management of property purchased with IDEA Part B funds.

Property records in the inventory management system should include, at a minimum:

1. Property description;
2. Identification number;
3. Source of funding;
4. Acquisition date and cost;
5. The location, use, and condition of the property; and
6. Any ultimate disposition data including the date of disposal and sale price of the property.

In addition to the above information, the inventory management system should ensure that all source documents in support of the above information are maintained throughout the life and disposition of the equipment. These records should be updated frequently so that every piece of equipment purchased with federal funds can be accounted for at any given time.

### Retention of Records

The Board directs the Superintendent to ensure that fiscal records are retained for a minimum of three (3) years from the obligation of funds. These records shall be available for inspection if required.

Legal Reference:     34 C.F.R. §§80.36 Procurement  
                          34 C.F.R. §§80.42 Retention and Access Requirements for Records  
                          34 C.F.R. §§300.132-133 Provision of Services for Parentally-Placed  
                                  Private School Children with Disabilities  
                          34 C.F.R. §§300.16 Excess Costs  
                          34 C.F.R. §§300.202-205 Use of Amounts  
                          34 C.F.R. §§300, Appendix A Excess Costs Calculation  
Fiscal Accountability Checklist: For Sub-Recipients of IDEA Part B  
                          Funds



OMB Circular A-87  
OMB Circular A-133

Policy History:

Adopted On: 02/08/2016

Revised On:

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7260

#### Student Activity Fund

The Board is responsible for the establishment and management of student activity funds. The purpose of student activity funds shall be to account for revenues and disbursements of those funds raised by students through recognized student body organizations and activities, including:

1. Admission charges for interscholastic activities;
2. The sale of yearbooks and annuals;
3. Student fee collections which are used to provide more than one activity or benefit to all of the students of a school or school building; and
4. Receipt from vending machines located on school property.

Such funds shall be used for such expenditures as item needed for conducting activities.

The funds collected by the schools shall be maintained in accounts requiring two (2) authorized signatures for the distribution of funds: one signature shall be by a person designated by the Board as an assistant treasurer and the other shall be a designated signatory of the building or District.

The funds shall be deposited and expended by regular check in a bank account maintained by the District for each student activity fund. The use of the student extra- and co-curricular funds is limited to the benefit of the students. All funds collected or received for school programs, activities, or students use are by Idaho law public monies and the care, custody, control, and accounting for such monies is the duty and responsibility of the treasurer and the administrative officer of the District. The treasurer of the District shall provide accounting procedures for the receipt, deposit, expenditure, and withdrawal of such moneys.

The management of student activity funds shall be consistent with sound business practices. Authority is delegated to the Superintendent to require each school within the District to conform to accounting procedures for the receipt, deposit, and withdrawal of funds. A report of the activity of these funds shall be submitted to the Board each month by the treasurer. This includes providing for the safekeeping of monies, proper accounting and administration of the funds, and compliance with the Board of Trustees policies and procedures. The Principal is responsible for the proper collection, disbursement, and control of all school activity funds.

For other activity or student funds, the Board may create a separate fund(s) and implement procedures for the accounting and control of the same.

Projects for the raising of funds shall generally contribute to the educational experience of students and shall not detract from the instructional program. All fundraising projects must have

the approval of the principal. Solicitation of funds outside the school must have the approval of the Superintendent.

Legal Reference: I.C. § 33-705 Activity Funds

Policy History:

Adopted on: 01/10/2011

Revised on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7270

#### Property Records

Property records and inventory records shall be maintained on all land, buildings and physical property under the control of the District. Such records shall be updated annually.

For purpose of this policy, "equipment" shall mean a unit of furniture or furnishings, an instrument, a machine, an apparatus or a set of articles which retains its shape and appearance with use, is nonexpendable and does not lose its identity when incorporated into a more complex unit. The Superintendent shall ensure that inventories of equipment are systematically and accurately recorded and are updated annually. Property records of facilities and other fixed assets shall be maintained on an ongoing basis. No equipment shall be removed for personal or non-school use except according to Board policy.

Property records shall show, appropriate to the item recorded, the:

1. description and identification
2. manufacturer
3. date of purchase
4. initial cost
5. location
6. serial number, if available
7. model number, if available

Equipment may be identified with a permanent tag that provides appropriate District and equipment identification.

Cross Reference: 7210

GASB Statement 34 (Accounting System)

Legal Reference: I.C. § 33-701

Fiscal year – Payment and accounting of funds

#### Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7300**

Revenues

The District will seek and utilize all available sources of revenue for financing its educational programs. This includes revenues from non-tax, local, state and federal sources. All revenues received for the District will be properly credited to the appropriate fund and account as specified by federal and state statute and the accounting and reporting regulations for Idaho school districts.

The District will collect and deposit all direct receipts of revenues as necessary but at least once monthly. The District will make an effort to collect all revenues due from all sources, including, but not limited to, rental fees, bus fees, fines, tuition fees, other fees and charges.

Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7305

#### Investment of Funds

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

#### Policy Considerations

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

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

|                  |                |   |
|------------------|----------------|---|
| Legal Reference: | I.C. § 33-701  | Fiscal Year - - Payment & Accounting of Funds |
|                  | I.C. § 67-1210 | Investment of Idle Moneys                     |

#### Policy History:

Adopted on: 02/08/2016

Revised on:

## **Clark County School District No. 161**

### **FINANCIAL MANAGEMENT**

**7310**

#### Advertising in Schools/Revenue Enhancement

Revenue enhancement through a variety of District-wide and District approved marketing activities, including but not limited to advertising, corporate sponsorship, signage, etc., is a Board-approved venture. These opportunities are subject to certain restrictions as approved by the Board in keeping with the contemporary standards of good taste. Such advertising will seek to model and promote positive values for the students of the District through proactive educational messages and not just traditional advertising of a product. Preferred advertising includes messages that encourage student achievement and the establishment of high standards of personal conduct.

All sponsorship contracts will allow the District to terminate the contract at least on an annual basis if it is determined that it will have an adverse impact on implementation of curriculum or the educational experience of students.

The revenue derived should:

1. Enhance student achievement;
2. Assist in the maintenance of existing District athletics and activity programs; and
3. Provide scholarships for students participating in athletic, academic, and activity programs who demonstrate financial need and merit.

Appropriate opportunities for these marketing activities include but are not limited to:

1. Fixed signage;
2. Banners;
3. District-level publications;
4. Television and radio broadcasts;
5. Athletic facilities, to include stadiums, high school baseball fields, and high school gymnasiums;
6. District-level projects;
7. Expanded usage of facilities beyond traditional use (i.e., concerts, rallies, etc.);
8. Interior and exterior of a limited number of District buses only if the advertising is associated with student art selected by the District. The only advertising information will

note that the student art is sponsored by the participant in the District sponsorship. Maintenance for these buses will include but not exceed normal maintenance costs; and

9. Individual school publications (when not in conflict with current contracts).

Advertising will not be allowed in classrooms, and corporate-sponsored curriculum materials are subject to the requirements of Board policy.

The following restrictions will be in place when seeking revenue enhancement. Revenue enhancement activities will not:

1. Promote hostility, disorder, or violence;
2. Attack ethnic, racial, or religious groups;
3. Discriminate, demean, harass, or ridicule any person or group of persons on the basis of gender;
4. Be libelous;
5. Inhibit the functioning of the school and/or District;
6. Promote, favor, or oppose the candidacy of any candidate for election, adoption of any bond or budget issues, or any public question submitted at any general, county, municipal, or school election.
7. Be obscene or pornographic as defined by prevailing community standards throughout the District;
8. Promote the use of drugs, alcohol, tobacco, firearms, or certain products that create community concerns;
9. Promote any religious or political organization;
10. Use any District or school logo without prior approval; or
11. Use age-inappropriate material.

### Exception

Nothing herein shall be construed to prevent advertising in publications which are published by student organizations, PTA/PTO, booster club, or other parent groups. Funds received for approved projects involving advertising in said publications may be retained by the school-related group that is sponsoring the activity as a fund-raising event.

### Solicitations

Salespersons, representatives, or agents shall not solicit or contact pupils, teachers, or other employees in the school buildings or on school grounds without prior approval.

Cross Reference: 2100 Curriculum Development and Assessment  
2500 Library Materials  
2520 Curricular Materials



Policy History:

Adopted on: 01/10/2011

Revised on: 02/08/2016

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7320**

Allowable Uses for Grant Funds

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

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

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

Policy History:

Adopted on: 07/11/2016

Revised on:

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7400

#### Purchasing

##### Authorization and Control

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

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to state purchasing and federal procurement requirements. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$1,000, except the Superintendent shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of the District or the health and safety of the staff or students. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with state purchasing and federal procurement requirements. Staff members shall not obligate the District without express authority. Staff members who obligate the District without proper authorization may be held personally responsible for payment of such obligations.

