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7.1—FISCAL YEAR

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

Legal Reference: A.C.A. § 6-20-410

Date Adopted: April 11, 2005

Last Revised:

7.2—ANNUAL OPERATING BUDGET

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

The budget shall be prepared in the electronic format as prescribed by the State Board of Education and filed with the Arkansas Department of Education no later than September 15 of each year.

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

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

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

Date Adopted: April 11, 2005
Last Revised:

7.3—MILLAGE RATE

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

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

Date Adopted: April 11, 2005
Last Revised:

7.4—GRANTS AND SPECIAL FUNDING

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

Date Adopted: April 11, 2005

Last Revised:

7.5—PURCHASES OF COMMODITIES

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

As used in this policy, "commodities" is defined as all supplies, goods, material, equipment, computers, software, machinery, facilities, personal property, and services, other than personal and professional services, purchased on behalf of the District.

Purchases of commodities with a purchase price of more than \$10,000 require prior Board approval, unless an emergency exists in which case the Superintendent may waive this requirement.

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

Bids shall be awarded after careful examination of the details of the bid to determine the best overall value to the District. In instances where the low bid was not accepted a statement of the reasons shall be attached to the bid. Bidders submitting written bids shall be notified in writing of the bid award.

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

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

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

Date Adopted: April 11, 2005
Last Revised:

7.6—ACTIVITY ACCOUNT

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

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

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

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

Date Adopted: April 11, 2005

Last Revised:

7.7—CASH IN CLASSROOMS

Teachers shall deposit daily to the principal's office all activity funds collected in their classrooms. No cash or checks are to be left in any classroom overnight.

Date Adopted: April 11, 2005

Last Revised:

7.8—PERSONAL PROPERTY

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

Date Adopted: April 11, 2005

Last Revised:

7.9—PROPERTY INSURANCE

The Superintendent shall be responsible, with approval of the Board, for maintaining adequate insurance coverage for all District properties.

Date Adopted: April 11, 2005

Last Revised:

7.10—PUBLIC USE OF SCHOOL BUILDINGS

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

The District shall establish a fee schedule for the use of school facilities. Charges made for the use of school facilities shall reflect the actual costs (e.g. labor, utility, and materials) incurred by the District.

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

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

Date Adopted: April 11, 2005
Last Revised:

7.11—USE OF SCHOOL FUNDS FOR POLITICAL PURPOSES

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

Date Adopted: April 11, 2005

Last Revised:

7.12—EXPENSE REIMBURSEMENT

Reimbursement for expenses related to travel and/or attendance at conferences and professional development activities incurred by district employees and/or members of the Board of Directors on behalf of the district shall be done according to the following guidelines. Original receipts must accompany all requests for reimbursement to the extent that such receipts are customarily available. For a receipt to be valid it should contain the name of the issuing company, the date, and the amount. Employees are only eligible for reimbursement for travel expenses for travel which has been approved in advance. No cash advances shall be made for travel. Mileage, lodging, and meal expenses will not be reimbursed when incurred for the personal convenience of the employee and not required by the reason for the travel.

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

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

Rates for Reimbursement

Effective July 1, 2005, mileage allowance shall be reimbursed at the rate of 35 cents per mile. Mileage shall be reimbursed on the basis of the shortest, most reasonable, route available.

When not provided as part of the conference or other approved reason for travel, meal expenses shall be reimbursed for activities which required one-way travel of 50 miles or more. Meals shall be reimbursed, upon properly submitted receipts pursuant to Legislative Audit Guidelines for the actual expense incurred up to the following limits: Breakfast -\$6.00, Lunch-\$10.00, Dinner-\$15.00 or daily total of \$31.00.

When travel necessitates overnight lodging, reimbursement shall be equal to or less than the current IRS rate schedule unless at least one of the following conditions are met.

- The location of the conference or other approved reason for travel is located in a hotel which does not offer rates within the IRS rate schedule. In such an instance, the employee shall be reimbursed at the "special conference rate" if available. If such a rate is not offered, or no longer available, the employee shall be reimbursed for lodging costs that are reasonable for single occupancy rates at the hotel in which the conference is held.
- The hotel in which the conference is held has no rooms available. In such an instance, the employee shall be reimbursed for reasonable single occupancy lodging costs in another hotel located near the conference.
- The conference or other approved reason for travel is held in a location other than one that is part of a hotel. If the rates of the hotels located near the conference or other approved reason for travel are not within the IRS rate schedule, the employee shall be reimbursed for reasonable single occupancy lodging costs in a hotel located near the conference.

To the extent practicable, employees shall receive assistance from administrators or their designee in arranging travel plans to help keep expenses to a minimum.

Expenses not covered

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

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

Credit Cards

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

Airport Associated Expenses

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

Date Adopted: April 11, 2005

Last Revised: