

3000 FINANCE
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3000 FINANCIAL ACCOUNTING

The Superintendent shall establish and maintain an accurate account of all financial transactions, keeping a record which portrays receipt, distribution and disbursement of all funds.

This duty is assigned to the school bookkeeper. The bookkeeper shall report all transactions to the administrator. A monthly report of the total budget shall be given to the board.

3030 GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) POLICY

Garden County Schools will implement this policy to comply with the Governmental Accounting Standards Board (GASB) statement issued on March 11, 2009, GASB #54 Fund Balance Reporting and Governmental.

Fund Type Definitions: The following are fund definitions from GASB #54

- Fund Balance: Fund Balance is the difference between assets and liabilities in governmental funds (i.e. general fund special revenue funds, capital project funds, debt service funds.)
- Non-spendable Fund Balance: Describes the amount of the fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.
- Restricted Fund Balance: The restricted fund balance category includes the portion of the fund balance that reflects constraints on spending because of legal restrictions stipulated by outside parties, constitutional provisions, and enabling legislation including any legal restrictions based on state statutes or grant requirements placed on the use for specific purposes.

Policy—At the end of the fiscal year, the School District will report Restricted Fund Balances for amounts that have applicable legal restrictions. As per Nebraska State Statute, the fund balances of the Depreciation Fund, Employee Benefit Fund, Student Fee Fund and the Special Building Fund are restricted by purpose and will be reported as restricted Fund Balances.

- Committed Fund Balance: The Committed fund balance classification includes the portion of the fund balance that reflects constraints that the School district imposed upon itself by a formal action of the School Board. This constraint must be imposed prior to year-end but the amount can be determined at a later date.

Policy –At the end of the fiscal year, the School District will report the Lunch Fund Balance as Committed Fund Balance. The Lunch Fund Balance is constrained by the creation of the fund, and also constrained by purpose through approving a yearly budget for the Lunch Fund.

- Assigned Fund Balance: The assigned fund balance is the portion of the fund balance that reflects funds intended to be used by the School District for specific purposes. The authority to assign fund balance is delegated to the Superintendent.

Policy- At the end of the fiscal year, the School District will report any fund balance whose intent has been designated by the Superintendent as Assigned Fund Balance.

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- **Unassigned Fund Balance:** The unassigned fund balance is the residual classification for the School District's General Fund and includes all remaining amounts not contained in the other classifications and, therefore, is not subject to any constraints. Unassigned amounts are available for any purpose.

Policy – At the end of the fiscal year, the School District will report any General Fund Balance that has not been assigned to other fund balance classifications as Unassigned Fund Balance.

Date of Adoption: November 11, 2012

3060 SUPERINTENDENT REPORTS TO THE BOARD

The Superintendent shall submit to the board, each month, an itemized report of expenditures indicating by individual budget items the amounts allowed, the expenditures for the last month, the total allowance for the year, and the total expenditure to date. He may recommend to the board such transfers from one budget item to another as conditions may warrant.

The Superintendent shall submit each month a report covering income and expenses of all divisions of the student activity accounts included in the activity fund.

The Superintendent shall present to the board from time to time such miscellaneous reports containing general and fiscal information relative to the progress of the school together with suitable recommendations.

The yearly reports of the Board of Education to the State Department of Public Instruction, to the county treasurer and to other officials to whom it must by law be extended shall be prepared by the Secretary of the Board of Education with the cooperation of the Superintendent and the school secretary.

3100 ANNUAL BUDGET

The Superintendent is authorized to prepare an annual budget which is to be presented to the board for study and possible modification prior to its adoption. The budget is to be in detailed form and when adopted, it is to direct purchases by the Superintendent without further board action. At each monthly meeting the Superintendent is to report current status of a major section of the budget. Expenditures for major items not included in the budget require favorable board action.

The budget should direct purchases or equipment and include sufficient funds for the continuation of such long range plans as the Board of Education shall from time to time adopt. The estimated expenditure sections of the budget should be the same as the account titles in the accounting system for budgetary control. These titles in both cases should conform rather closely to State Department forms so reports to the State may be completed with some ease.

The preparation and administration of the budget is a responsibility of the Superintendent. Delegation of these duties may be assigned to others who shall in turn report actions to the Superintendent and the Board.