##### Bids and Contracts

With the exception of the purchase of curricular materials, whenever the cost of any construction, repair, or improvement; or the acquisition, purchase, or repair of any equipment; or other personal property necessary for the effective operation of the District exceeds twenty-five thousand dollars (\$25,000.00), formal bids shall be called for by issuing public notice as specified in statute as well as following federal procurement requirements. Specifications shall be prepared and be made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the trustees may reject any bid, reject all bids, and publish notice for bids once again. If after calling for bids a second time, no satisfactory bid is received, the Board may proceed under its own direction, subject to the approval of the State Board of Education.

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

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

### Cooperative Purchasing

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

### Personnel Conflicts of Interest

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

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

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

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

### Procurement Under a Federal Award

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

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

The following activities are prohibited:

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

### Violations

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

Cross Reference: 7400P Procurement Under a Federal Award  
7407 Public Procurement of Goods and Services

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

### Policy History:

Adopted on: 01/10/2011

Revised on: 02/08/2016

Revised on: 07/11/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7400P

#### Procurement Under a Federal Award

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

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

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

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

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

#### Time and Effort Documentation

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Such work shall be documented on Form 7400F.

#### Procedure History:

Adopted on: 02/08/2016

Revised on: 07/11/2016

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7400F**

Time and Effort Documentation

Employee: \_\_\_\_\_

Position: \_\_\_\_\_

Reporting Period: \_\_\_\_\_

| Cost Objective<br>(Program Activity) | Fund Code or<br>Program Function<br>Code | Program | Distribution of Time<br>(Percentage of Hours) |
|--------------------------------------|--|---------|---|
|                                      |  |         |   |
|                                      |  |         |   |
|                                      |  |         |   |
|                                      |  |         |   |

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed by Supervisor: \_\_\_\_\_

Date: \_\_\_\_\_



## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7405

#### Public Works Contracting and Procurement

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

#### **Public Works Contractor Licensure Requirements**

|                    |                          |                |
|--------------------|--------------------------|----------------|
| \$0 to \$10,000    | No licensure requirement | IC 54-1903 (i) |
| \$10,000 and above | Licensure required       | IC 54-1903 (i) |

#### **Exemptions from Public Works Contractor Licensure**

|  |  |                |
|--|--|----------------|
| Less than \$10,000 for construction, alteration, improvement, or repair. | Single project with any number of trades   | IC 54-1903 (i) |
| Less than \$50,000 for construction, alteration, improvement or repair.  | Single project for which no responsive statement of interest was received from a licensed contractor, per IC 67-2805 (1) | IC 54-1903 (i) |
| Any construction, alteration, or repair due to an emergency.             | Pursuant to the provision of, Chapter 10, Title 46 Idaho Code  | IC 54-1903 (k) |

#### **Public Works Construction Bidding**

|                       |   |                |
|-----------------------|---|----------------|
| \$0 to \$25,000       | No bidding requirements   | IC 67-2803 (2) |
| \$25,000 to \$100,000 | Semi-formal bidding: Issue written requests for bids describing the work to at least 3 licensed contractors. Allow 3 days for written response; objections 1 day prior to bid. Keep records for 6 months. <u>Accept low bid, or reject all bids.</u>  | IC 67-2805 (2) |
| \$100,000 and above   | Formal bidding 2 <b>Options A &amp; B:</b><br><br><b>Category A</b> – Open to all licensed contractors. Publication requirements. Written objections allowed. May request bid security/bond. <u>Accept low bid, or reject all bids.</u> See code for details.<br><br><b>Category B</b> – Open to pre-qualified contractors. After pre-qualification is determined, the bidding process is in the same manner as Category A. | IC 67-2805 (3) |

Legal Reference: I.C. § 54-1903                      Unlawful to Engage in Public Works Contracting  
   Without License  
   I.C. § 67-2801 et seq. Purchasing by Political Subdivisions

Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7407**

Public Procurement of Goods and Service

The District shall at all times adhere to the bidding requirements for the procurement of goods and services as set out in state law.

