MEMORANDUM

To: Board of Trustees
Twin Falls School District 411

From: Eva Craner, Director of Public Relations

Re: Policy Updates

Date: November 12, 2018

First Reading:

ISBA Updates:
2710 High School Graduation Requirements
7281 Federal Grant Financial Management System
7235 Fiscal Accountability and IDEA Part B Funds
7235F1 Federal Funds Semi-Annual Certification
7235F2 Personnel Activity Report
7235F3 Multiple Cost Objective Time and Effort Certification
7235 P Written Compensation Procedure
7237 Retention of Records Relating to Federal Grants
7320 Allowable Uses of Grant Funds
7320P1 Determining Necessity and Reasonableness of Expenses
7320P2 Selected Items of Cost
7400F Time and Effort Documentation – REMOVE
7430 Travel Allowances and Expenses
7450 Federal Cash Management Policy
7450P1 Timely Obligation of Funds
7450P2 Program Income
9100 Acquisition, Use, and Disposal of School Property

Second Reading:

Administration recommended Changes:
3010F Open Enrollment Application Form
3030 Part-Time Attendance / Dual Enrollment
3770 Students with a Living Will and Durable Power of Attorney for Health Care

ISBA Updates:
1110 Elections
1120 Taking Office
1120P Oath of Office
1200 Annual Organization Meeting
1500P Board Meeting Procedure
2435 Advanced Opportunities
5290 Political Activity – Staff Participation
5295 Professional Employee Representation for Purposes of Negotiation
7440 District Credit Cards
8600 Records Management
8605 Retention of District Records
STEM Diploma

The Board may award a STEM Diploma to every student enrolled in the School District who meets the requirements of graduation established by the School District and also completes the following:

1. Eight credits in mathematics;
2. Eight credits in science; and
3. Five credits in the students’ choice of any or all subjects of science, technology, engineering, or mathematics.

Students who have completed eight or more credits in mathematics that include Algebra II or a higher-level mathematics class before the student’s senior year are not required to take a mathematics class in the student’s senior year.

The official transcript will indicate the specific courses taken and level of achievement.

Cross Reference: 2700 High School Graduation Requirements
2700P High School Graduation Requirements

Legal Reference: I.C. § 33-523 STEM Diploma
I.D.A.P.A. 08.02.01.250.02 Required Attendance
I.D.A.P.A. 08.02.01.350 Early Graduation
I.D.A.P.A. 08.02.03.105 High School Graduation Requirements
I.D.A.P.A. 08.02.03.1802 STEM Diploma Math Exemption

Policy History
ADOPTED: 

REVISED:
The District maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met.

Idaho Financial Reporting Management System (IFARMS)

IFARMS provides the basis for complete financial and cost accounting, for the development of program budgets, and for the preparation of periodic financial reports. The uniformity of the system enables the District to fulfill state requirements and provides the flexibility to obtain program and account detail to meet management needs.

Financial Management Standards

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

1. **Identification:** The District shall identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification shall include the information described below under “Overview of the Financial Management/Accounting System.”

2. **Financial Reporting:** Accurate, current, and complete disclosure of the financial results of each federal award or program will be made in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

3. **Accounting Records:** The District shall maintain records that adequately identify the source and application of funds provided for federally-assisted activities. These records will contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and be supported by source documentation.

4. **Internal Controls:** Effective control and accountability shall be maintained for all funds, real and personal property, and other assets. The District shall adequately safeguard all such property and shall assure that it is used solely for authorized purposes.

“Internal controls” are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

A. Effectiveness and efficiency of operations;
B. Adequate safeguarding of property;
C. Assurance property and money is spent in accordance with grant program and to further the selected objectives; and
D. Compliance with applicable laws and regulations.

5. **Budget Control:** Actual expenditures or outlays shall be compared with budgeted amounts for each federal award.

6. **Cash Management:** The District shall maintain written procedures to implement the cash management requirements found in EDGAR. See Policy 7450.

7. **Allowable Costs:** The District shall maintain written procedures for determining allowability of costs in accordance with EDGAR. See Policy 7320 and Procedure 7320P.

**Overview of the Financial Management/Accounting System**

The District accounting system is established to present, with full disclosure, the financial position and results of the financial operations of the District in conformity with generally accepted accounting principles. The accounting system currently used is Ivisons. The system is in compliance with IFARMS, as required by Idaho statute. IFARMS shall be used as the basis for developing program budgets and the preparation of periodic financial reports. The Director of Fiscal Affairs shall be responsible for managing budgets and accounts payable. As required by 34 CFR 200.302, the District shall maintain on file award letters that include Catalog of Federal Domestic Assistance (CFDA) titles and numbers, federal award identification numbers and years, names of the federal awarding agencies, and the name of the State Department of Education (the pass-through entity), for each federal award. The funds are given unique identification numbers in the IFARMS system.

The Director of Fiscal Affairs shall be responsible for preparing financial reports, as required for local, state, and federal agencies, for review and approval by the Board of Trustees. The financial reports shall reflect the financial activity and status of the District. These reports shall include monthly and cumulative expenditures, program budgets, and balances remaining.

**Budgeting**

**The Planning Phase: Meetings and Discussions: Before Receiving the Grant Award Notice (GAN):** Superintendent or designee shall be responsible for initial federal grant budget development. Initial budget development shall be based upon estimates of federal program award amounts as provided by the State Department of Education, as well as input from program and administrative staff with respect to individual program staff needs, number and assignments of paraprofessionals relative to program allocations, and need for instructional supplies and equipment. The primary considerations of initial budget development shall be the educational needs of students and the availability of existing District resources for meeting these needs.

Budgets shall be prepared and presented in a format that clearly identifies revenue sources and amounts and budgeted expenditures, in accordance with IFARMS accounting codes, and shall be open for public inspection.
The Superintendent or designee shall present the proposed budget to the Board for final approval of the budget and the policies reflected therein, such as proposed changes or additions to instructional programs and proposed salary schedules. Consideration of the proposed budget shall take place in an open meeting with opportunity for public comment. The approved budget shall be included in the minutes of the Board as documentation of its acceptance and approval.

**After Receiving the GAN:** If the Superintendent or designee determines that final program allocations necessitate revisions to program budgets, he or she, assisted by the Director of Fiscal Affairs with input from federal programs staff, shall discuss, review, and propose budget revisions. If proposed revisions require amendment proposals, the Superintendent or designee will follow protocols of the amendment process.

**Amending the Budget:** The Superintendent or designee shall review and approve any necessary budget amendments and shall submit those amendments to the Board at least seven days in advance of the meeting at which the amendment will be considered. The Board shall have final approval of the amended budget and consideration of the proposed budget shall take place in an open meeting with opportunity for public comment. The approved amended budget shall be included in the minutes of the Board of Trustees as documentation of its acceptance and approval.

**Budget Control:** The Director of Fiscal Affairs shall be responsible for monthly financial reports that monitor budget performance by comparing actual to budgeted revenues and expenditures. Monthly financial reports indicate budgeted amounts, monthly expenditures, year-to-date-expenditures and percentage of budget spent. The Superintendent or designee shall review these reports for the preceding month prior to presentation to the Board.

**Accounting Records**

The Director of Fiscal Affairs shall be responsible for the maintenance of accounting records. Electronic accounting records are maintained in Ivisions and paper records are maintained on file in the District office. All accounting records shall be reviewed by the District Superintendent or designee and, where appropriate and required, the Board. The District chart of accounts and financial reports shall be established and maintained in accordance with Generally Accepted Accounting Principles (GAAP) and IFARMS, as required by Idaho Code. Accounting records shall be available for public inspection at any time.

**Spending Grant Funds**

In determining what items will be included in individual program budgets, the Director of Fiscal Affairs and Superintendent or designee will follow the federal cost principles and individual program statutes and regulations, as the basis for determining whether individual expenditures are allowable.

While developing and reviewing the grant budget, the District will keep in mind the difference between direct costs and indirect costs.
Direct and Indirect Costs:

1. **Determining Whether a Cost is Direct or Indirect:** Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

   Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

   Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

   Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials, and other items of expense incurred for the Federal award.

   The salaries of administrative and clerical staff shall normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

   A. Administrative or clerical services are integral to a project or activity;
   B. Individuals involved can be specifically identified with the project or activity;
   C. Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
   D. The costs are not also recovered as indirect costs.

2. **Indirect Cost Rate:** It is at the discretion of the Twin Falls School District #411 to use the indirect cost rate. It is the normal policy of the District not to take indirect costs on federal awards. If the District elects to take indirect costs, it shall follow the procedures for calculating the indirect cost rate prescribed by the State Department of Education and apply the policies and procedures outlined in the federal regulations as described below.

3. **Applying the Indirect Cost Rate:** Once the District has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of $25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award.

   Once the District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For direct grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions.
Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

Cross Reference: 7230 Financial Reporting and Audits

Legal Reference:
- 2 C.F.R. § 200.56 Indirect (Facilities & Administrative (F&A)) Costs
- 2 C.F.R. § 200.413 Direct Costs
- 34 C.F.R. § 75.564 Reimbursement of Indirect Costs
- 34 C.F.R. § 76.569 Using the Restricted Indirect Cost Rate

Policy History:
ADOPTED:

REVISED:
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, 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.

The Director of Support Services and the Director of Fiscal Affairs approve all IDEA Part B expenditures (PO, invoices) following the process described in the written procedures for determining allowability of cost (cost principles).

Time and Effort Reporting

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In order to determine if personnel costs are allowable under IDEA Part B, the District shall maintain auditable "time and effort" documentation that shows how each employee paid with IDEA Part B funds spent his or her compensated time. Such work shall be documented on the time and effort forms. The form shall be kept for employees paid in full or in part with federal funds or whose salary is used to meet a matching requirement in a federal program. 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 and with the 423SP Written Compensation Procedure.

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.

The Director of Support Services and the Director of Fiscal Affairs keep accurate records of all expenditures charged to the parentally-placed private school children budget. The documentation should be traceable to the financial report and available for inspection if requested.

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. 80.36 and with Policy 7400 Procurement Management System and any related procedures. 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 years from the obligation of funds. These records shall be available for inspection if required.

Cross Reference: 7400 Procurement Management System
Legal Reference:

2 C.F.R. §§200.430 Time and Effort
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:
REVISED:
Employee: _____________________________    Position: ______________________________

Reporting Period: _______________________

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<th>Cost Objective (Program Activity)</th>
<th>Grant Program</th>
<th>Fund Code – Function Code</th>
<th>Distribution of Time (Percentage of Hours)</th>
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Employee’s Signature: _____________________________    Date: ______________________

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

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LEA Name: _____________________________   For the Month of: ____________________
Employee: ______________________________ Year: ______________________________
Position: ________________________________
Supervisor: ______________________________

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I certify that the hours reported above are a true representation of work performed.
Employee signature: ___________________________________________    Date: _______________________________
Immediate Supervisor signature: ________________________________    Date: _______________________________
Multiple Cost Objective Time and Effort Certification

Employee: _____________________________    Position: ______________________________

Reporting Period: _______________________

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Employee’s Signature: _____________________________    Date: ______________________

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

Reviewed by supervisor: _____________________________    Date: ______________________
Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with State or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

The District’s records will accurately reflect the work performed. These records must:

1. Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into official records;
3. Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
4. Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
5. Comply with the established accounting policies and practices of the District; and,
6. Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

Time and Effort Procedures

Federal programs staff work in multiple programs and are paid from multiple federal awards. The initial budget for program personnel is determined according to the relative percentage of the total of allocations of programs in which the staff member works. Each pay period, the staff member’s salary and benefits are calculated and paid according to those initial budget percentages.

At the end of each quarter, the staff member will submit a certification of actual hours worked in each federal program during that quarter. The certification will be signed by the employee and by the building administrator.

The Human Resources Department will reconcile the certification of actual work performed to budgeted amounts and will make corresponding journal entries that reflect actual hours worked in and allowable activities of each federal program.

If an employee works exclusively in a single federal program, that employee will, at least semi-annually complete Form 7235F1 Federal Funds Semi-Annual Certification Form. The form must be completed at least twice each year and signed by the employee and staff member with after-the-fact knowledge of the employee’s activities.

Federal programs staffs who work in multiple programs and are paid from multiple federal awards with no fixed schedule shall complete a Form 7235F2 Personnel Activity Report.
Positive Time Reporting

(For Districts that have implemented a financial management system that allows positive time reporting) The District may generate a time and effort report directly from the financial management system.