Budget Hearing Publication: Notice of place and time of public hearing on district's proposed

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budget statement, together with a summary of the proposed budget statement shall be published at least (5) five days prior to the date set for hearing in a newspaper of general circulation. (Counting of days begins the date following official publication date of newspaper.) Legal

Legal Reference: Neb Rev Stat. §§13-506 (1)

The Superintendent of Schools and the President of the Board shall present to the voters of the school district the proposed budget for a hearing by such date as is recommended by the State Auditor's office. The meeting shall be advertised as prescribed by law.

After review by the public, the Board will approve the budget for the following school year.

3200 FEDERAL PROGRAMS

The Garden County School Board of Education gives the Superintendent of Garden County Schools the authority to apply for and administrate all federal funds.

3210 PROCUREMENT PLAN - SCHOOL FOOD AUTHORITIES

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and/or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the State Agency.

Procurement Policy

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than \$250,000 (small purchase threshold) per procurement event or in aggregate purchases per year this organization will follow the informal **Small Purchase Procedure**.
- When the annual total for food service program related items is greater than \$250,000 per year (small purchase threshold) per procurement event or in aggregate purchases per year this organization will follow the **Formal Competitive Solicitation Procedures**.

Micro-Purchase Procedures

Micro-Purchasers may be used for single purchases under \$10,000 made with a vendor 2 CFR 200.320 (a).

- Prices must be reasonable 2 CFR 200.320 (a).
- Purchases will be spread equitably among all qualified sources 2 CFR 200.320 (a).

Small Purchase Procedures

For purchases made below the small purchase threshold, the Small Purchase Procedures will be utilized to purchase necessary goods and services. When Small Purchase Procedures are used, this organization will take the following steps:

- Contact a reasonable number of qualified vendors
- Write specifications for goods and services
- Document each vendor's quoted price (ex. Log sheet)
- Select the company that provides the lowest, most responsive, and responsible quote.
- Document supplier that was awarded the quote

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- Manage orders by confirming products and prices match quotes

Formal Competitive Solicitation Procedures

For purchases made in excess of the small purchase threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this organization will take the following steps:

- Prepare an Invitation for Bid (IFB) or Request for Proposal (RFP) document specifically addressing the items to be procured
 - Include detailed specifications
 - Ensure price will be the selection criteria most heavily weighted.
- Publicly announce and advertise the bid/proposal at least 21 calendar days prior to bid opening.
 - Announcements will include the date, time and location in which bids will be opened.
- Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
 - Responsible bidders will be those whose bid/proposal conform to all of the terms, conditions, and requirements of the IFB/RFP;
 - Responsible bidders will be those who are capable of performing successfully under the terms and conditions of the contract.
- Award the contract
 - To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP;
 - At least two weeks before program operations begin
 - If a protest is received, it must be handled in accordance with 7 CFR 210.21.
- Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: IF the bid threshold established in the sponsor's procurement policy statement is less than \$150,000, the smaller bid threshold will govern.)

This organization incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR part 210, 3016 and 3019.

- Competition: We shall demonstrate our goods and services are procured in an openly competitive manner and competition will not be unreasonably restricted. [7 CFR 210.21(c) (1)] and [CFR Part 200.319(a) (1-7)]
- Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles [2 CFR 200.319 (a) (6)].
- Documentation: We shall maintain for the current year and the preceding three years all significant materials that will serve to document our policies and procedures [2 CFR 200.318 (i)].
- Code of Conduct: This program shall be governed by the SFA'S Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program [2 CFR 200.318 (c) (1)].
- Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified against the contract. All invoices and receipts shall be signed, dated, and maintained in the documentation file

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[2 CFR Part 200.318 (b)].

- General Requirements:
 - Ensure compliance with the Buy American Provision when purchasing food [7 CFR 210.21 (d)].
 - Small, minority and women's businesses enterprises and labor surplus firms are used when possible [2 CFR 200.321].
 - A cost or price analysis in connection with every procurement action in excess of the Small Purchase Threshold including contract modifications [2 CFR 200.318 (a)].
 - Documented Procurement Procedures and activities will be maintained [2 CFR 200.318 (a)].
- Food Service Supervisor:
 - Plan the goods or services needed for the school food service program for the school year based on planned menus through needs assessment, forecasting and budgeting.
 - Develop written specifications for food/supplies needed. Include details such as descriptions and product requirements (e.g. packaging, weight, pack size, etc.) for needed goods or services.
 - Compare product specifications among all vendors/contractors. Information for informal purchases may be obtained online, in catalogs, sale flyers, newspapers, prices obtained from grocery stores, farmer's markets, etc.
 - Make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
 - Place and confirm orders with vendors or make plans to purchase the required items.
 - Work with vendors on a fair and equal basis.
 - Conduct an in-house procurement review once per year.