**Public Procurement of Goods and Services Bidding**

|                      |   |                |
|----------------------|---|----------------|
| \$0 to \$25,000      | No bidding requirements   | IC 67-2803 (2) |
| \$25,000 to \$50,000 | Semi-formal bidding: Issue written requests for bids describing goods or services desired to at least 3 vendors. Allow 3 days for written response, unless an emergency exists; 1 day for objections. Keep records for 6 months. <u>Accept low bid, or reject all bids.</u> | IC 67-2806 (1) |
| \$50,000 and above   | Formal bidding: Publish bid notice at least 2 weeks in advance of bid opening. Make bid specifications available; written objections allowed. May request bid security/bond. Can reject all if able to purchase more economically in the open market.                       | IC 67-2806 (2) |

**Exemptions to Public Procurement of Goods and Services Bidding**

|                    |   |                |
|--------------------|---|----------------|
| Personal Property  | Already competitive bid (piggy-banking)   | IC 67-2803 (1) |
| Less than \$25,000 | Contracts or purchases of goods or services   | IC 67-2803 (2) |
| Any Amount         | Payments of Wages   | IC 67-2803 (3) |
| Any Amount         | Personal or professional services performed by an independent contractor. (Refer to info on qualifications in IC 67-2320) | IC 67-2803 (4) |
| Any Amount         | Procurement of an interest in real property – lease or purchase   | IC 67-2803 (5) |
| Any Amount         | Procurement of insurance  | IC 67-2803 (6) |
| Any Amount         | Costs of Joint Powers participation   | IC 67-2803 (7) |
| Any Amount         | Emergency Expenditures  | IC 67-2808 (1) |

Legal Reference: I.C. § 67-2801 et seq. Purchasing by Political Subdivisions

Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

**Clark County School District No.**

**FINANCIAL MANAGEMENT**

**7410**

Petty Cash Funds

The use of petty cash funds shall be authorized for specific purchases only. Those purchases will include individual purchases of supplies and materials under the amount of fifty dollars (\$50), postage, delivery charges, and freight. Individual personal reimbursements which exceed fifty dollars (\$50) should not be made from petty cash funds. Petty cash accounts will be maintained as cash on hand, and the total dollar amount of each petty cash account will be limited to \$200 for secondary schools and \$100 for elementary schools and school offices and departments.

The Superintendent will appoint and designate a fund custodian to carry out the bookkeeping and security duties. Monies which are not specifically petty cash monies shall not be commingled with the petty cash fund. At the conclusion of each school year, all petty cash funds must be closed out and the petty cash vouchers and cash on hand returned to the business office for processing.

The District business office shall be responsible for establishing the procedures involving the use and management of petty cash funds.

Policy History:

Adopted on: 01/10/2011

Revised on: 02/08/2016

**Clark County School District No.**

**FINANCIAL MANAGEMENT**

**7420**

Personal Reimbursements

While it is recommended that all purchases of goods or services be made within established purchasing procedures, there may be an occasional need for an employee to make a purchase for the benefit of the District from personal funds. In that event, an employee will be reimbursed for a personal purchase under the following criteria:

1. It is clearly demonstrated that the purchase is of benefit to the District;
2. The purchase was made with the prior approval of an authorized administrator;
3. The item purchased was not available from resources within the District; and
4. The claim for personal reimbursement is properly accounted for and documented with an invoice/receipt.

The District business office will be responsible for the development of the procedures and forms to be used in processing claims for personal reimbursements.

Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7430

#### Travel Allowances and Expenses

Every District employee and Board Member will be reimbursed for travel expenses while traveling outside of the District and engaged in official District business. All travel expenses must be reported on the established travel expense and voucher forms and, for employees, approval must be granted prior to traveling by the employee's supervisor and the Superintendent.

The District business office will be responsible for the development of procedures and forms to be used in connection with travel expense claims and reimbursements.

#### Types of Travel

**In District Expenses:** District employees and Board Members shall be reimbursed for actual and necessary expenses incurred within the District while attending to District business. Actual mileage driven for pre-approved in District travel shall be reimbursed. It is the responsibility of the Board to review travel within the District by the Superintendent or by Board Members.

Meals incurred inside the District shall not be reimbursed, except for banquets attended to represent the District.

**Out of District Travel:** Travel outside of the District must be pre-approved. Board Members shall obtain Board approval prior to incurring out of District expenses, and employees shall obtain prior approval from their supervisor and the Superintendent.

The State per diem rate for monies spent for food while on out of District trips requiring an overnight stay shall be reimbursed.

District employees and Board Members shall be reimbursed for actual and necessary expenditures incurred outside the District.

#### Documentation of Expenses

Expenses not in compliance with this policy shall not be reimbursed or paid by the Board.

Prior to reimbursement of actual and necessary expenses, the District employee or Board Member must submit a detailed receipt indicating the date, purpose, and nature of the expense for each claim item and any appropriate travel expense or voucher form. Expenses requiring prior approval must also include a copy of the written prior approval. Employees shall submit their receipts, travel expense forms, and voucher forms to the Superintendent. The Superintendent and Board Members shall submit such documentation to the Board. Failure to provide a detailed receipt will make the expense non-reimbursable.

In exceptional circumstances, the Board may allow a claim without a proper receipt. Written documentation explaining the exceptional circumstances will be maintained as part of the District's record of the claim.

The Board directs the Superintendent to promulgate procedures specifying which expenses shall be reimbursable for travel of different distances and durations.

### Travel Costs Under Federal Award

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

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

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

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

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

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

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

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

Legal Reference: I.C. § 33-701  
2 C.F.R. § 474

Fiscal Year – Payment and Accounting of Funds  
Travel Costs

Policy History:

Adopted on: 01/10/2011

Reviewed on: 02/08/2016

Revised on: 07/11/23016



## **Clark County School District No. 161**

### **FINANCIAL MANAGEMENT**

**7440**

#### District Credit Cards

The Board of Trustees permits the use of district credit cards by certain school officials to pay for actual and necessary expenses incurred in the performance of work-related duties for the district.

All credit cards will be in the name of the school district. Credit cards may only be used for legitimate school district business expenditures. The use of credit cards is not intended to circumvent the district's policy on purchasing. Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation and discipline of the employee.

The Superintendent, or designee shall monitor monthly the use of each credit card by reviewing credit card expenditures and report any serious problems and/or discrepancies directly to the Board.

#### Credit Card Users

A list of those individuals that will be issued a district credit card will be maintained in the Business Office and reported to the Board each year at its reorganizational meeting in July. Credit card users must take proper care of the credit card(s) and take all reasonable precautions against damage, loss or theft. Any damage, loss or theft must be reported immediately to the Business Office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the employee to financial liability.

Users must submit detailed documentation, including itemized receipts for services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used. Failure to provide a proper receipt can make the employee responsible for expenses incurred.

#### Credit Card Limits

The district shall establish a credit line not to exceed \$3,000.00 for each card issued and an aggregate credit limit of \$18,000.00 for all cards issued to the district.

#### Return of Credit Card

A district employee who is no longer employed by the District shall return the credit card upon termination to the Superintendent no later than five calendar days after termination.

### Misuse and/or Unauthorized Use

An employee who violates a provision of this policy shall have his/her credit card revoked immediately and shall be subject to disciplinary action as determined by the Superintendent and reported to local law enforcement. If the Superintendent violates a provision of this policy, he/she shall be subject to disciplinary action as determined by the Board and reported to local law enforcement.

### Additional Procedures

The Superintendent, in consultation with the Assistant Superintendent and/or Business Manager, may establish additional procedures governing the issuance and use of district credit cards that do not contradict any part of this policy. Each cardholder shall be apprised of the procedures governing the use of the credit card and a copy of this policy and accompanying procedures shall be given to each cardholder.

Legal Reference: I.C. § 18-5701      Misuse of Public Money by Officers  
                          I.C. § 18-5703      Definitions

### Policy History:

Adopted on: 01/10/2011

Revised on: 02/08/2016

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7440F**

District Credit Card Holder Agreement

By my signature I hereby acknowledge that I have read and understand the Clark County School District's credit card policy. Furthermore, I affirm that I will not use the credit card for personal reasons. I understand that a violation of this agreement may result in disciplinary action up to and including termination, and possible legal action.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date Signed

Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7450

#### Federal Cash Management

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

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

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

#### Payment Methods

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

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

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

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

Reimbursements of actual expenditures do not require interest calculations.