Procedure History
ADOPTED:
ISBA
REVISED:
The Board directs the Superintendent or designee to ensure that fiscal records related to federal grants are retained for a minimum of six years from the obligation of funds. These records shall be available for inspection if required.

**Procedures**

The District shall maintain records that fully show:

1. The amount of funds under the grant or subgrant;
2. How the subgrantee uses those funds;
3. The total cost of each project;
4. The share of the total cost of each project provided from other sources;
5. Other records to facilitate an effective audit; and
6. Other records to show compliance with federal program requirements.

The District shall also maintain records of significant project experiences and results. These records and accounts shall be retained and made available for programmatic or financial audits.

In accordance with State Department of Education record retention policy 4.16.02 Administration of Federal Grant Program, the District shall maintain all fiscal and programmatic records relating to federal grants for a minimum of five years and one additional audit.

The District will destroy paper records by shredding only. In the event of the disposal of computers or electronic equipment that may contain confidential student or personnel records, the District will ensure that hard drives are appropriately “wiped” clean of information prior to disposal.

The District shall retain records based on the schedule provided in Policy 8605.

**Collection and Transmission of Records**

The District shall maintain electronic records in the iVisions system, and paper records shall be maintained in the District office under the supervision of the Business Manager or designee. The Clerk will have authorized access as directed. Electronic and/or paper records shall be provided to awarding agencies to meet reporting requirements and to auditors and monitors, as appropriate and required. Records that are kept electronically may be transmitted electronically as allowed by 2 CFR 200.335.

**Access to Records**

The District shall provide the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also
includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

Privacy

Access to records including but not limited to Ivisions system, personnel files, the Student Management System, confidential student files, Special Education IEP files shall be password protected in the case of electronically maintained records and kept in locked filing cabinets in the case of paper records. These records are maintained under the supervision of the Superintendent or designee with exclusive access to paper files and passwords for electronic systems. The District clerk may also have access to these records. Employees shall be trained in the requirements of the Family Educational Rights and Privacy Act (FERPA). If a request for confidential information is received from a source not having clear authority under FERPA or other statute, the District shall consult appropriate legal counsel prior to providing records.

Legal Reference:
- 34 C.F.R. § 76.730-.731
- 34 C.F.R. § 75.730-.731
- 34 C.F.R. § 75.732
- 2 CFR 200.335


Policy History
Adopted:

Revised:
Expenditures will be aligned with approved budgeted items. Any significant changes or variations (10 percent or more) from the state-approved budget and grant application need prior approval from the State. When determining how the District will spend its grant funds, the Superintendent or designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in Education Department General Administrative Regulations, referenced below, which are provided in the bulleted list below. The District Superintendent or designee must consider these factors when making an allowability determination. All costs must:

1. Be necessary and reasonable for the performance of the federal award as outlined in 7320P1.
2. Be allocable to the federal award. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. For example, if 50% of a teacher’s salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.
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. A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
6. Be adequately documented. All expenditures must be properly 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. Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
9. Be the net of all applicable credits. The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or
received by the State relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate.

Part 200’s cost guidelines must be considered when federal grant funds are expended. In addition, as required by federal rules, the District will follow, as appropriate, all state and District-level requirements and policies regarding expenditures.

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described in Procedures 7320P1 and P2, the Superintendent, Business Manager, and appropriate federal programs personnel can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

1. Is the proposed cost allowable under the relevant program?
2. Is the proposed cost consistent with an approved program plan and budget?
3. Is the proposed cost consistent with program specific fiscal rules? For example, the District may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
4. Is the proposed cost consistent with Education Department General Administrative Regulations (EDGAR)?
5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, the Superintendent, or appropriate federal programs personnel should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, the Superintendent, or appropriate federal programs personnel should review data when making purchases to ensure that federal funds to meet these areas of concern.

Legal Reference:

2 CFR § Part 200 (Subpart E) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
2 C.F.R. §200.404 Reasonable Costs
2 C.F.R. §200.405 Allocable Costs
2 C.F.R. §200.406 Applicable Credits
2 C.F.R. §§ 200.420-200.475 Considerations for Selected Items of Cost
2 CFR § Part 3474 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Policy History
Adopted:
ISBA
Revised:
Federal grant funds may only be spent on costs which are necessary and reasonable for the performance of the federal award. District staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

1. Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the federal award;
2. The restraints or requirements imposed by factors, such as: sound business practices; arm’s-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the federal award;
3. Market prices for comparable goods or services for the geographic area;
4. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students, the public at large, and the federal government;
5. Whether the District significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award’s cost.

While the relevant federal administrative rule does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, “necessary” is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it. For example, the District may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

1. Whether the cost is needed for the proper and efficient performance of the grant program;
2. Whether the cost is identified in the approved budget or application;
3. Whether there is an educational benefit associated with the cost;
4. Whether the cost aligns with identified needs based on results and findings from a needs assessment; and
5. Whether the cost addresses program goals and objectives and is based on program data;

♦ ♦ ♦ ♦ ♦ ♦ ♦
Procedure History
ADOPTED:
ISBA
REVISED:
2 CFR Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost). These cost items are listed in the chart below along with the rule where the allowability of the item is discussed. Please do not assume that an item is allowable because it is specifically listed in the regulation, as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including:

1. The express language of the regulation states the item is unallowable;
2. The terms and conditions of the grant deem the item unallowable; or
3. State/local restrictions dictate that the item is unallowable.

The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District personnel responsible for spending federal grant funds and for determining allowability shall be familiar with the Part 200 selected items of cost section. The Superintendent or designee shall follow these rules when charging these specific expenditures to a federal grant. When applicable, the Superintendent or designee shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules may deem a cost unallowable, and District personnel shall follow those non-federal rules as well.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

<table>
<thead>
<tr>
<th>Item of Cost</th>
<th>Citation of Allowability Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising and public relations costs</td>
<td>2 CFR § 200.421</td>
</tr>
<tr>
<td>Advisory councils</td>
<td>2 CFR § 200.422</td>
</tr>
<tr>
<td>Alcoholic beverages</td>
<td>2 CFR § 200.423</td>
</tr>
<tr>
<td>Alumni/ae activities</td>
<td>2 CFR § 200.424</td>
</tr>
<tr>
<td>Audit services</td>
<td>2 CFR § 200.425</td>
</tr>
<tr>
<td>Bad debts</td>
<td>2 CFR § 200.426</td>
</tr>
<tr>
<td>Bonding costs</td>
<td>2 CFR § 200.427</td>
</tr>
<tr>
<td>Collection of improper payments</td>
<td>2 CFR § 200.428</td>
</tr>
<tr>
<td>Commencement and convocation costs</td>
<td>2 CFR § 200.429</td>
</tr>
<tr>
<td>Compensation – personal services</td>
<td>2 CFR § 200.430</td>
</tr>
<tr>
<td>Item</td>
<td>Code</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Compensation – fringe benefits</td>
<td>2 CFR § 200.431</td>
</tr>
<tr>
<td>Conferences</td>
<td>2 CFR § 200.432</td>
</tr>
<tr>
<td>Contingency provisions</td>
<td>2 CFR § 200.433</td>
</tr>
<tr>
<td>Contributions and donations</td>
<td>2 CFR § 200.434</td>
</tr>
<tr>
<td>Defense and prosecution of criminal and civil proceedings, claims,</td>
<td>2 CFR § 200.435</td>
</tr>
<tr>
<td>appeals, and patent infringements</td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>2 CFR § 200.436</td>
</tr>
<tr>
<td>Employee health and welfare costs</td>
<td>2 CFR § 200.437</td>
</tr>
<tr>
<td>Entertainment costs</td>
<td>2 CFR § 200.438</td>
</tr>
<tr>
<td>Equipment and other capital expenditures</td>
<td>2 CFR § 200.439</td>
</tr>
<tr>
<td>Exchange rates</td>
<td>2 CFR § 200.440</td>
</tr>
<tr>
<td>Fines, penalties, damages, and other settlements</td>
<td>2 CFR § 200.441</td>
</tr>
<tr>
<td>Fund raising and investment management costs</td>
<td>2 CFR § 200.442</td>
</tr>
<tr>
<td>Gains and losses on disposition of depreciable assets</td>
<td>2 CFR § 200.443</td>
</tr>
<tr>
<td>General costs of government</td>
<td>2 CFR § 200.444</td>
</tr>
<tr>
<td>Goods and services for personal use</td>
<td>2 CFR § 200.445</td>
</tr>
<tr>
<td>Idle facilities and idle capacity</td>
<td>2 CFR § 200.446</td>
</tr>
<tr>
<td>Insurance and indemnification</td>
<td>2 CFR § 200.447</td>
</tr>
<tr>
<td>Intellectual property</td>
<td>2 CFR § 200.448</td>
</tr>
<tr>
<td>Interest</td>
<td>2 CFR § 200.449</td>
</tr>
<tr>
<td>Lobbying</td>
<td>2 CFR § 200.450</td>
</tr>
<tr>
<td>Losses on other awards or contracts</td>
<td>2 CFR § 200.451</td>
</tr>
<tr>
<td>Maintenance and repair costs</td>
<td>2 CFR § 200.452</td>
</tr>
<tr>
<td>Materials and supplies costs, including costs of computing devices</td>
<td>2 CFR § 200.453</td>
</tr>
<tr>
<td>Memberships, subscriptions, and professional activity costs</td>
<td>2 CFR § 200.454</td>
</tr>
<tr>
<td>Organization costs</td>
<td>2 CFR § 200.455</td>
</tr>
<tr>
<td>Cost Category</td>
<td>Reference</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>Participant support costs</td>
<td>2 CFR § 200.456</td>
</tr>
<tr>
<td>Plant and security costs</td>
<td>2 CFR § 200.457</td>
</tr>
<tr>
<td>Pre-award costs</td>
<td>2 CFR § 200.458</td>
</tr>
<tr>
<td>Professional services costs</td>
<td>2 CFR § 200.459</td>
</tr>
<tr>
<td>Proposal costs</td>
<td>2 CFR § 200.460</td>
</tr>
<tr>
<td>Publication and printing costs</td>
<td>2 CFR § 200.461</td>
</tr>
<tr>
<td>Rearrangement and reconversion costs</td>
<td>2 CFR § 200.462</td>
</tr>
<tr>
<td>Recruiting costs</td>
<td>2 CFR § 200.463</td>
</tr>
<tr>
<td>Relocation costs of employees</td>
<td>2 CFR § 200.464</td>
</tr>
<tr>
<td>Rental costs of real property and equipment</td>
<td>2 CFR § 200.465</td>
</tr>
<tr>
<td>Scholarships and student aid costs</td>
<td>2 CFR § 200.466</td>
</tr>
<tr>
<td>Selling and marketing costs</td>
<td>2 CFR § 200.467</td>
</tr>
<tr>
<td>Specialized service facilities</td>
<td>2 CFR § 200.468</td>
</tr>
<tr>
<td>Student activity costs</td>
<td>2 CFR § 200.469</td>
</tr>
<tr>
<td>Taxes (including Value Added Tax)</td>
<td>2 CFR § 200.470</td>
</tr>
<tr>
<td>Termination costs</td>
<td>2 CFR § 200.471</td>
</tr>
<tr>
<td>Training and education costs</td>
<td>2 CFR § 200.472</td>
</tr>
<tr>
<td>Transportation costs</td>
<td>2 CFR § 200.473</td>
</tr>
<tr>
<td>Travel costs</td>
<td>2 CFR § 200.474</td>
</tr>
<tr>
<td>Trustees</td>
<td>2 CFR § 200.475</td>
</tr>
</tbody>
</table>

Likewise, it is possible for the State and/or District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, District staff shall consult federal, State, and District requirements when spending federal funds.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute and accompanying program regulations, non-regulatory guidance, and grant award notifications.
Procedure History
ADOPTED:

REVISED:
FINANCIAL MANAGEMENT

Time and Effort Documentation

Employee: ________________________________________________________________

Position: ________________________________________________________________

Reporting Period: _________________________________________________________

<table>
<thead>
<tr>
<th>Cost Objective- (Program Activity)</th>
<th>Fund Code or Program Function Code</th>
<th>Program</th>
<th>Distribution of Time- (Percentage of Hours)</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

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: _____________________________________________________________________
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 District-approved travel expense and voucher forms and, for employees, approval must be granted prior to traveling by the employee's supervisor and the Superintendent or designee. The District will adhere to the State Travel Policy, which can be found at https://goo.gl/eDiSGc.

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 or designee Director of Fiscal Affairs 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 or designee.