Date of Adoption: May 14, 2018

3210.1 PROCUREMENT PLAN - CODE OF CONDUCT

The District seeks to conduct all procurement procedures in compliance with federal and state regulations and without any conflicts of interest with employees engaged in the selection, award, and administration of contracts.

No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by federal, state, or local funds if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer or organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

No employee, officer or agent of the District may solicit or accept gratuities favors, or anything of monetary value from contractors or parties to subcontracts.

Employees, officers, or agents of the District that violate these standards shall be subject to appropriate disciplinary actions.

Date of Adoption: May 14, 2018

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3210.3 MEAL CHARGE POLICY

It is the policy of the Garden County School District to comply with the National School Lunch Program and School Breakfast Program and all other federal grant programs that provide free or reduced meals to qualifying students.

Student Eligibility: Families of students who may be eligible for free or reduced price school meals should submit an application to determine their eligibility. Applications are available through the Superintendent or Superintendent's designee. As long as an application is submitted on or after July 1, the application will be considered current for the new school year. A student may become eligible for free or reduced meals at any time during the school year if the household experiences a change in financial circumstances.

Meal Account Balances: The District will ensure that families can check their meal account balances in a manner other than exclusively online. The District will ensure that at least one form of meal account payment is free of charge.

The District encourages families to pre-pay without charge for meals. Notwithstanding the option to pre-pay, students and families will have a method to add funds during the school day. Any balance remaining in a pre-paid account shall carry over into the next month. Households with funds remaining in their meal account at the end of the school year shall receive a refund. When a student leaves the District or graduates, the District shall attempt to contact the student's household to return any funds remaining in the student's meal account.

Unpaid meal charges may be carried over at the end of the school year as a delinquent debt and the District shall undertake reasonable collection efforts to collect unpaid meal charges classified as delinquent debt, pursuant to and in compliance with state and federal law. The District shall maintain records of its collection efforts and, once delinquent meal charges are converted to bad debt, its documentation establishing and handling of the bad debt.

Student Confidentiality: The District will disclose individual student eligibility information only to those persons (and organizations) who require the information in order to carry out an activity specifically authorized by the National School Lunch Act, subject to applicable legal exceptions.

The District shall not use or implement any colored or coded meal cards, tickets, tokens or other methods of payment that would overtly identify a student as being eligible for free or reduced price meals.

Distribution Annually

This policy shall be provided in writing to all students' households at the start of each school year and to households transferring to the District during the school year. This policy shall also be provided annually to District staff members responsible for the enforcement of this policy, including food service professionals.

The Superintendent or the Superintendent's designee shall maintain documentation of the annual distribution of this policy to students' households and District staff.

Legal Reference: Richard B. Russell National School Lunch Act (42 U.S.C. § 1751): U.S.D.A. Memorandum §P 57-2016

Date of Adoption: July 10, 2017

3220 PROCEDURES FOR SUSPENSION AND DEBARMENT COMPLIANCE

All contracts and purchase orders reimbursed using federal funds need to include suspension and debarment language. The purpose of this certification is to protect the government from entering into business relations with unethical or otherwise irresponsible companies and individuals.

One of the following methods must be used to meet the suspension and debarment requirement:

- Insert the following language when preparing the vendor's contract or purchase order:

Certification Regarding Debarment, Suspension and Ineligibility

To the best of its knowledge and belief, the contractor or any of its principals Are not presently debarred, suspended, proposed for debarment or otherwise Declared ineligible for the award of contracts by any Federal agency by the Inclusion of the contractor or its principals in the current "LIST OF PARTIES EXCLUDED FROM FEDERAL PROCUREMENT OR NONPROCUREMENT PROGRAMS" published by the U.S. General Services Administration Office of Acquisition Policy.

The prospective lower tier participant shall provide immediate written notice To the District if at any time the prospective lower tier participant learns that Its certification was erroneous when submitted or has become erroneous by reason of changed circumstances. Should the prospective lower tier participant enter into a covered transaction with another person at the next lower tier, the prospective lower tier participant agrees by accepting this agreement that it will verify that the person with whom it intends to do business is not excluded or disqualified.

- Complete a district contractual services agreement form which includes the suspension and debarment language. This form can be found on the Sample School District website in the Accounting Department's Accounts Payable section.
 - Attach a suspension and debarment addendum to an existing contract. This form, along with a letter of explanation to the vendor, can be found on the Sample School District website in the Accounting Department's Accounts Payable section.
- Signed contracts and purchase orders that include the suspension and debarment certification must be kept in the federal grant file at the department or building level and be retained six years for audit purposes.