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

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

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

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

Legal Reference: 2 CFR § 200.305  
31 CFR § 205

Payment  
Rules and Procedures for Efficient Federal-  
State Funds Transfers

Policy History:

Adopted on: 07/11/2016

Revised on:

**Clark County School District No.**

**FINANCIAL MANAGEMENT**

**7500**

New Fees or Increase of Fees

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

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

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

Cross Reference: 3440 Student Fees, Fines &  
Charges 7300 Revenues

Legal reference: I.C. § 63-1311A Advertisement of and Hearing on Fee Increases  
I.C. § 33-603 Payment of Fees or Returning of Property  
I.C. § 60-106 Qualifications of Newspapers Printing Legal Notices

Policy History:

Adopted on: 01/10/2011

Revised on:

Reviewed on: 02/08/2016

## Clark County School District No. 161

### FINANCIAL MANAGEMENT

7600

#### Declaration of Financial Emergency

This section and related Board policies shall apply in the instance of a financial emergency. However, any subsequently enacted statute or amendment to existing statutes shall have control over this policy and replace this policy as well as all other related policies, procedures, and forms.

The Board of Trustees is dedicated to sound and efficient financial management. Recognizing the limitations and fluctuations in funding and the potential negative impact on the District's fiscal status due to historical revenue and/or expenditure issues, the District must take specific action to ensure education remains the primary goal and responsibility of the District. In the event that the financial situation of the District necessitates such action the Board will consider a declaration of financial emergency.

Prior to declaring a financial emergency, the Board shall hold a public meeting for the purpose of receiving input concerning possible solutions to the financial problems facing the District.

|                  |               |                                 |
|------------------|---------------|---------------------------------|
| Legal reference: | I.C. § 33-402 | Notice Requirements             |
|                  | I.C. § 33-515 | Issuance of Renewable Contracts |
|                  | I.C. § 33-522 | Financial Emergency             |
|                  | I.C. § 33-801 | School District Budget          |

#### Policy History:

Adopted on:

Revised on:

**Clark County School District No. 161**

**FINANCIAL MANAGEMENT**

**7600F**

Declaration of Financial Emergency Resolution

**DECLARATION OF FINANCIAL EMERGENCY**

**WHEREAS**, the State Department of Education has certified that conditions *(a) (b) and/or (c)* (include all that have been met) of Idaho Code Section 33-522 (2) have been met;

**WHEREAS**, the Board of Trustees of \_\_\_\_\_ School District No. \_\_\_\_ met on \_\_\_\_\_ *(insert date)* to review the financial state of the District;

**WHEREAS**, the Board of Trustees posted notice on \_\_\_\_\_ *(insert date)* of a public meeting to gather input concerning possible solutions to the financial emergency facing the District;

**WHEREAS**, the Board of Trustees held a public meeting on \_\_\_\_\_ *(insert date)* to gather input concerning possible solutions to the financial emergency facing the District pursuant to Idaho Code Section 33-522(1); and

**WHEREAS**, the Board of Trustees project that the District's general fund balance, excluding funds restricted by State or federal law and considering both anticipated expenditures and revenue is less than 5 ½ percent of the District's unrestricted general fund budget pursuant to Idaho Code Section 33-522(2)(f) and thus the District has determined that the required condition in paragraph (f) of Idaho Code Section 33-522(2) has been met;

**NOW, THEREFORE BE IT RESOLVED**, on \_\_\_\_ *(insert date)* that the Board of Trustees of \_\_\_\_\_ School District No. \_\_\_\_ declares a financial emergency pursuant to Idaho Code Section 33-522 for the Fiscal Year \_\_\_\_\_ *(insert year)*.



## **Clark County School District No. 161**

### **FINANCIAL MANAGEMENT**

**7600P**

#### Declaration of Financial Emergency Procedure

#### Financial Emergency Declaration Requirements

If the State Department of Education certifies that one or more of the conditions below in paragraphs 1, 2, or 3 are met, then the Board of Trustees may declare a financial emergency if it determines that the condition in paragraph 6 is also met. Alternatively, the Board may declare a financial emergency if it determines that either of the conditions in paragraph 4 or 5 of this subsection are met and the State Department of Education certifies that the condition set forth in paragraph 6 is also met.