Actual 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 or designee. The Superintendent and Board Members shall submit such documentation to the Board or designee. Failure to provide a detailed receipt will make the expense non-reimbursable.
In exceptional circumstances, the Superintendent or designee 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, subsistence food, and related items incurred by employees who are in travel status on official business of a grant recipient under a federal award. Such costs may be charged on an actual cost basis, or on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip and results in charges consistent with those normally allowed in like circumstances in the recipient’s non-federally funded activities and in accordance with the recipient’s written travel reimbursement policies.

**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 as the result of its written travel policy. In addition, 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 reasonable and 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   Fiscal Year – Payment and Accounting of Funds
2 C.F.R. § 474 Travel Costs

Policy History

ADOPTED:
ISBA

REVISED:
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 cover federal grant expenditures with 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 drawdowns 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 actual 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 Payment
31 CFR § 205 Rules and Procedures for Efficient Federal-State Funds Transfers

Policy History
ADOPTED:
ISBA
REVISED:
Obligations are orders placed for property and services, contracts, and subawards made, and similar transactions during a given period that require payment by the District during the same or a future period.

Funds received under a federal grant shall be considered to be obligated according to the standards provided in 34 C.F.R. § 75.707 or 34 C.F.R. § 76.707, as applicable. The following table illustrates when funds are determined to be obligated under federal regulations:

<table>
<thead>
<tr>
<th>If the obligation is for:</th>
<th>The obligation is made:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquisition of property</td>
<td>On the date on which the District makes a binding written commitment to acquire the property</td>
</tr>
<tr>
<td>Personal services by an employee of the District</td>
<td>When the services are performed</td>
</tr>
<tr>
<td>Personal services by a contractor who is not an employee of the District</td>
<td>On the date which the District makes a binding written commitment to obtain the services</td>
</tr>
<tr>
<td>Public utility services</td>
<td>When the District receives the services</td>
</tr>
<tr>
<td>Travel</td>
<td>When the travel is taken</td>
</tr>
<tr>
<td>Rental of property</td>
<td>When the District uses the property</td>
</tr>
<tr>
<td>A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E- Cost Principles.</td>
<td>On the first day of the project period.</td>
</tr>
</tbody>
</table>

**Period of Performance of Federal Funds**

All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Adjustment Notice (GAN). Further, certain grants have specific requirements for carryover funds that must be adhered to.

**State-Administered Grants:** As a general rule, state-administered federal funds are available for obligation within the year for which Congress appropriates the funds. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year. While the District will always plan to spend all current grant funds within the year for which the grant was appropriated, the period of obligation for any grant that is covered by the
“Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated, through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. For example, funds awarded on July 1, 2015 would remain available for obligation through September 30, 2017.

**Direct Grants:** In general, the period of availability for funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, the District must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. Consequently, the District shall closely monitor grant spending throughout the grant cycle.

**Carryover**

**State-Administered Grants:** As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to “carry over” any funds left over at the end of the initial 15 month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. Accordingly, the District may have multiple years of grant funds available under the same program at the same time.

Any carryover in individual federal programs is determined in an annual audit performed each year according to GAAP and State statutes. After carryover amounts are determined, they are reported and administered according to specific federal award requirements as outlined in the individual program applications.

Procedure History

**ADOPTED:**

ISBA

**REVISED:**
Definition

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant’s period of performance.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principle and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income.

Use of Program Income

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

While the deduction method is the default method, the District shall always refer to the GAN prior to determining the appropriate use of program income.

It is the policy of the District that no program income will be generated in federal programs. If program income is generated, the Director of Fiscal Affairs will account for it in accordance with the District’s normal accounting procedures, utilizing the special revenue accounting codes of IFARMS, and track as program income attributable to a specific federal program.

Procedure History

ADOPTED:
ISBA
REVISED:
Acquisition of Property

**Real Property**: Within one year prior to acquiring or disposing of real property, the District will cause such property to be appraised by an appraiser certified in the State of Idaho. The appraised value will be used to establish the fair market value of the property. The appraisal shall be exempt from disclosure to the public. If the Board is purchasing a site for educational purposes, such building site must be located within the boundaries of the city limits, unless, by resolution of the Board, it is determined that it would be in the best interest of the District to acquire a site outside city limits, but within the boundaries of the District.

**Personal Property**: The District may purchase personal property as deemed necessary for the effective operation of the District by any means deemed appropriate when the expenditure of funds will be less than $50,000. When the purchase of personal property (with the exception of curricular materials) is reasonably expected to cost $50,000 or more, the District shall comply with the statutory bidding requirements found in Chapter 28, Title 67 of the Idaho Code.

Conveyance of Property

**Less than $500**: For property that has an estimated value of less than $500, the property may be disposed of in the most cost-effective and expedient manner by an employee empowered by the District to do so. However, the employee shall notify the Board in writing of the item(s) to be disposed of and the manner in which they will be disposed prior to disposal of the property.

**Less than $1,000**: For property that has an estimated value of less than $1,000, the Board may dispose of such property by sealed bid or by public auction. However, prior to disposal of the same at least one published advertisement is required.

**$1,000 or Greater**: For property with a value of $1,000 or greater, such property will be appraised. The Board may dispose of such property by sealed bids or by public auction to the highest bidder. Notice of the time and method of sale shall be published twice in accordance with I.C. § 33-402(g). Proof of posting as required in I.C. 33-402(h) must be acquired before the sale. Such property may be sold for cash or upon such terms and conditions as the Board determines, however, the term of the contract may not to exceed ten years and must bear an annual interest rate of not less than seven percent interest. Title to property sold on contract shall remain in the District until full payment is received.

**Equipment Acquired Under a Federal Award**: When it is determined that original or replacement equipment, as defined in Policy 7270, acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, Director of Fiscal Affairs or designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions. Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of $5,000 or less, it may be retained, sold, or
otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than $5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the District may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The District will use whatever means available to ensure the highest possible return on any items sold.

According to 2 CFR §200.439 (2), Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of $5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity. Therefore, the District should request prior approval from the State Department of Education for the purchase or the disposition of equipment with value of $5,000 or more.

Donated Property

If property is donated to the District, the Board may sell the property without advertising or bidding within one year of the time the initial appraisal was conducted.

Exchange of Property

The Board may exchange real or personal property for other property provided that:

1. Such property is appraised;
2. 1/2 plus one of the members of the full Board determine such conveyance or exchange is in the best interest of the District; and
3. A resolution is passed authorizing such exchange of real and/or personal property to any of the following:

   A. U.S. government;
   B. City;
   C. County;
   D. State of Idaho;
   E. Hospital district;
   F. School district;
   G. Public charter school;
   H. Idaho Housing and Finance Association;
   I. Library district;
   J. Community college district;
   K. Junior college district; or
   L. Recreation district.

◆◆◆◆◆◆◆
Cross Reference: 2510P Selection of Library Materials

Legal Reference: I.C. § 33-402 Notice Requirements
I.C. § 33-601 Real and Personal Property – Acquisition, Use or Disposal of Same
I.C. § 67-2801, et seq. Purchasing by Political Subdivisions – Legislative Intent

Policy History
ADOPTED:
ISBA
REVISED:
This application is to be completed by a parent or guardian requesting that a student be transferred from another school district, or a school in one residential attendance zone within the district to another school within the district. This application must be complete for the transfer to be considered. **No applications for transfer will be accepted before January 1 for the subsequent school year.**

<table>
<thead>
<tr>
<th>Type of Request:</th>
<th>□ In-District (live in TFSD)</th>
<th>□ Out-of-District (live outside TFSD boundaries)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Student Name:</th>
<th>Current Grade:</th>
<th>Requested Grade:</th>
<th>School year for requested transfer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First</td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Current Address:</th>
<th>Age:</th>
<th>Date of Birth:</th>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>Name of Father/Stepfather/Guardian:</th>
<th>Work Phone:</th>
<th>Cell Phone:</th>
</tr>
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<tbody>
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<td></td>
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</table>

<table>
<thead>
<tr>
<th>Name of Mother/Stepmother/Guardian:</th>
<th>Work Phone:</th>
<th>Cell Phone:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Currently living with:</th>
<th>□ Father  □ Mother  □ Guardian</th>
<th>Is the student’s parent or guardian a Twin Falls School District Employee</th>
<th>□ Yes □ No</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Currently living in school boundary of:</th>
<th>School currently attending:</th>
<th>Requested school:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<thead>
<tr>
<th>Special services being provided at current school:</th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>□ Special Education</td>
<td>□ Elem GT</td>
<td>□ ELL</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Has this student ever been suspended or expelled:</th>
<th>□ Yes</th>
<th>□ No</th>
</tr>
</thead>
<tbody>
<tr>
<td>If Yes, describe the circumstances including dates and duration</td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Reason for Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Pending acquisition of another home (move to be completed within the semester); necessary documentation is attached (building permit or contractor agreement, proof of occupancy)</td>
</tr>
<tr>
<td>□ Parent/guardian is a district employee</td>
</tr>
<tr>
<td>□ Participation in academic program at receiving school - - program_________________________</td>
</tr>
<tr>
<td>□ To allow sibling to attend the same school that another sibling currently attends</td>
</tr>
<tr>
<td>□ Serious medical/mental/psychological health condition <strong>documented</strong> by appropriate medical personnel creates needs that cannot be met at the home campus</td>
</tr>
<tr>
<td>□ Documented, unresolved student conflicts exist that cannot be addressed at the home campus</td>
</tr>
<tr>
<td>□ Day Care</td>
</tr>
<tr>
<td>□ Other_________________________________________________________</td>
</tr>
</tbody>
</table>
This request is made with full agreement to the following:

1. Transportation is to be provided by the parent/guardian.
2. The transfer, once approved, must be renewed annually.
3. Transfer students must abide by school rules; the principal may revoke the transfer for persistent misconduct, late arrivals, late pick-ups or poor attendance, or if availability of space changes.
4. Falsification of information shall cause this application to be denied or revoked.

- I certify that the information provided is accurate and complete.
- I understand that approval of this request shall be dependent upon the acceptance and rejection standards stated in the district’s policy, and revocation of this transfer may occur in accordance to the conditions listed in the district’s policy.
- I understand that students will only be allowed one transfer during the school year.
- I understand that the granted transfer does not guarantee specific classes/courses.
- I understand that state and district athletic eligibility rules and regulations govern participation in athletic and activity programs.
- I understand that Initial approval must occur with the receiving school principal; the receiving principal determines a) grade level enrollment, b) the intended education program, and/or c) capacity and class loads in accordance with district policy.
- I understand that state and district athletic eligibility rules and regulations govern participation in athletic and activity programs.

- I understand that my student must continue to attend the resident school until the effective start date of the transfer and that nonattendance is subject to truancy procedures.
- I understand that I am responsible for providing transportation to and from school for my student.
- I understand that requests are approved for one school year only, and it is my responsibility to complete an Open Enrollment Continuation Form each year until my student moves to the next school level.
- I understand that the transfer can be revoked at any time if there are attendance or discipline issues or if there is no longer space within the grade level, class or program.

Parent/Guardian
In signing this form, the parent/guardian confirms that he/she has read and understands the information listed on this form and that the information is accurate.

Parent/Guardian Signature ___________________ Date ____________

Steps:
1. Notify home school principal.
2. Submit this form to the requested school.
3. The principal will contact the student’s home school to verify information. Expelled students will be referred to the superintendent.
4. Parents will be notified no later than one day before the start of school. If the request is made after the start of school for the current school year, parents will be notified of a decision within five (5) school days. Approved forms will be sent to the student’s home school for a signature.
5. The form will be returned to the requested school and kept on file.

Administrator

Receiving Principal’s Comments:

| Transfer Request (Receiving Principal): | ☐ Approved | ☐ Denied |
If denied due to space, this request will be kept on file for the requested year should space become available.

<table>
<thead>
<tr>
<th>Receiving Principal's Signature:</th>
<th>Date:</th>
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</table>

3010F-3
For purposes of this policy the term “non-public school student” is any student who is enrolled in a non-public school (including a home school or private school), enrolled in a public charter school or enrolled in a post-secondary institution.

Any non-public school student will be allowed to enroll in the District and be entitled to participate in any program (curricular or extracurricular), subject to the same requirements as other students who are enrolled full-time in the District and subject to the requirements set forth below in this Policy.

Additionally, the District shall have an option for joint enrollment in a regular public school and in an alternative school.

Non-public school students admitted to the District shall only be on school property during the hours of enrollment or as otherwise indicated by the Superintendent or Principal. The District will not be responsible for the student during non-enrollment hours or times. Any transportation needs for such students not provided for otherwise under this policy during the school day shall be the sole responsibility of the student and his/her parents or guardian.

Admittance

The parent/legal guardian of any non-public school student wishing to admit their son/daughter in this District for any academic or nonacademic program must register the student and provide the following prior to acceptance of any such student:

1. Birth certificate;
2. Evidence of residency within the District;
3. Immunization records (or an appropriate waiver); and
4. Student records from the previously attended public school, if any, and any other records providing academic background information.

Extracurricular Activities

The following rules apply for a non-public school student to be eligible to participate in nonacademic school activities (i.e., extracurricular activities) for which public school students must demonstrate academic proficiency or eligibility:

1. Eligibility standards must be met the same as other regular full-time students;
2. The non-public school student must, on any State Board Of Education recognized achievement test, portfolio, or other mechanism, demonstrate composite grade-level academic proficiency;
3. The non-public school student must achieve a minimum composite, core or survey test score within the average or higher than average range as established by the test service utilized on any nationally normed test. The minimum score on each assessment is the fifth (5th) stanine for the battery total score. The parents or
guardian of a dual enrollment student are responsible for obtaining third party
testing for their child at their expense in accordance with I.C. 33-203 and State
Board of Education rules. Demonstrated proficiency shall be used to determine
eligibility for the current and next school year, not to exceed a period of twelve
(12) months from the date the test results are released;

4. Non-public school students must be provided the opportunity to take state tests or
other standardized tests given to all regularly enrolled public school students when
pre-arranged with the principal of the building where the student is registered. A fee
may be assessed to cover extra administration costs.

5. A non-public school student will be subject to the same requirements as public
school students regarding school attendance on the date of an activity. If the non-
public school student is not scheduled to attend academic courses in the District
on activity days, the non-public school student’s primary education provider shall
provide assurance to the District that such student has met the attendance
requirements in the non-public school academic setting. The primary education
provider shall also be responsible for the oversight of any other academic standards
relating to participation in nonacademic activities.

Priority

Priority for enrollment, when school programs reach maximum capacities, will be given to
students enrolled on a regular full-time basis. If a number of non-public school students request
admission into the same class, they will be accepted on a first-come basis. In the event the class
enrollment position of a non-public school student is needed for a regular full-time student during
the course of the year, the full-time student will have priority for the position beginning with the
semester after the need is identified.

Average Daily Attendance

Students who are dual enrolled (i.e., enrolled on a part-time basis) shall be used in calculating the
District’s state fund, but only to the extent of the student’s participation in District programs.

Transportation

All non-public school students will be eligible for District transportation services. A public
charter school student or non-public student, upon admission to a school in this District, may ride
a school bus on regularly scheduled routes (including activity bus routes) and use regularly
established bus stops or stops which would require no deviation from the regularly established bus
route. No alteration of routes will be made to specially accommodate a dual enrollment student. If
a dual enrollment student attends only part time, the District may furnish transportation at the
regularly scheduled time closest to the time period for which a student is enrolled (i.e., morning
busing for a.m. classes or afternoon busing for p.m. classes). The District will not provide such
transportation if there is no available space, if the furnishing of such transportation would cause a
deviation or alteration of the regularly established bus routes or stops or if the furnishing of such
transportation would require the purchase of additional or substitute equipment.

Graduation
In order to graduate from this District, all non-public school students must meet the grade and other graduation requirements the same as regular full-time students.

**Mixed Curriculum**

If a public charter school student or nonpublic student wishes to attend activities or programs in a particular discipline, in a class or grade where the curriculum is merged or integrated, such request shall be made in writing particularizing the subject matter presentation which the student desires to attend (i.e., art instruction in a third grade class). The teacher and principal of that school shall, upon request, provide scheduling information to the dual enrollment student. It shall be the dual enrollment student’s responsibility to contact the District and ascertain when such subject matter will be presented. Where certain subject matter is integrated into a mixed curriculum, no change in the presentation of that curriculum needs to be made because of a nonpublic student’s request for attendance. It is also the intent of this policy to insure that the teacher’s right to integrate disciplines and be flexible in planning and modifying the daily classroom presentations shall not be hindered or restricted in any way.

**IDEA/ADA/Section 504 Students**

Parents who wish dual enrollment students to be enrolled in special programs must comply with the requirements of the Individuals with Disability Act (IDEA) and the Americans with Disabilities Act (ADA) or Section 504 of the Rehabilitation Act of 1973 (Section 504). Parents may request an evaluation. Such requests will be taken to the multidisciplinary team, which shall determine if special services are appropriate for the student. Providing If special services are needed by the student, then programs will be provided when possible. Until such determination is made, such special educational services or accommodations will not be provided.

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**Legal Reference:**
- I.C. § 33-203 Dual enrollment
- I.C. § 33-1001, et. seq. Average Daily Attendance
- IDAPA 08.02.03.111.13 Dual Enrollment

**Policy History:**
- **ADOPTED:** 8/14
- ISBA
- **REVISED:** 10/12/15
This district has a statutory duty to protect the health, welfare, and safety of all students enrolled in the district. Medical personnel who are employed by the district or whose medical services are contracted by the district also have statutory duties to adhere to certain protocols. This district’s medical personnel or health care providers will not honor a student’s Do Not Resuscitate Order, Living Will, Durable Power of Attorney, “consent to care”, or other similar document refusing medical care.

The district does not follow and will not assume any responsibility for failure to follow any document refusing medical care, whether by the District or emergency medical personnel. The district bears no responsibility or liability if the emergency medical personnel are not made aware of the existence of such a document.

In the event a parent/guardian wishes to place such a document in their child’s student file, they shall present it to a district administrator. Such administrator shall inform the parent/guardian of this policy and advise the parent/guardian that such document will not be honored by the District. A copy of the document(s) will be placed in the student’s educational record. Nursing staff will also be notified and provided a copy of such document(s).

The parent/guardian shall also be informed that if he or she wishes such document to be shared with any medical personnel in the case of an emergency, the document on file with the District must be updated at the start of each school year and every six months thereafter, or at the start of every semester thereafter. Additionally, the parent/guardian shall provide school officials with written permission to release such document to emergency medical personnel each time an update to the document is provided.

In the event emergency medical services personnel are called by this district to assist a student, district personnel who are present and knowledgeable of a current written document refusing medical care will make a reasonable effort to inform the medical services personnel of the document and provide them with a copy of such document. Whether the document will be followed is at the discretion of the emergency medical services personnel.

Medical treatment that is medically inappropriate or futile is not required.

No health care provider shall be civilly or criminally liable or subject to discipline for unprofessional conduct for acts or omissions carried out or performed in good faith pursuant to the directives in a facially valid POST form or living will or the holder of a facially valid durable power of attorney or a directive for health care.

**DEFINITIONS**

“Cardiopulmonary resuscitation” or “CPR” means measures to restore cardiac function and/or support ventilation in the event of cardiac or respiratory arrest.
“Comfort care” means treatment and care to provide comfort and cleanliness given in an attempt to protect and enhance quality of life without artificially prolonging that life. “Comfort care” includes: oral and body hygiene; reasonable efforts to offer food and fluids orally; medication; positioning, warmth, appropriate lighting, and other measures to relieve pain and suffering; and privacy and respect for the dignity and humanity of the patient.

“Emergency medical services personnel” means the personnel of a service engaged in providing initial emergency medical assistance, including, but not limited to, first responders, emergency medical technicians, advanced emergency medical technicians, and paramedics.

“Health care provider” means any person or entity licensed, certified, or otherwise authorized by law to administer health care in the ordinary course of business or practice of a profession, including emergency or other medical services personnel.

“Persistent vegetative state” means an irreversible state that has been medically confirmed by a neurological specialist who is an expert in the examination of nonresponsive individuals in which the person has intact brain stem function but no higher cortical function and no awareness of self or environment.

“Physician orders for scope of treatment (POST) form” means a standardized form containing orders by a physician that states a person’s treatment wishes.

“Physician orders for scope of treatment (POST) identification device” means standardized jewelry that can be worn around the wrist, neck, or ankle, and which has been approved by the Department of Health and Welfare.

“Terminal condition” means an incurable or irreversible condition that, without the administration of life-sustaining procedures, will, in the opinion of a physician, result in death if it runs its usual course.

LEGAL REFERENCE:
Idaho Code Sections
33-512(4)
39-4501 through 39-4515

Policy History
Adopted on: 8/11/14
EMT
Revised on: 10/12/15
6/11/18
Elections conducted on behalf of the District are nonpartisan elections governed by the election laws of the State of Idaho and include the election of the Board Trustees, various public policy propositions, and advisory questions.

Board Trustee elections shall be held on the third Tuesday following the first Monday in May in odd-numbered years. Any person legally qualified to hold the position of school district trustee may file a declaration of candidacy for the office. The declaration must include the name of the candidate, the term for which declaration of candidacy is made, and include the signatures of not fewer than five School District electors residing in the trustee zone of which the candidate seeks election. Such declaration must be filed with the clerk of the District not later than 5:00 PM on the ninth Friday preceding the day of the election for the subject Trustee position. Any person seeking to become a write-in candidate must file a declaration of intent with the county clerk not later than 45 days before the election date and include the signatures of not fewer than five school district electors residing in the trustee zone of which the candidate seeks election.

If, after expiration of the date for filing written nominations, it appears that only one qualified candidate has been nominated for a position or if only one candidate has filed a write-in declaration of intent, no election shall be held for that position. The Board or the clerk, with the written permission of the Board, shall declare such candidate elected as a Trustee. The clerk shall immediately prepare and deliver to the person a certificate of election signed by him or her bearing the seal of the District. All other scheduled trustee elections will move forward under the regular procedures.

In each trustee zone, the person receiving the greatest number of votes cast within his or her zone shall be declared by the Board as the Trustee elected from that zone. If any two or more persons have an equal number of votes in any Trustee zone and a greater number than any other nominee in that zone the Board of Trustees shall determine the winner by a toss of a coin.

Legal Reference:
§ I.C. 33-401 Legislative Intent
§ I.C. 33-501 Board of Trustees
§ I.C. 33-502 Declaration of Candidacy for Trustees
§ I.C. 33-502B Board of Trustees – One Nomination – No Election
§ I.C. 33-503 Election of Trustees – Uniform Date
§ I.C. 34-1404 Declaration of Candidacy
§ I.C. 34-1407 Write-in Candidates

Policy History
ADOPTED: 8/11/14
ISBA
REVISED: 10/10/16
THE BOARD OF TRUSTEES

Taking Office

At the time of nomination, election, or appointment, each Trustee shall be a school district elector of the District and a resident of the trustee zone from which nominated and elected or appointed.

Each Trustee shall qualify for and assume office on the next July 1 following his or her election or, if appointed, at the regular meeting of the Board of Trustees next following such appointment.

An oath of office shall be administered to each Trustee, whether elected, re-elected, or appointed. The oath may be administered by the clerk, or by a Trustee of the District. The records of the District shall show such oath of office to have been taken and by whom the oath was administered and shall be filed with the official records of the District.

♦ ♦ ♦ ♦ ♦ ♦ ♦

Cross Reference: 1140 Vacancies

Legal Reference: I.C. § 33-501 Board of Trustees
I.C. § 33-504 Vacancies on Boards of Trustees
I.C. § 59-401 Loyalty Oath—Form
I.C. § 59-402 Time of Taking Oath

Policy History
ADOPTED: 8/11/14
ISBA
REVISED:
BOARD OF TRUSTEES

Oath of Office

An oath of office is required to be administered to each School Board Trustee, whether elected, re-elected, or appointed. The Trustee is required to take his or her oath within ten days after the Trustee has notice of his or her election or appointment, or within 15 days from the commencement of his or her term of office. Before any Trustee, elected or appointed, enters upon the duties of his or her office, he or she must take the following oath:

I do solemnly swear (or affirm, if reelected) that I will support the Constitution of the United States, and the Constitution of the State of Idaho, and that I will faithfully discharge the duties of Trustee of the Twin Falls School District #411 according to the best of my ability.

The oath is required to be administered by the clerk or by a Trustee. Additionally, the records of the District are required to show that such oath of office has been taken and by whom the oath was administered. Finally, this information is required to be filed with the official records of the District.

A Trustee holds office from July 1 in the year in which he or she is elected following their election in November until December 31 in the year in which his or her term of office expires, unless he or she:

1. Dies;
2. Resigns as Trustee;
3. Removes him or herself from the trustee zone of residence;
4. Is no longer a resident or school district elector of the District;
5. Refuses to serve as Trustee;
6. Fails to attend four consecutive regular meetings of the Board without an acceptable excuse to the Board of Trustees; or
7. Is recalled and discharged from office.

If the Trustee is appointed, he or she holds office from the time he or she takes the oath of office until December 31 in the year in which the original term of office to which he or she was appointed expires, unless he or she:

1. Dies;
2. Resigns as Trustee;
3. Removes him or herself from the trustee zone of residence;
4. Is no longer a resident or school district elector of the District;
5. Refuses to serve as Trustee;
6. Fails to attend four consecutive regular meetings of the Board without an acceptable excuse to the Board; or
7. Is recalled and discharged from office.
Procedure History
ADOPTED: 8/11/14
ISBA
REVISED: 8/10/15
THE BOARD OF TRUSTEES

Annual Organization Meeting

After the issuance of the election certificates to the newly-elected Trustees in May and on the date of its regular July meeting, on the date of its regular January meeting, after the issuance of the election certificates to the newly elected Trustees in November, the Board shall elect from among its members a Chair and a vice chair to serve one year terms. The Board shall also elect a clerk and a treasurer, who may be Members of the Board of Trustees or, at the discretion of the Board, either or both positions may be selected from among competent and responsible persons outside the membership of the Board. The Board, in its discretion, may allow compensation for the clerk and for the treasurer if other than the county treasurer. If a Board Member is unable to continue to serve as an officer, a replacement shall be elected immediately. In the absence of both the Chair and the vice chair, the Board shall elect a chair pro tempore, who shall perform the functions of the Chair during the latter's absence. The clerk shall act as Board secretary.

The normal order of business shall be modified for the annual organizational meeting by considering the following matters after the approval of the minutes of the previous meeting:

1. Welcome and introduction of newly-elected Board Members by the current Chair;
2. Swearing in of newly-elected Trustees;
3. Call for nominations for Chair to serve during the ensuing year;
4. Election of a Chair;
5. Assumption of office by the new Chair;
6. Call for nominations for vice chair to serve during the ensuing year;
7. Election of a vice chair;
8. Election of a clerk; and
9. Election of a treasurer; and
10. Review the code of ethics.

Policies and bylaws shall continue from year to year until and unless the Board changes them.

Legal Reference: I.C. § 33-506 Organization and Government of Board of Trustees
I.C. § 33-510 Annual Meetings – Regular Meetings – Board of Trustees

Policy History
ADOPTED: 8/11/14
ISBA
REVISED:
Agenda

The agenda for any Board meeting shall be prepared by the Superintendent and Board Chair. Items submitted by the Board Chair or at least two Board Members shall be placed on the agenda. The clerk, administration, or patrons of the District may also suggest inclusions on the agenda. Such suggestions must be received by the Superintendent at least 5 days before the Board meeting, unless of immediate importance. Individuals who wish to address the Board must also notify the Superintendent, in writing, of the request. The request must include the reason for the appearance. Citizens wishing to make brief comments about school programs or procedures or items on the agenda need not request placement on the agenda, and must follow the procedure established for public input at Board meetings.

Regular Meeting Agendas

A 48 hour agenda notice shall be required in advance of each regular meeting. Notices and agendas must be posted in a prominent place at the principal office of the District or, if no such office exists, at the building where the meeting is to be held. All meeting notices and agendas must be posted on the District website.

Special Meeting Agendas

Special meetings require a 24 hour meeting and agenda notice. The agenda notice shall include at a minimum the meeting date, time, and place. The Board secretary or his or her designee shall maintain a list of the news media requesting notification of meetings and shall make a good faith effort to provide advance notification to them of the time and place of each meeting. All meeting notices and agendas must be posted on the District website.

Amending Agendas

An agenda may be amended provided that a good faith effort is made to include, in the original agenda notice, all items known to be probable items of discussion.

Amending the Agenda More than 48 Hours Before a Regular Meeting or 24 Hours Before a Special Meeting: If an amendment to an agenda is made after an agenda has been posted but 48 hours or more prior to the start of a regular meeting, or 24 hours or more prior to the start of a special meeting, then the agenda is amended upon the posting of the amended agenda.

Amending the Agenda Less than 48 Hours Before a Regular Meeting or 24 Hours Before a Special Meeting: If an amendment to an agenda is proposed after an agenda has been posted and less than 48 hours prior to a regular meeting or less than 24 hours prior to a special meeting but prior to the start of the meeting, the proposed amended agenda shall be posted but shall not become effective until a motion is made at the meeting and the Board votes to amend the agenda.

Amending the Agenda After the Start of a Meeting: An agenda may be amended after the start of a meeting upon a motion that states the reason for the amendment and states the good faith reason the agenda item was not included in the original agenda posting.
Negotiation Meeting Notices

Notice of all negotiation sessions between the District and the local education organization shall be posted at the earliest time practicable on the front page of the District’s website. Additionally, if time permits, the District shall post notice of the negotiation sessions within 24 hours at the same physical locations the District uses for posting its regular meetings.

Order of Business

The order of business will be determined by the Board Chair and Superintendent with input from the Board. Upon consent of the majority of the Members present, the order of business at any meeting may be changed.

Consent Agenda

To expedite business at a Board meeting, the Board approves the use of a consent agenda, which includes those items considered to be routine in nature. Any item which appears on the consent agenda may be removed by a Member of the Board. It is strongly suggested that any Board Member who wishes to remove an item from the consent agenda give advance notice in a timely manner to the Board Chair and Superintendent. The remaining items will be voted on by a single motion. The approved motion will be recorded in the minutes, including a listing of all items appearing on the consent agenda.

Action Items

All agenda items that require a vote shall be identified on the agenda as such. Final action may not be taken on agenda item added after the start of a meeting unless an emergency is declared necessitating action at that meeting. The declaration and justification shall be reflected in the Board minutes.

Minutes

The clerk shall keep written minutes of all open Board meetings, which shall be signed by the Chair and the clerk. The minutes shall include:

1. The date, time, and place of the meeting;
2. The presiding officer;
3. Board Members recorded as absent or present;
4. All motions, resolutions, orders, or ordinances proposed and their disposition;
5. The results of all votes, and upon the request of a Member, the vote of each Member, by name;
6. Legal basis for recessing into executive session; and
7. Time of adjournment.

When issues are discussed that may require a detailed record, the Board may direct the clerk to record the discussion verbatim.
Unofficial minutes shall be delivered to Board Members in advance of the next regularly scheduled meeting of the Board. Minutes need not be read publicly, provided that Members have had an opportunity to review them before adoption. A file of permanent minutes of Board meetings shall be maintained in the office of the clerk, to be made available within a reasonable period of time after a meeting for inspection upon the request.

Minutes of Executive Session

The clerk shall keep written minutes of executive session. Said minutes shall be limited to a specific reference to the Idaho code subsection authorizing the executive session and sufficient detail to provide the general subject matter to identify the purpose and topic of the executive session. The roll call vote to go into executive session shall be recorded in the minutes. The minutes shall not contain information that would compromise the purpose of going into executive session.

Minutes of Negotiation Sessions

In all negotiation sessions between the District and the local education organization, the District shall cause to be taken written minutes. All documentation exchanged between the parties during a negotiation session, including all offers and counter-offers, shall be retained by the District and shall be subject to public writings disclosure laws.

Quorum

No business shall be transacted at any meeting of the Board unless a quorum of the Members is present. A majority of the full membership of the Board shall constitute a quorum, a majority of the quorum may pass a resolution.

Meeting Conduct and Order of Business

General rules of parliamentary procedure are used for every Board meeting. The most current edition of Robert’s Rules of Order may be used as a guide at any meeting. The order of business shall be reflected on the agenda. The use of proxy votes shall not be permitted. Voting rights are reserved to those Board Members in attendance. Voting shall be by acclamation or show of hands.

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Procedure History
ADOPTED: 8/11/14
ISBA
REVISED: 8/10/15
The District provides opportunities for students to begin earning credit for college and vocational programs and/or to take advanced placement or other college credit-bearing or professional certificate examinations while they attend school in the District.

Participation in the District’s advanced opportunities program requires parent and student agreement to program requirements and completion of the State Department of Education's participation form documenting the program requirements found in 2435F.

In order to ensure that students have a chance to participate in advanced opportunity programs, the Board hereby directs the Superintendent to establish procedures with timelines, requirements for participation, requirements for financial transactions, and transcription of credits.

Definitions

"Credit" means middle level or high school credit.

"Dual credit" means credit awarded to a student on his or her secondary and postsecondary transcript for the completion of a single course. Students may be allowed dual credit when approved in advance.

"Full credit load" means at least 12 credits per school year for grades 7 through 12 or the maximum number of credits offered by the student's school during the regular school day per school year, whichever is greater.

"Overload course" means a course taken that is in excess of a full credit load and outside of the regular school day, including summer courses.

"School year" means the normal school year that begins upon the conclusion of the spring semester leading up to the break between grades and ends upon the beginning of the same break of the following year.

Fast Forward Program

The State’s Advanced Opportunities funding, known as the Fast Forward program, provides students in the District with $4,125 to use toward overload courses, dual credits, college credit-bearing examinations, and professional career technical certificate examinations.

Students may access these funds in grades 7 through 12 for:

1. Overload courses, in an amount which may not exceed $225 per overload course. A student must take and successfully be completing a full credit load within a given school year to be eligible for funding of an overload course. An overload course must be taken for high school credit to be eligible for funding.
2. **Eligible dual credits**, in an amount which may not exceed $75 per one dual credit hour.

3. Eligible **college postsecondary** credit-bearing or **professional career technical** certificate examinations.

4. **Career technical education (CTE)**, including assessment, that lead to a badge recognized by the Division of Career Technical Education.

To qualify as an eligible overload course for the program, the course must be offered by a provider accredited by the organization that accredits Idaho high schools and be taught by an individual certified to teach the grade and subject area of the course in Idaho. Eligible examinations include advanced placement (AP), international baccalaureate (IB), college-level examination program (CLEP), and **professional career-technical examinations**.

The District shall make reasonable efforts to ensure that any student who considers participating in the District’s advanced opportunities program understands the challenges and time necessary to succeed in the program. The District shall make such efforts prior to a student’s participation in the program.

Parents of participating students may enroll their child in any eligible course, with or without the permission of the District, up to the course enrollment limits described in this policy. Each participating student's transcript shall include the credits earned and grades received by the student for any courses taken pursuant to this policy. For an eligible course to be transcribed as meeting the requirements of a core subject, as identified in administrative rule, the course must meet the approved content standards for the applicable subject and grade level.

A student who has earned 15 postsecondary credits using the advanced opportunities program and wishes to earn additional credits must first identify his or her postsecondary goals. Advisors shall counsel any student who wishes to take dual credit courses that the student should ascertain for him/herself whether the particular postsecondary institution that he or she desires to attend will accept the transfer of coursework under this section.

The District will collaborate with publicly funded institutions of higher education in Idaho to assist students who seek to participate in dual credit courses or graduate high school early by enrolling in postsecondary courses.

**Challenging Courses**

The Board hereby directs the Superintendent or designee to develop criteria by which a student may challenge a course. The Superintendent will present the criteria for challenging courses to the Board for approval. If a student successfully meets the criteria, then the student shall be counted as having completed all required coursework for that course.

If a student fails to earn credit for any course or examination for which the State Department of Education has paid a reimbursement, the student must pay for and successfully earn credit for
one similar course before any further reimbursements for the student can be paid. If a student performs inadequately on an examination for which the State Department of Education has paid a reimbursement, the building principal shall determine whether the student must pay for and successfully pass such examination to continue receiving State funding. Repeated and remedial courses or examinations are not eligible for funding through this program.

**Advanced Opportunities Scholarship**

Students who successfully complete grades 1 through 12 at least one year early may be eligible for an advanced opportunities scholarship. A student shall be eligible if he or she:

1. Shows that he or she has met all of the graduation requirements of the District; and
2. Completes grades 1 through 12 curriculums in 11 or fewer years.
3. Applies within two years of graduating from a public school.

A student is not required to graduate early and can choose to participate in dual credit or advanced placement classes upon meeting these criteria.

If an eligible student requests an advanced opportunities scholarship, the student shall be entitled to such a scholarship which may be used for tuition and fees at any publicly funded institution of higher education in Idaho. The amount of such scholarship shall equal 35 percent of the statewide average daily attendance-driven funding per enrolled pupil for each year of grades 1-12 curriculum the student avoids due to early graduation.

The District shall collaborate with publicly funded institutions of higher education in Idaho to assist early-graduating students in enrolling in postsecondary or advanced placement courses held in high school.

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**Legal Reference:**  
I.C. § 33-4601 Definitions  
I.C. § 33-4602 Advanced Opportunities  
IDAPA 08.02.03.106 Advanced Opportunities


**Policy History:**  
**Adopted on:** ISBA  
**Revised on:**
Political Activity - Staff Participation

The Board recognizes its individual employees’ rights of citizenship, including, but not limited to, engaging in political activities. An employee of the District may seek an elective office, provided that the staff member does not campaign on school property during working hours, and provided all other legal requirements are met. The District assumes no obligation beyond making such opportunities available.

No person may attempt to coerce, command, or require a public employee to support or oppose any political committee, the nomination or election of any person to public office, or the passage of a ballot issue.

The District shall not restrict constitutionally protected political speech of employees during non-instructional times in non-student contact settings, such as during duty-free periods in faculty break rooms and lounges during the school day or during afterschool events. Nothing in this section is intended to restrict the right of a District employee to express his or her personal, constitutionally protected political views.

The Board recognizes its individual employees’ rights of citizenship, including, but not limited to, engaging in political activities. An employee of the District may seek an elective office, or advocate for or against a political candidate or ballot measure, provided that the staff member does not campaign during instructional times or while they are responsible for other duties, or while they are in settings where they are likely to have contact with students; and provided all other legal requirements are met. “Ballot measure” includes, but is not limited to, bond or levy elections.

No person may attempt to coerce, command, or require a public employee to support or oppose any political committee, the nomination or election of any person to public office, or the passage of a ballot issue.

The District shall not restrict constitutionally protected political speech of employees during non-instructional times in non-student contact settings, such as during duty-free periods in faculty break rooms and lounges during the school day or during afterschool events. Nothing in this section is intended to restrict the right of a District employee to express his or her personal, constitutionally protected political views.

No District employee may use public facilities, equipment, including, but not limited to, telephones, fax machines, copy machines, computers, e-mail, etc., or supplies, including, but not limited to, paper clips, staples, pens, pencils, paper, envelopes, tape, etc., that are purchased with public funds for election or political campaigns, private or charitable organizations or foundations, or ballot issues.
No District employee may work on election, political campaigns, ballot issues, or issues dealing with private or charitable organizations or foundations during the work day.

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**Legal Reference:** 5 USC 7321, et seq.  Hatch Act  
I.C. § 74-601  Public Integrity in Elections Act  
Idaho Constitution Article III, Section 1

**Policy History**  
**ADOPTED:** 8/11/14  
TFSD  
**REVISED:** 6/13/16
Professional Employee Representation for Purposes of Negotiations

In accordance with the applicable provisions of Idaho Code, in order for the District to engage in negotiations with an authorized Local Education Organization, upon Board request, the organization shall be required to demonstrate to the District that it has been duly chosen and selected by fifty 50% plus one of the professional employees of the District, excluding administrative personnel, as their representative organization for negotiations.

Commencing Negotiations

A party interested in commencement of negotiations shall provide the other party notice of such interest, in writing.

If the Board is interested in commencement of negotiations, it shall provide written notification to any representative organization for which membership is known to exist at the District (i.e. local affiliation with IEA, AFT, NWPEA etc.). If the District is not aware of any membership, the District has no obligation to provide notice. However, if the District is aware that a local educational entity has 50% plus one dues paying members, the District need only contact this one organization about a desire to commence negotiations.

If an organization is interested in the commencement of negotiations, a written letter shall be advanced by the organization to the Board’s Clerk. An organization interested in the commencement of negotiations need not be a formal organization with any ties to any state or national entity. Such organization may be entirely comprised of a local group of professional employees of the District, with no affiliation to any outside organization.

Identification of the Number of Professional Employees Required for Negotiations

Upon notification of interest in commencing negotiations, whether such is by the District or by an organization, the District shall prepare a list of all professional employees of the District currently on contract, excluding those serving as administrative personnel.

District personnel shall ascertain from this list what number of individuals the organization must represent to obtain Local Education Organization status for the purpose of negotiations pursuant to the 50% plus one statutory requirement.

The District shall notify the organization of the representation number necessary to meet the 50% plus one statutory requirement. This notification shall be in writing or via electronic communication so as to maintain a record of such communication.

If an employee is a partial administrative FTE and a partial teaching FTE, and is counted as such on the District’s State reporting, the District may include the partial teaching FTE, only to the
extent of the percentage of the partial teaching FTE, in the listing and calculation for representative status.

If any question arises as to the number of professional employees required to reach the 50% plus one representative status, a meeting shall be held between a District representative(s) and representation of the organization to review the manner in which the figure was reached.

Obtaining Authorizations and Representative Status

The organization’s process for obtaining authorization for representative status for the purposes of negotiations must include the following:

1. Representation authority for the purpose of negotiations must be documented in writing.

2. Representation authority for the purpose of negotiations must be associated with the current or immediate previous school year in question and not based off of authorizations from a prior school year, even if such is contended to be continuing or rolling. The current or immediate previous school year’s representation authority status shall be noted on the written authorization from the professional employee.

3. For representation status for the purpose of negotiations, the subject employee need not be a member, dues paying or otherwise, of any official labor organization, association or union.

Both parties shall keep in mind a number of additional considerations from the Code of Ethics for Idaho Professional Educators and the Idaho Right to Work Laws which indicate:

1. Unethical conduct includes willfully interfering with the free participation of colleagues in professional associations.

2. The right to work shall not be subject to undue restraint or coercion.

3. The right to work shall not be infringed or restricted in any way based on membership, affiliation, or financial support of a labor organization or the refusal of the same.

4. No person shall be required, as a condition of employment or continuation of employment:

   A. To resign or refrain from voluntary membership in, voluntary affiliation with, or voluntary financial support of a labor organization, or
   B. To become or remain a member of a labor organization, or
   C. To pay any dues, fees, assessments, or other charges of any kind or amount to a labor organization, or
   D. To pay to any charity or other third party, in lieu of such payments, any amount equivalent to or a pro-rata portion of dues, fees, assessments, or other charges regularly required of members of a labor organization, or
E. To be recommended, approved, referred, or cleared by or through a labor organization.

5. It is unlawful to deduct from the compensation of any employee any fees, assessments, or other charges paid over to a labor organization, unless the employee has first provided the District with a signed written authorization. The employee may revoke the authorization for withholding at any time by giving written notice of such revocation to the District.

6. It is unlawful for any person, by any threatened or actual intimidation or by any damage or threatened damage to the property of an employee/prospective employee or the family of an employee/prospective employee, to compel or attempt to compel an employee to join, affiliate, or financially support a labor organization or to refrain from doing so.

7. It is unlawful to cause or attempt to cause an employee to be denied employment or discharged from employment because of support or nonsupport of a labor organization by inducing or attempting to induce any other person to refuse to work with an employee.

Neutral Party Selection

The District shall create a list of three neutral individuals from which one will be selected by the parties to serve as the “Neutral Party”, the individual responsible for reviewing and determining if the organization has met the representative status of 50% plus one as required by statute.

This list shall be prepared in writing and all such individuals on the list shall have been contacted to assure their willingness and capability to perform such duties and:

1. Such neutral individual shall not be or have been a former employee with the District and shall not have a spouse, parent, child, or grandchild who is or has been a former employee of the District.

2. Such neutral individual shall not be or have been a former employee or member of any affiliated state organization or fellow local organization affiliated with a state organization associated with the local organization seeking representative status and likewise shall not have a spouse, parent, child or grandchild who is or has been a former employee or member of the affiliated state organization or a fellow local organization associated with the state organization.

3. Such neutral individual list shall be generated from a review of local current and/or former public officials and public citizens who serve the community. Examples may include but not be limited to: local city council members or employees, local mayor or mayor’s office employees, local legislators, employees of the State Department of Education, employees of the State Board of Education, local judges or county clerk’s, officials or officers at a local banking institution, etc.

A meeting shall be held between a District representative(s) and representatives of the organization seeking to obtain Local Education Organization status. At such meeting, the written
list of neutral individuals will be provided and discussed. If the parties cannot mutually agree to select one of the individuals from the list, the parties shall take alternative turns, each striking one individual from the list to leave a final selection, with the organization seeking to obtain representative status having the first option to strike a name. The final name left after each side has had the chance to strike one will serve as the Neutral Party responsible for determining if the organization has met the representative status of 50% plus one as required by statute.

Subsequent to selection of the neutral party, both the District and organization shall sign written notification of the selection and neither party shall have communications, directly or indirectly, with the neutral party, absent the consent and participation of the other party.

Neutral Party Review

Jointly, the District and the organization shall provide the Neutral Party with the following information to ascertain representative status:

1. The District shall provide, in writing, to the Neutral Party, the list of professional employees on contract, excluding administrative personnel, prepared pursuant to step number 2, above.

2. The organization shall provide, in writing, to the Neutral Party, the current or no older than two years written authorization documentation, from each professional employee who has signed such, documenting authority to act as a representative for the purpose of negotiations.

3. The organization is not required to provide the current written authorization documentation to the District or its administration, but may choose to do so if it so desires.

4. The District shall provide a copy of this policy as well as a copy of Section 33-1272, Idaho Code.

The neutral party shall then compare the list provided by the District and the current written authorizations from the organization. Any authorizations that are older than two years shall not be counted in the establishment of representative status. Upon completion of the comparison, the neutral party shall prepare a written letter indicating the exact percentage of District Professional Employees, to the second decimal, that have provided written authorization to the organization to serve as a representative for negotiations purposes. This letter shall be notarized and jointly provided to the District and the organization seeking representation status for the purpose of negotiations.

Final Steps

If representative status of 50% plus one has been obtained, the parties then may initiate the negotiation process with the now determined Local Education Organization for the purpose of negotiations. If such representative status has not been met due to failure to meet the statutory required levels, negotiations shall not commence.
If no new organization seeks to obtain representative status for the purpose of negotiations and to be deemed the local education organization, in due course the District’s Board may establish compensation and benefits and other working conditions as it deems appropriate.

Legal Reference: I.C. § 33-1271 School Districts – Professional Employees – Negotiation Agreements  
I.C. § 33-1272 Definitions  
I.C. § 44-2001 Declaration of Public Policy  
I.C. § 44-2004 Voluntary Deductions Protected  
I.C. § 44-2006 Coercion and Intimidation Prohibited  
IDAPA 08.02.02.076 Code of Ethics for Professional Educators

Policy History
ADOPTED:  8/11/14  
ISBA  
REVISED:  6/13/16
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 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 shall monitor monthly the use of each credit card by reviewing credit card expenditures and reporting 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 $10,000 for each card issued.

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 or her credit card revoked immediately and shall be subject to disciplinary action as determined by the Superintendent and shall be reported to local law enforcement. If the Superintendent violates a provision of this policy, he or she shall be subject to disciplinary action as determined by the Board and shall be 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:  8/11/14
ISBA
REVISED:  6/13/16
  9/12/16
POLICY TITLE: District Records Management

The Clerk Director of Public Relations shall be the Public Records Coordinator and Custodian of records under the supervision of the Superintendent, and the Board Clerk shall be the alternate custodian of records.

Personnel files and student files are confidential and are to be disclosed only as provided in policy and/or by law. A record of persons examining or copying personnel files or student files, other than administrative staff, shall be kept for each employment file and student file.

All public records will be provided to the public in accordance with the laws of the State of Idaho and District Policy 4260.

Record Safety

The Superintendent or designee, shall create and enforce a procedure in an effort to keep the District’s data and vital records safe and secure in the event of a possible disaster. Examples of vital records include personnel files, student records, fiscal documents (financial and insurance), etc.

In creating the procedure, the Superintendent or designee shall consider the following:

1. Physical security;
2. Backup storage security;
3. Backup schedule;
4. Rotate backups;
5. Remote access;
6. Personnel authentication;
7. Backup infrastructure security;
8. Duplicating records for off-site storage; and
9. Storing computer tapes and disks in fireproof, waterproof safes.

The procedures should provide for a written comprehensive disaster recovery plan. Such a plan ensures that vital records are backed up daily and that the District will be able to recover operations quickly. In the event of a disaster, the identification and protection of vital records is of great importance.