Date of Adoption: July 10, 2017

3310 AUTHORIZED PURCHASES

All purchases made by the school shall have written approval of the administration, or his/her designee. Local purchases and local charges may be made as needed under administrative and/or department head approval. It shall be the responsibility of each person to provide a receipt for record keeping.

Purchasing Policies: The Superintendent shall ensure that all purchases are made in the interest of economy and efficiency. Where necessary, standards and procedures shall be established to accomplish the following policies of the Board of Education:

- Purchases up to \$5,000. For the greatest efficiency in expediting purchases, the administration shall be authorized to purchase any item specifically budgeted which has a sale price within the established limit.

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- Purchases from \$5,000 up to \$90,000. The Superintendent shall request the submission of proposals for purchases which have a sale price within the established limit. The Superintendent shall receive and evaluate all proposals in making a recommendation to the Board of Education for acceptance. The Board of Education may review all proposals submitted relating to the recommended purchase. Since this is a proposal system, not a bidding process, the school district in no way shall be obligated to arbitrarily award the contract to the lowest proposal, but shall reserve the right to reject any and all proposals or to waive any informality in any proposal it deems advisable, and to award to the proposer which, in its opinion, is most desirable.
- Purchases \$90,000 and above. The Superintendent shall advertise for sealed bids which shall be opened in conformity with any applicable laws and in compliance with any procedures established by this Superintendent. The Board retains the right to determine the responsibility of the bidders, and shall award the contract to the lowest responsible bidder meeting specifications, be the bidder a member or apart from the local community.
- Any school employee who orders any supplies or equipment outside of that which has been included in the annual budget and without written authorization of the Principal or Superintendent shall be personally liable for payment for the supplies or equipment purchased.
- School employees or students purchasing supplies and equipment out of an activity account must first secure a purchase order from the principal authorizing the purchase. Failure to do so will cause the person to be personally liable for payment for the supplies or equipment purchased.
- The District need not comply with the bidding requirements, if the District purchases property from the Nebraska State Purchasing Bureau, so long as the Nebraska State Purchasing Bureau competitively bid the purchase of the property

Credit Card Purchasing Program:

- The Board of Education authorizes the Superintendent or designee to contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating a purchasing card program on behalf of the District.
- The Board of Education delegates to the Superintendent or designee: (a) the determination of the type of purchasing card or cards to be utilized in the District's purchasing card program; and (b) the determination of which employees shall be approved or disapproved to be assigned a purchasing card in the District's purchasing card program. The Superintendent shall submit the approved names to the Board, from time to time.
- The District's purchasing card program may only be utilized for the purchase of goods and services for and on behalf of the District. No officer or employee of the District shall use a purchasing card for any unauthorized use.
- An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany an authorized cardholder's purchase, the Superintendent or designee shall temporarily or permanently suspend said cardholder's purchasing card privileges.
- Upon the termination or suspension of employment of an individual using a purchasing card, the Superintendent or designee shall immediately close such individual's purchasing card account and said employee shall immediately return the purchasing card.

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Legal Reference: Neb. Rev. Stat. § 13-610
Date of Adoption: August 12, 2019

3320 PROCEDURES-BIDDING CONSTRUCTION PROJECTS

The District shall bid every project for the construction, remodeling, or repair of any school-owned building or for site improvements when the contemplated expenditures for the project is over \$100,000.00. The bidding procedures shall comply with the requirements of state law and shall include the following:

- Notice to Bidders: The Administration shall prepare a notice to bidders containing a general description of the scope of the project being bid; the location of the project; the means of obtaining project documents, including plans and specifications; the date and hour bids will close; and the date, hour and place bids are to be returned, received and opened, and a provision that such bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders, when the hour is reached for the bids to close.
- Regular Manner of Advertisement for Bids: The notice to bidders shall be published one time in a newspaper of general circulation in the School District. The notice shall be published at least seven (7) days prior to the date designated for the opening of such bids. The Board of Education or Administration may, in its sole discretion, elect to utilize further advertisement for bids as it may determine appropriate to secure a sufficient number of qualified bidders for the scope of the project.
- Bid Opening: When the hour is reached for such bids to close, bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders.
- Contract Award: The contract shall be awarded to the lowest responsible bidder as to the extent required by law. When not so required, the award shall be made on the basis of consideration of the contract award criteria determined appropriate by the Board or administration.
- Performance and Payment Bonds: Whenever any contract is entered into for the erecting, furnishing, or repairing of any building or other public structure or improvement, the contractor shall be required, before commencing such work, to furnish a performance, labor and material payment bond. The bond requirement shall not apply, however, to any project bid or proposal which has a total cost of \$10,000 or less, unless the School Board or Administration includes a bond requirement in the specifications for the project. The bond shall be in an amount not less than the contract price. The bond shall be conditioned on the faithful performance of the contract and the payment by the contracting party of all laborers and mechanics for labor that is performed and of all material and equipment rental that is actually used or rented in connection with the improvement project and the performance of the contract. Such bond shall contain such provisions as are required by statutes, and be in a form prescribed and required by the district.
- Retention of an Architect or Engineer: The School District shall not engage in the construction of any public works involving architecture or engineering unless the plans, specifications, and estimates have been prepared and the construction has been observed by an architect, a professional engineer, or a person under the direct supervision of an architect, professional engineer: provided that such requirement shall not apply to