1. Any of the base salary multipliers in section 33-1004E, Idaho Code, are reduced by 1½ percent or more from any prior fiscal year.
2. The minimum instructional salary provision in section 33-1004E, Idaho Code, is reduced by 1½ percent or more from any prior fiscal year.
3. The amount of total general fund money appropriated per support unit is reduced by greater than 3 percent from the original general fund appropriation per support unit of any prior fiscal year.
4. The amount of property tax revenue to be collected by the District that may be used for any general fund purpose, with the exception of any emergency levy funds, is reduced from the prior fiscal year, and the amount of said reduction represents more than 1½ percent of the District's general fund budget for combined State and local revenues from the prior fiscal year.
5. The District's general fund has decreased by at least 1½ percent from the previous year's level due to a decrease in funding or natural disaster, but not a result of a drop in the number of support units or the index multiplier calculated pursuant to section 33-1004A, Idaho Code, or a change in the emergency levy.
6. The District's unrestricted general fund balance, which excludes funds restricted by State or federal law and considering both anticipated expenditures and revenue, is less than 5½ percent of the District's unrestricted general fund budget at the time the financial emergency is declared or for the fiscal year for which the financial emergency is declared.

#### Negotiations

Upon the declaration of financial emergency, the Board shall have the power to reopen the salary and benefits compensation aspects of the negotiated agreement, including the length of the

certificated employee contracts and the amount of compensation and benefits. And, if the parties to the negotiated agreement mutually agree, the Board shall also have the power to reopen the other matters contained within the negotiated agreement directly affecting the financial circumstance in the District.

The Board and the local education association will meet and confer in good faith for the purpose of reaching agreement on such issues. If an agreement has not been reached, the Board may impose its last, best offer following the outcome of the due process hearing.

### Due Process Hearing

If the Board takes action after the declaration of a financial emergency and such action is directed at more than one certificated employee and if mutually agreed to by both parties, the Board shall use the following procedure to conduct a single, joint due process hearing for all affected certificated employees within sixty-seven (67) days of the declaration of financial emergency or on or before June 22, whichever shall occur first. The due process hearing shall not be required if the Board and the local education association reach an agreement.

1. The Superintendent or any other duly authorized administrative officer of the District may recommend the change in the length of the term stated in the current contract or reduce the salary of any certificated employee by filing with the Board written notice specifying the purported reasons for such changes.
2. Upon receipt of such notice, the Board acting through its duly authorized administrative official, shall give the affected employees written notice of the reductions and the recommendation of the change in the length of the term stated in the current contract or the reduction of salary, along with written notice of a hearing before the Board prior to any determination by the Board.
3. The hearing shall be scheduled to take place not less than six (6) days nor more than fourteen (14) days after receipt of the notice by the employees. The date provided for the hearing may be changed by mutual consent.
4. The hearing shall be open to the public.
5. All testimony at the hearing shall be given under oath or affirmation. Any member of the Board, or the Clerk of the Board, may administer oaths to witnesses or affirmations by witnesses.
6. The employees may be represented by legal counsel and/or by a representative of a local or State education association.
7. The Chair of the Board, or the designee of the Chair, shall conduct the hearing.
8. The Board shall cause an electronic record of the hearing to be made or shall employ a competent reporter to take stenographic or stenotype notes of all the testimony at the

hearing. A transcript of the hearing shall be provided at cost by the Board upon request of the employee.

9. At the hearing the Superintendent or other duly authorized administrative officer shall present evidence to substantiate the reduction contained in such notice.
10. The employees may produce evidence to refute the reduction. Any witness presented by the Superintendent or by the employees shall be subject to cross-examination. The Board may also examine witnesses and be represented by counsel.
11. The affected employees may file written briefs and arguments with the Board within three (3) days after the close of the hearing or such other time as may be agreed upon by the affected employees and the Board.
12. Within seven (7) days following the close of the hearing, the Board shall determine and, acting through its duly authorized administrative official, shall notify the employees in writing whether the evidence presented at the hearing established the need for the action taken.

#### Length of Financial Emergency

A financial emergency shall be effective for one (1) fiscal year unless the District qualifies in subsequent years due to additional reductions or applicable conditions.

#### Annual Meeting and Notice Requirements

If a financial emergency has been declared, the notice of annual meeting and the notice of the annual budget hearing shall be posted for not less than five (5) days, and by such further notice as shall provide reasonable notice to the patrons of the District if publication in a newspaper is not feasible. If the District has declared a financial emergency, no later than fourteen (14) days prior to its annual meeting, the Board shall have prepared a budget, and held a public hearing.

#### Contract Date Impact

The time requirements of sections 33-514(2) and 33-515(2), Idaho Code, shall not apply in the event a financial emergency is declared.

#### Procedure History:

Adopted on: 01/10/2011

Revised on: 05/09/2016