Legal Reference: Title 74 Chapter 1 Public Records Act
Policy 4260

Policy History
ADOPTED: 8/11/14
ISBA

8600-1 (ISBA 8/18 UPDATE)
In compliance with Idaho Code, the Board of Trustees establishes the following guidelines to provide administrative direction pertaining to the retention and/or disposal of District records. This schedule likewise identifies the anticipated physical location where such records may be kept or maintained by the District, in addition to the possible document retention of all categories of records on the school’s servers and computer systems.

The District’s Public Records Custodian(s) Coordinator, in conjunction with the Superintendent, Board Clerk, or designee, is responsible for the maintenance, safeguarding, and destruction of the District’s records. Performance of such duties shall be in cooperation with the District’s Business Office, Directors of Maintenance and Transportation, Technology Coordinator, the Principals at the school’s buildings, and other administrative personnel employed by the District. However, each school employee is likewise responsible for having knowledge of this policy and the requirement to safeguard the District’s records, electronic or otherwise, consistent with the chart below.

The District’s Public Records Custodian(s) Coordinator shall work in conjunction with the District’s Technology department to assure that the school’s staff is aware of the routine destruction of electronic District records, including emails, such that they are able to assure that the District’s public records are retained consistent with this schedule, regardless of whether they are maintained in a hard copy or an electronic copy. In such a process, the District’s employees need to retain District records included on the schedule below, particularly student educational records, personnel records, and investigative records, in a format that is not part of the District’s routine electronic records destruction and/or notify the technology personnel of the District that a particular document is not to be destroyed as part of the routine destruction of electronic records.

Unless otherwise prohibited by applicable law, all District records may be maintained electronically and/or in hard physical copy.

Method of Destroying Official Records

The District’s official records, and any copy thereof that may be deemed to be confidential and/or not intended to be disseminated to the public, will be shredded before disposal.

Destruction of Electronic Mail/e-mail

The District will store electronic mail/e-mails for a maximum period of 10. All email will be automatically deleted from the District’s system at the end of this retention period. It is the responsibility of every district employee to assure that District documents that need to be retained for a longer period of time due to federal law, State law, or the provisions of this policy are retained accordingly and in a different format than electronic mail. An employee’s failure to retain District documents accordingly could serve as a basis for discipline, up to and including possible termination.
SUSPENDING OR DESTROYING OFFICIAL RECORDS

The District will immediately cease the destruction of all relevant records, including electronic records, even if destruction is authorized by an approved Retention Schedule, for the following reasons:

1. If the District receives a Freedom of Information Act (FOIA) request;
2. If the District believes that an investigation or litigation is imminent; or
3. If the District is notified that an investigation or litigation has commenced.

The Public Records Custodian(s) and Coordinator, Superintendent, and Board Clerk are responsible for carrying out this policy.

If relevant records exist in electronic formats (such as email, digital images, word processed documents, databases, backup tapes, etc.) the District’s Administrative personnel shall notify its information technology staff to cease the destruction of records relating to the subject matter of the suit/potential suit or investigation. Failure to cease the destruction of relevant records could result in penalties against the District.

District records shall be retained and/or disposed of as follows:

**DISTRICT RECORDS RETENTION SCHEDULE**

<table>
<thead>
<tr>
<th>RECORDS DESCRIPTION</th>
<th>RETENTION PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADMINISTRATION</strong>—<strong>ATTENDANCE</strong>—<strong>ANNUAL ATTENDANCE SUMMARIES BY BUILDING</strong></td>
<td>PM</td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong>—<strong>ATTENDANCE</strong>—Enrollment attendance data</td>
<td>3 yr</td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong>—<strong>BALLOTS AND OATHS OF ELECTION</strong>—until canvassed and recorded in the minutes</td>
<td>Not less than 8 months following election</td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong>—<strong>BALLOTS FOR BOND ELECTIONS</strong></td>
<td>a. Not less than 60 days after bonds have been delivered to purchaser b. Not less than 8 months following bond election</td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong>—<strong>CONTRACTS AND LEASES</strong></td>
<td>AC +6 yr</td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong>—<strong>GENERAL CORRESPONDENCE</strong></td>
<td>3 yr</td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong>—<strong>DONATION/GIFT RECORDS</strong></td>
<td>PM</td>
</tr>
</tbody>
</table>
## DISTRICT RECORDS RETENTION SCHEDULE

<table>
<thead>
<tr>
<th>RECORDS DESCRIPTION</th>
<th>RETENTION PERIOD</th>
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</thead>
<tbody>
<tr>
<td><strong>ADMINISTRATION</strong></td>
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<tr>
<td>BOARD MEETINGS—</td>
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<tr>
<td>AGENDA AND MINUTES:</td>
<td>PM</td>
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<tr>
<td>Official minutes and</td>
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<tr>
<td>agenda of open</td>
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<tr>
<td>meetings</td>
<td>PM</td>
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<td>Restricted Access</td>
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<tr>
<td>PM—Restricted</td>
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<td>Access</td>
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<tr>
<td><strong>ADMINISTRATION</strong></td>
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<tr>
<td>ORGANIZATION—</td>
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<td>CHARTS: Any</td>
<td>PM</td>
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<tr>
<td>documentation that</td>
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<tr>
<td>shows program</td>
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<tr>
<td>accountability</td>
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<tr>
<td><strong>ADMINISTRATION</strong></td>
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<tr>
<td>EDUCATION PROGRAM</td>
<td>AC+3 yr</td>
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<tr>
<td>REVIEW RECORDS</td>
<td></td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong></td>
<td></td>
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<tr>
<td>OFFICIAL STATE</td>
<td>PM</td>
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<tr>
<td>DEPARTMENT REPORTS</td>
<td></td>
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<tr>
<td><strong>ADMINISTRATION</strong></td>
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<tr>
<td>SCHOOL CERTIFICATION REPORTS</td>
<td>PM</td>
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<tr>
<td><strong>ANNUAL REPORTS</strong></td>
<td></td>
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<tr>
<td><strong>APEAL AND REVIEW RECORDS</strong></td>
<td>PM</td>
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<tr>
<td>Records may include but are not limited to narrative history or description of appeal; minutes and testimony; exhibits; reports and findings of fact; final orders, opinions, conclusions, or decisions; audio recordings; hearing schedules and lists of participants; and related correspondence and documentation.</td>
<td>PM</td>
</tr>
<tr>
<td><strong>BOARD MEMBER RECORDS</strong></td>
<td>AC+3 yr</td>
</tr>
<tr>
<td>Series documents board activities and serves as a reference source for board members. Records may include but are not limited to correspondence, plans, statements of goals and objectives, minutes, committee reports, budgets, financial statements, reports, and other reference material. Records are often compiled in a notebook for each member.</td>
<td>AC+3 yr</td>
</tr>
<tr>
<td><strong>BOARD RECORDS</strong></td>
<td></td>
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<tr>
<td>Series documents the official proceedings of the board meetings. Records may include agendas; minutes; meeting notices; items for Board action; contested case hearings schedules; committee reports; exhibits; and related correspondence and documentation. Records may also include audio recordings of meetings used to prepare summaries.</td>
<td>PM</td>
</tr>
<tr>
<td><strong>COMPUTER SYSTEMS—BACKUPS</strong></td>
<td>US or 1 year</td>
</tr>
<tr>
<td>Backups on tape, disk, CD, DVD, etc. CAUTION: Records stored in this format can be subpoenaed during litigation.</td>
<td>US or 1 year</td>
</tr>
</tbody>
</table>

**Retention Codes**

- **AC**—After closed, terminated, completed, expired, settled, or last date of contact
- **FE**—Fiscal Year End (June 30th)
- **LA**—Life of Asset
- **PM**—Permanent
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# DISTRICT RECORDS RETENTION SCHEDULE

<table>
<thead>
<tr>
<th>RECORDS DESCRIPTION</th>
<th>RETENTION PERIOD</th>
<th>LOCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EQUIPMENT-HISTORY FILE</strong> — Equipment service agreements, includes maintenance agreements, installation, and repair logs, etc.</td>
<td>LA+3 yr</td>
<td>DO, DM, DT</td>
</tr>
<tr>
<td><strong>EQUIPMENT MANUALS</strong> — Instruction and operating manuals</td>
<td>LA</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td><strong>EQUIPMENT WARRANTIES</strong></td>
<td>AC+1 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td><strong>FACILITIES OPERATIONS-APPRAISALS</strong> — Building or property appraisals</td>
<td>3 yr</td>
<td>DO</td>
</tr>
<tr>
<td><strong>FACILITIES OPERATIONS-BUILDINGS PLANS AND SPECIFICATIONS</strong> — Includes architectural and engineering drawings, etc.</td>
<td>PM For leased structures retain AC+2</td>
<td>DO, DM</td>
</tr>
<tr>
<td><strong>FACILITIES OPERATIONS-BUILDINGS, CONSTRUCTION CONTRACT, INSPECTION RECORDS AND PROJECT FILES</strong> — Building construction contracts, surety bonds and inspection records, Planning, design, construction records, and all bids, etc.</td>
<td>LA</td>
<td>DO, SB, DM</td>
</tr>
<tr>
<td><strong>FACILITY OPERATIONS—DAMAGE REPORTS; LOST AND STOLEN PROPERTY REPORTS</strong></td>
<td>FE+3 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td><strong>FACILITY OPERATIONS-PROPERTY DISPOSAL RECORDS</strong> — Documenting disposal of inventoried property</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td><strong>FACILITY OPERATIONS-PROPERTY MANAGEMENT SEQUENTIAL NUMBER LOGS</strong> — Property logs</td>
<td>US+3 yr</td>
<td>DO, SB, DM</td>
</tr>
<tr>
<td><strong>FACILITY OPERATIONS-SECURITY ACCESS RECORDS</strong> — Documents the issuance of keys, identification cards, passes, passwords, etc.</td>
<td>AC+2 yr AC=Until superseded, date of expiration, or date of termination, whichever is sooner</td>
<td>DO, SB, DM</td>
</tr>
<tr>
<td><strong>FACILITY OPERATIONS-SURPLUS PROPERTY SALE REPORTS</strong></td>
<td>PM</td>
<td>DO, DM</td>
</tr>
<tr>
<td><strong>FACILITY OPERATIONS-UTILITY USAGE REPORTS</strong></td>
<td>1 yr</td>
<td>DO, DM</td>
</tr>
<tr>
<td><strong>FACILITY OPERATIONS-VEHICLE OPERATION LOGS</strong></td>
<td>1 yr</td>
<td>DO, DT</td>
</tr>
<tr>
<td><strong>FISCAL-ACCOUNTS PAYABLE/RECEIVABLE LEDGERS</strong></td>
<td>FE+3 yr</td>
<td>DO, SB</td>
</tr>
<tr>
<td><strong>FISCAL-ANNUAL FINANCIAL REPORTS</strong></td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td><strong>FISCAL-ANNUAL OPERATING BUDGETS</strong></td>
<td>FE+3 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td><strong>FISCAL-APPROPRIATION REQUESTS</strong> — Includes any supporting documentation in the appropriation request</td>
<td>FE+3 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td><strong>FISCAL-FINAL AUDIT REPORTS</strong></td>
<td>PM</td>
<td>DO, SB</td>
</tr>
<tr>
<td>RECORDS DESCRIPTION</td>
<td>RETENTION PERIOD</td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
<td>-----------------</td>
<td></td>
</tr>
<tr>
<td>FISCAL-BANK STATEMENTS</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-CANCELLED CHECKS—Stubs/Warrants/Drafts</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-CAPITAL ASSET RECORDS</td>
<td>LA+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-CASH RECORDS—Cash deposit slips; cash receipts log</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-DEEDS AND EASEMENTS—Proof of ownership and right-of-way on property</td>
<td>PM</td>
<td></td>
</tr>
<tr>
<td>FISCAL-detail chart of accounts—One for all accounts in use for a fiscal year</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-EXPENDITURE JOURNAL OR REGISTER</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-EXPENDITURE VOUCHERS—Travel, payroll, etc.</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-EXTERNAL REPORTS—Special purpose, i.e. federal financial reports, salary reports, etc.</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-FEDERAL TAX RECORDS—Includes FICA records</td>
<td>AC+4 yr AC=Tax due date, date the claim is filed, or date tax is paid whichever is later</td>
<td></td>
</tr>
<tr>
<td>FISCAL-FEDERAL FUNDING RECORDS—Title I; Chapter 2; Title VI-B</td>
<td>FE+5 yr Or until all pending audits or reviews are completed</td>
<td></td>
</tr>
<tr>
<td>FISCAL—FEDERAL—USDA</td>
<td>AC+3 yr AC=submission of final expenditure</td>
<td></td>
</tr>
<tr>
<td>FISCAL-GENERAL LEDGERS; GENERAL JOURNAL VOUCHERS</td>
<td>FE+3 yr</td>
<td></td>
</tr>
<tr>
<td>FISCAL-GRANTS—State and Federal</td>
<td>AC+3 yr AC=End of grant or satisfaction of all uniform administrative requirements for the grant CAUTION: Retention requirements may vary depending on the specific federal funding agency</td>
<td></td>
</tr>
<tr>
<td>FISCAL-INSURANCE CLAIM FILES</td>
<td>AC+3 yr AC=Resolution of claim</td>
<td></td>
</tr>
</tbody>
</table>