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any public work in which the contemplated expenditure for the complete project does not exceed one hundred thousand dollars (\$100,000), as adjusted from time to time by §81-3445 or other applicable law.

- Additional Procedures: each bid for which a labor and material bond is required shall be accompanied by a bid bond or certified check in the amount of five percent (5%) of such bid unless the School Board or Administration waives such requirement. The Board of Education or Administration may provide for additional procedures for the procurement, opening and acceptance of bids as deemed appropriate for a particular project.

Legal Reference: Neb. Rev. Stat. §52-118; Neb. Rev. Stat. §73-101 *et seq.*; Neb. Rev. Stat. §73-106; Neb. Rev. Stat. § 81-3445

Date of Adoption: 6/9/2014

3340 CONTRACTING FOR SERVICES

Contractual services which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill, where the ability or fitness of the individual plays an important part, are not subject to bid but are subject to approval by the Board of Education in conformity with established policy.

Every contract for services to be provided to Garden County Schools shall require that the contractor use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. Such requirement shall be deemed to be included and a part of the terms of every contract for services with the School District, including but not limited to oral contracts.

Legal Reference: Neb. Rev. Stat. §4-114

Date of Adoption: June 14, 2010

3400 FACILITIES – BIDS AND CONTRACTS

All contracts for work related to building construction, remodeling or repair or site improvement in excess of \$100,000, or such sum as adjusted pursuant to §73-106, will be bid in accordance with state statutes. All other contracts will be handled under current district policies and regulations.

Legal Reference: Neb. Rev. Stat. §§ 73-101 to 73-106

Date of Adoption: July 13, 2015

3410 FACILITIES – PERFORMANCE, LABOR AND MATERIAL PAYMENT BONDS

Whenever any contract is entered into for the erecting, furnishing, or repairing of any building or other public structure or improvement, the contractor shall be required, before commencing such work, to furnish a performance, labor and material payment bond. The bond requirement shall

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not apply, however, to any project bid or proposal which has a total cost of \$10,000 or less unless the School Board includes a bond requirement in the specifications for the project.

The bond shall be in an amount not less than the contract price. The bond shall be conditioned on the faithful performance of the contract and the payment by the contracting party of all laborers and mechanics for labor that is performed and of all material and equipment rental that is actually used or rented in connection with the improvement project and the performance of the contract. Such bond shall contain such provisions as are required by statutes and be in a form prescribed and required by the district.

Legal Reference: Neb. Rev. Stat. §52-118

Date of Adoption: October 8, 2007

3430 SECURITY AND INVESTMENTS POLICY

All security and investment accounts will be reported to the Board of Education at each regular monthly meeting. The report is to include: The name and number of the account, present balance and transactions for the month.

3440 INVENTORY

The Principal shall be responsible for an accurate account of all materials and equipment. He/she shall report to the board any excess losses of materials or equipment not consumed in use.

The inventory shall be kept current and continuous. This duty may be delegated by the Principal, who shall present a full report of inventory to the Superintendent at least once a year. Such a report shall be kept current for the school auditor

3450 AUDIT

It shall be the policy of the Board of Education to have a yearly audit of all school funds. A private auditor will be contracted to supply the yearly audit. The cost of the audit is to be paid out of district funds. The Board may request bids on this service.

3500 ENVIRONMENTAL SAFETY

It is the policy of the Garden County School Board to provide a healthy, safe and wholesome environment for the pupils, staff and patrons of the district. The buildings shall be constructed, maintained and equipped to assure each person's health and safety

3520 SAFETY

Garden County Public Schools is committed to providing and maintaining a safe and healthy work environment. The administration is to make the safety of employees an integral part of the

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management function. Each employee is to make safety an integral part of their duties by following established safety regulations and procedures, assisting in accident prevention activities by reporting any job-related injury to the administration immediately, reporting unsafe conditions immediately, and providing suggestions to eliminate accidents and injuries. Failure to follow safety rules may lead to disciplinary action up to and including termination.

Safety and health management is the ultimate responsibility of the Board. Functional authority for continued development and implementation of health and safety is hereby delegated to the Superintendent or the Superintendent's designee.

The Superintendent is designated as and shall serve as the primary liaison between emergency personnel and the District in the event of an incident. The Superintendent shall designate individuals within each building to serve as a liaison between emergency personnel and the District in the event of an incident. The Superintendent shall inform emergency personnel of the persons designated as liaisons.

The Superintendent shall ensure that emergency drills are conducted at least as often as required by law, including fire drills conducted at least once a month with one additional drill being conducted during the first 30 days of school, tornado drills conducted at least once during the first two weeks of school and at least once during the month of March, and bus evacuation drills conducted at least two times during the school year involving all students and appropriate staff.

The Superintendent shall ensure that, in the event of an emergency, the District has methods of communication to *reach* all internal and external stakeholders and that the District has a plan for public communication to gather, verify, coordinate, and disseminate information during an incident.

The Superintendent shall ensure that multi-hazard training is provided for specified employees in required areas to comply with local, state, and federal regulations, as well as non-required areas to improve safety within the District.

Safety Committee

A Safety Committee is hereby created. The Superintendent shall coordinate and maintain the Safety Committee. The Safety Committee will be made up of community stakeholders willing to serve on the Committee. The Board hopes that the following members of the community are willing to serve on the Safety Committee: parents, law enforcement and local first responder professionals, teachers, administrators, mental health professionals, custodians, school nurses, local emergency managers, IT managers, and school transportation personnel.

The Safety Committee shall meet at least annually to review safety standards and protocols. The Safety Committee may designate subcommittees to report to the Safety Committee.

The Safety Committee shall:

- Prepare and communicate with local authorities (e.g., fire, police, rescue, emergency management personnel) at least annually. Such communications shall include

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- collaborations with local authorities to identify and address safety and security issues.
- Consider, develop and implement guidelines for event and incident management. Such guidelines shall be reviewed and practiced by all employees, students and relevant stakeholders at least annually.
 - Consider, develop and implement standard response and practice procedures for emergency situations, such as lock downs, lock outs, evacuations and shelter. Such procedures shall be reviewed and practiced by all employees, students and relevant stakeholders at least annually. Such procedures shall include a plan to identify and document crisis communication procedures with the following stakeholder groups: emergency responders, employees, students, parents/guardians, media, and others as needed. Such procedures shall also provide information to staff to empower staff to initiate protection actions, when appropriate.
 - Take any reasonably necessary steps to ensure that the District is in compliance with all applicable fire and life safety codes.
 - Take any reasonably necessary steps to ensure that the District has standardized and visible interior and exterior signage for emergency responders.
 - Consider, develop and implement strategies and processes to assess observable, positive relationships between students and employees and students and other students.
 - Consider develop and implement strategies and processes to create a respectful, positive, and safe environment conducive to learning.
 - Consider, develop and implement procedures to monitor school safety and security protocols for off-campus school sponsored events.
 - Consider, develop and implement a student assistance process where problem solving can occur and intervention strategies are recommended and implemented.
 - Consider, develop and implement a plan for behavioral threat assessments and conducting threat assessment protocols using trained staff.
 - Consider, develop and implement safety and security procedures to monitor before and after-school activities, including other facility users.
 - Identify mental health resources and use such resources when appropriate.
 - Ensure that procedures are in place, that require all District employees to participate annually in at least one hour of suicide prevention training.
 - Ensure that all school buildings have designated multiple evacuation assembly locations for each building, and that staff and students within each building are aware of said locations.
 - Review the District's bullying policy and student dating violence policy at least annually and recommend to the Board any proposed changes to the District's bullying policy and /or student dating violence policy.
 - Consider, develop and implement a protocol for an annual inventory of all chemicals (e.g., classrooms, custodial, buildings, grounds), proper storage, and disposal of unused or outdated chemicals.
 - Ensure that the District maintains immunization records for all students and uses the data for health and safety of students, when appropriate.
 - Conduct a District-wide safety and security self-assessment for each building..
 - Conduct a safety audit on an annual basis.
 - Review at least annually the District's policies and protocols on active supervision throughout school buildings and campus, and recommend any changes in policies or protocols to the Board.
 - Review at least annually the District's policies and protocols on security and visitors (including visitors in specialized areas, such as pre-kindergarten areas, playgrounds,

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science labs, and so forth) in school buildings, and compare the District's policies and protocols with guidance issued by the Readiness and Emergency Management for Schools Technical Assistance Center (RMS-TA), and recommend any changes in policies or protocols to the Board.

- Conduct a performance review of emergency drills and suggest any changes, when appropriate.
- For any safety and security procedures or protocols, review said procedures and protocols to ensure that such procedures and protocols accommodate individuals with special needs.
- Consider, develop and implement procedures supporting academic, physical, operational and psychological/emotional aspects of an incident, after an incident occurs. Such procedures shall ensure that students and employees are supported and given an opportunity to address psychological and emotional health needs after an incident. Such procedures shall also ensure that resource requests and management of the incident be conducted in a way that supports the psychological and emotional needs of students and staff after an incident. The Committee shall explore mutual aid agreements to address the academic, physical, operational, psychological, and emotional recovery areas, and make any recommendations to the Board.
- Adopt and maintain an effective written Injury Prevention Program for the District.

The Safety Committee shall maintain documentation of its compliance with this policy.

Legal Reference: Nebraska Department of Education Title 92 Nebraska Administrative Code, Chapter 10, Rule 10 Accreditation of Schools, 011. 01b, c, d, e, f, g (Seclusion and Restraints, Bullying, Dating Violence) ; 79-2, 13 (Bullying) ; 79-2, 138 to 79-2, 142 (Dating Violence) ; 79-2, 146 (Suicide Awareness, 2015-2016) ; Criminal Code Sec. 28-318 (Sexual Harassment) ; Nebraska Department of Education Title 92 Nebraska Administrative Code, Chapter 11, Rule 11 Accreditation of Schools, 004. 11g (Pre-K CPR and First Aid) Neb. Rev. Stat. §48-443 to 48-445

Cross-Referenced: Policy 6115 (Fire Drills)

Date of Adoption: July 10, 201

3560 ESSA

It is the policy of the District to comply with the Every Student Succeeds Act ("ESSA") and federal grant programs in which the District participates

- Authority to Sign Applications: The Superintendent is authorized to sign applications for any of the ESSA formula grants on behalf of the District and may delegate such authority to other administrators in the Superintendent's discretion. The Superintendent shall submit such applications as determined appropriate so long as acceptance of the funds does not include conditions contrary to the policies of the Board of Education.
- Supplement not Supplant: Federal funds shall be used to supplement, not supplant the amount of funds or services available from non-federal sources, in compliance with the requirements of federal law. ESSA funds shall not be used to provide services otherwise required by law to be made available.

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- Equitable Allocation: Federal funds shall be used in a manner to ensure equitable allocation of resources. Staff are to be assigned and curriculum materials and instructional supplies are to be distributed to the schools in such a way that equivalence of personnel and materials is ensured among the schools in compliance with the requirements of federal law.
- Maintenance of Effort: The District shall maintain fiscal effort related to ESSA programs in compliance with the requirements of federal law.
- Resources: The procurement of resources related to the ESSA programs, including contracts and purchase or service agreements for such program, shall be in accordance with the District's written procedures for purchasing and contracting. Purchase orders and invoices shall indicate an appropriate record of expenditures. All equipment purchased with federal funds, including those used in nonpublic and other facilities, shall be appropriately identified, inventoried, and when no longer useful to the program, properly disposed. Resources such as staff, materials and equipment funded by Title I and IDEA shall be used only for children participating in the program.
- Maintenance of Records: Records of all federal financial and program information shall be kept for a minimum of 5 years after the start date of the project.
- Identification of Eligible Children: The Superintendent and the designees shall implement an appropriate process to identify children eligible for services provided under federal programs.
- Coordination of Services: Title I and IDEA services shall be coordinated and integrated with the regular classroom, with other agencies providing services and with other federal, state and local programs.
- Standards and Expectations: Students receiving services in Title I are held to the same standards and expectations as all other students.
- Assessments: Students receiving services in Title I are assessed with the regular population without accommodations.
- Parents Right to Know: At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request, and the District will provide the parents on request (and in a timely manner), information regarding the professional qualifications of the student's classroom teachers, including at a minimum, the following:
 - Whether the student's teacher -
 - Has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
 - Is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and
 - Is teaching in the field of discipline of the certification of the teacher.
 - Whether the child is provided services by paraprofessionals and, if so, their qualifications.
- Testing Opt-Out: At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request, and the District will provide the parents on request (and in a timely manner), information regarding any State or District policy regarding student participation in any State or District assessments, including the District's policy and procedure on the parental right to opt the child out of such assessment(s). The District shall also make widely available through public means (including by posting in a clear and easily accessible manner on the District's website) information on each State or District assessment, including:

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- The subject matter assessed;
- The purpose for which the assessment is designed and used;
- The source of the requirement for the assessment;
- The amount of time students will spend taking the assessment, and the schedule for the assessment; and
- The time and format for disseminating results.
- Language Instruction Programs: At the beginning of each school year, if the District receives Title I funding, the District will implement an effective means of outreach to parents of English learners to inform the parents regarding how the parents can-
 - Be involved in the education of their children; and
 - Be active participants in assisting their children to-
 - Attain English proficiency;
 - Achieve at high levels within a well-rounded education; and
 - Meet the challenging State academic standards expected of all students

The District will also inform parents of an English learner identified student of opportunities to participate in various school programs, as set forth in ESSA.

- Other Requirements: The Superintendent shall take or cause other staff to take such action as required by law for the District to maintain compliance with ESSA and specific ESSA grant programs in which the District participates.
- Certification Regarding Debarment, Suspension and Ineligibility: The District will endeavor to ensure that all contracts and purchase orders reimbursed using federal funds will include the following “suspension and disbarment” language:

To the best of its knowledge and belief, the contractor or any of its principals are not presently debarred, suspended, proposed for Debarment or otherwise declared ineligible for the award of contracts by any Federal agency by the inclusion of the contractor or its principals in the current “LIST OF PARTIES EXCLUDED FROM FEDERAL PROCUREMENT OR NON-PROCUREMENT PROGRAMS” published by the U.S. General Services Administration Office of Acquisition Policy.

The Prospective lower tier participant shall provide immediate written notice to the District if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances. Should the prospective lower tier participant enter into a covered transaction with another person at the next lower tier, the prospective lower tier participant agrees by accepting this agreement that it will verify that the person with whom it intends to do business is not excluded or disqualified.

Notwithstanding anything to the contrary, all persons or entities contracting with the District with any reimbursement using federal funds shall be bound by this certification and shall fully abide by and comply with the same.

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Legal Reference: ESSA
Date of Adoption: July 9, 2018

3580 INSUFFICIENT FUNDS

When a check is returned for insufficient funds or payment on a credit or debit card is rejected, the Superintendent's designee shall attempt to contact the person a minimum of two times to collect the amount that remains due and owing. At least one attempt shall be in writing, either via letter or email.

In the event that an individual's method of payment is rejected, such person shall be required to pay the amount that remains due and owing by cash, cashier's check or money order, plus a returned check fee of \$10.00 to cover the administrative expense of having to address the matter. In addition, whenever said person wishes to make a payment in the future, said person may be required to pay only by cash, cashier's check or my money order.

Notice of this returned check fee policy will be given annually to students and parents via the school website, and may be included in newsletters, student handbooks or postings.

Any individual who attempts to pay any amount to the District by check or credit card agrees to the terms of the Policy and the returned check fee. In the event that an individual does not agree with this Policy or is unwilling to pay the returned check fee, then such individual must pay by cash, cashier's check or money order.

Date of Adoption: June 9, 2018

3600 FREEHOLDING REQUESTS

It is the policy of the Garden County School District not to transfer land out of the District. Each request will be considered on a case-by-case basis. Action with respect to one such request shall not set a precedent that is binding on the District for any later such request.

The criteria for applying this standard include, but are not limited to the following:

- Gain or loss of assessed valuation. As a general rule, action to approve a freehold request will be denied in cases where there is not an accompanying freehold transfer of land to the Garden County School District of at least equal valuation. Consideration will be given to the anticipated future adjustments of assessed valuations of the freeheld lands.
- Gain or loss of students and of potential for future students from the freeheld lands. Consideration will also be given to the likelihood that students residing on the land would option enroll into or out of the Garden County School District and the financial impact of such option enrollments.
- Impact on possible future loss of lands under statutory mechanisms allowing for freeholding without the consent of the Garden County School District.
- Maintaining positive relations with other school districts.
- Maintaining positive relations with patrons.
- Legal costs associated with acting on the freehold request.

Legal Reference: Neb. Rev. Stat. §79-458
Date of Adoption: May 11, 2009