**Retention Codes**

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### DISTRICT RECORDS RETENTION SCHEDULE

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<tr>
<th>RECORDS DESCRIPTION</th>
<th>RETENTION PERIOD</th>
<th>LOCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FISCAL-INSURANCE POLICIES</strong>—all types</td>
<td><strong>AC+5 yr</strong>&lt;br&gt;AC=expiration or termination of policy according to its terms</td>
<td><strong>DO</strong></td>
</tr>
<tr>
<td><strong>FISCAL-LONG-TERM LIABILITY RECORDS</strong>—Bonds, etc</td>
<td><strong>AC+4 yr</strong>&lt;br&gt;AC=retirement of debt</td>
<td><strong>DO</strong></td>
</tr>
<tr>
<td><strong>FISCAL-RECEIPTS JOURNAL OR REGISTER</strong></td>
<td><strong>FE+3 yr</strong></td>
<td><strong>DO, SB, DM, DT</strong></td>
</tr>
<tr>
<td><strong>FISCAL-RECONCILIATIONS</strong></td>
<td><strong>FE+3 yr</strong></td>
<td><strong>DO, SB</strong></td>
</tr>
<tr>
<td><strong>FISCAL-REIMBURSABLE ACTIVITIES</strong>—Requests and approval for reimbursed expenses for travel, training, etc.</td>
<td><strong>FE+3 yr</strong></td>
<td><strong>DO, SB</strong></td>
</tr>
<tr>
<td><strong>FISCAL-RETURNED CHECKS</strong>—Uncollectable warrants or drafts</td>
<td><strong>AC+3 yr</strong>&lt;br&gt;AC=After deemed uncollectible</td>
<td><strong>DO, SB</strong></td>
</tr>
<tr>
<td><strong>FISCAL-SIGNATURE AUTHORIZATIONS</strong>—Records authorizing an employee to initiate financial transactions for agency. Also, spending authority limits</td>
<td><strong>US+FE+3 yr</strong></td>
<td><strong>DO</strong></td>
</tr>
<tr>
<td><strong>LEGAL-LITIGATION FILES</strong>—</td>
<td><strong>PM</strong>&lt;br&gt;CAUTION: May contain attorney-client privileged information</td>
<td><strong>DO, SB, DM, DT</strong></td>
</tr>
<tr>
<td><strong>LEGAL-OPEN RECORDS REQUESTS</strong>—documentation relating to approved or denied requests for records under Idaho Public Records Law</td>
<td><strong>PM</strong></td>
<td><strong>DO</strong></td>
</tr>
<tr>
<td><strong>LEGAL-OPINIONS AND ADVICE</strong>—Does not include legal opinions or advice rendered on a matter in litigation or with regard to pending litigation</td>
<td><strong>PM</strong>&lt;br&gt;CAUTION: May contain attorney-client privileged information</td>
<td><strong>DO, SB</strong></td>
</tr>
<tr>
<td><strong>NEWS OR PRESS RELEASES</strong></td>
<td><strong>PM</strong></td>
<td><strong>DO, SB</strong></td>
</tr>
<tr>
<td><strong>PERSONNEL-ACCUMULATED LEAVE ADJUSTMENT REQUEST</strong>—Used to create and adjust employee leave balances</td>
<td><strong>FE+5 yr</strong></td>
<td><strong>DO, SB, DM, DT</strong></td>
</tr>
<tr>
<td><strong>PERSONNEL-APPLICATIONS FOR EMPLOYMENT—HIRED</strong>—Applications, etc. required by employment advertisement</td>
<td><strong>AC+5 yr</strong>&lt;br&gt;AC=Termination of employment</td>
<td><strong>DO, SB, DM, DT</strong></td>
</tr>
<tr>
<td><strong>PERSONNEL-APPLICATIONS FOR EMPLOYMENT—NOT HIRED</strong>—Applications, resumes, etc. required by employment advertisement</td>
<td><strong>AC+2 yr</strong>&lt;br&gt;AC=Date position is filled</td>
<td><strong>DO, SB, DM, DT</strong></td>
</tr>
<tr>
<td><strong>PERSONNEL-BENEFIT PLANS</strong></td>
<td><strong>US+5 yr</strong></td>
<td><strong>DO</strong></td>
</tr>
<tr>
<td><strong>PERSONNEL-COMPLAINT RECORDS</strong>—Complaints received and records documenting their resolution</td>
<td><strong>FE+3 yr</strong>&lt;br&gt;CAUTION: If a complaint becomes the subject of litigation, it is subject to a longer retention period</td>
<td><strong>DO, SB, DM, DT</strong></td>
</tr>
</tbody>
</table>
## DISTRICT RECORDS RETENTION SCHEDULE

### Retention Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>After closed, terminated, completed, expired, settled, or last date of contact</td>
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<tr>
<td>FE</td>
<td>Fiscal Year End (June 30th)</td>
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<td>District Transportation</td>
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</tbody>
</table>

### Records Description

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Retention Period</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel-Corrective Action</td>
<td>Those actions which do not affect pay, status, or tenure and are imposed to correct or improve job performance</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>Personnel-Disciplinary Action</td>
<td>Documentation—those actions that affect pay or status. They include demotion, dismissal, etc.</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>Personnel-Employee Statements</td>
<td>(Affidavits)—for insurance, personnel or other uses for which administration has sought such statements</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>Personnel-Employee Benefits</td>
<td>Documents relating to selection of benefits other than insurance</td>
<td>US + 5 yr</td>
<td>DO</td>
</tr>
<tr>
<td>Personnel-Employee Counseling</td>
<td>Notes, etc. relating to job-specific counseling</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>Personnel-Employee Deduction</td>
<td>Authorizations—documents relating to all deductions of pay</td>
<td>AC + 5 yr</td>
<td>DO</td>
</tr>
<tr>
<td>Personnel-Employee Earnings</td>
<td>Records</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>Personnel-Employee Insurance</td>
<td>District copy of selection records by employees of insurance offered by the District</td>
<td>US + 5 yr</td>
<td>DO</td>
</tr>
<tr>
<td>Personnel-Employee Recognition</td>
<td>Records—Awards, incentives, etc.</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>Personnel-Employment Announcement</td>
<td>Records—Announcement: i.e. polygraph, physicals, interview notes, etc.</td>
<td>2 yr</td>
<td>DO</td>
</tr>
<tr>
<td>Personnel-Employment Contracts</td>
<td>Records—Original dates of hire + 50 yr</td>
<td>DO</td>
<td>DO</td>
</tr>
<tr>
<td>Personnel-Employment Eligibility</td>
<td>Documentation or verification of Federal report form INS L-9</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>Personnel-Employment Selection</td>
<td>All records that document the selection process: i.e. polygraph, physicals, interview notes, etc.</td>
<td>2 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>Personnel-Former Employee</td>
<td>Verification records—minimum information includes name, social security number, exact dates of employment and last known address</td>
<td>PM</td>
<td>DO</td>
</tr>
</tbody>
</table>
## DISTRICT RECORDS RETENTION SCHEDULE

<table>
<thead>
<tr>
<th>RECORDS DESCRIPTION</th>
<th>RETENTION PERIOD</th>
<th>CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONNEL-GRIEVANCE RECORDS—review of employee grievances</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>against policies and working conditions, etc. Includes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>record of actions taken.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-HIRING PROCESS—CRIMINAL HISTORY CHECKS—criminal</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>history record information on job applications</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-JOB PROCEDURE RECORD/JOBS</td>
<td>US+8 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>DESCRIPTION—any document detailing duties ofpositions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>on position-by-position basis</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-LEAVE STATUS REPORT—cumulative report for each</td>
<td>FE+3 yr</td>
<td>DO</td>
</tr>
<tr>
<td>pay cycle showing leave status</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-LIABILITY RELEASE FORM—statements of</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>employees, patrons, etc. who have released the District</td>
<td></td>
<td></td>
</tr>
<tr>
<td>from liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-LICENSE AND DRIVING RECORD CHECK</td>
<td>PM</td>
<td>DO, DT</td>
</tr>
<tr>
<td>PERSONNEL-OVERTIME AUTHORIZATION &amp; SCHEDULE</td>
<td>5 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>PERSONNEL-PAYROLL-DIRECT DEPOSIT APPLICATION/AUTHORIZATION</td>
<td>US+3 yr</td>
<td>DO</td>
</tr>
<tr>
<td>PERSONNEL-PAYROLL-INCOME ADJUSTMENT AUTHORIZATION—used</td>
<td>US+3 yr</td>
<td>DO</td>
</tr>
<tr>
<td>to adjust gross pay, FICA, retirement or compute taxes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-PERFORMANCE EVALUATION</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>PERSONNEL-PERSI ENROLLMENT FILE</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>PERSONNEL-PERSI RECORD OF HOURS WORKED—Irregular help,</td>
<td>Date of hire +50</td>
<td>DO</td>
</tr>
<tr>
<td>half-time or greater</td>
<td>yr</td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-PERSI TERMINATION RECORD</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>PERSONNEL-PERSONNEL INFORMATION—documents that officially</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>change pay, titles, benefits, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-POLICY AND PROCEDURES MANUAL—any manual, etc.</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>that establishes standard employment procedures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-RESUME-UNSOLICITED</td>
<td>1 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>PERSONNEL-SICK LEAVE POOL DOCUMENTATION—requests</td>
<td>LA+3 yr</td>
<td>DO</td>
</tr>
<tr>
<td>submitted, approvals, number of hours transferred in an</td>
<td></td>
<td></td>
</tr>
<tr>
<td>out, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL-TIME CARD AND TIME SHEET</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>PERSONNEL-TIME OFF AND/OR SICK LEAVE REQUEST</td>
<td>FE+3 yr</td>
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</table>
## District Records Retention Schedule

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### Records Description and Retention Period

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<tr>
<th>RECORDS DESCRIPTION</th>
<th>RETENTION PERIOD</th>
<th>CONTROL LOCATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONNEL-TRAINING AND EDUCATIONAL ACHIEVEMENT RECORD-INDIVIDUAL—records documenting training, testing, or continued education</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>PERSONNEL-UNEMPLOYMENT CLAIM RECORD</td>
<td>5 yr</td>
<td>DO</td>
</tr>
<tr>
<td>PERSONNEL-UNEMPLOYMENT COMPENSATION RECORDS</td>
<td>AC+5 yr</td>
<td>DO</td>
</tr>
<tr>
<td>PERSONNEL-W-2 &amp; W-4 FORMS</td>
<td>5 yr from date of termination</td>
<td>DO</td>
</tr>
<tr>
<td>PERSONNEL—WORKER’S COMPENSATION POLICIES</td>
<td>AC+10 yr AC=expiration of policy</td>
<td>DO</td>
</tr>
<tr>
<td>PROCUREMENT-PERFORMANCE BOND—bonds posted by individuals or entities under contract with District</td>
<td>PM</td>
<td>DO</td>
</tr>
<tr>
<td>PROCUREMENT-PURCHASING LOG—Log, etc. providing a record of purchase orders issued, orders received, etc.</td>
<td>FE+3 yr</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>PROCUREMENT-BID DOCUMENTATION—includes bid requisition/authorizations, invitation to bid, bid specifications, and evaluations</td>
<td>FE+3 yr CAUTION: If a formal written contract is the result of a bid, etc., the bid and its supporting documentation must be retained for the same period as the contract.</td>
<td>DO, DM, DT</td>
</tr>
<tr>
<td>RECORDS MANAGEMENT—RECORDS RETENTION SCHEDULE; DISPOSITION LOG (listing records destroyed or transferred); CONTROL MATERIALS (indexes, card files, etc.); DESTRUCTION APPROVAL SIGN-OFFS</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>SAFETY-ACCIDENT REPORTS</td>
<td>8 yrs* For Minors, 8 yrs after minor reaches age of 18</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>SAFETY-DISASTER PREPAREDNESS AND RECOVERY PLANS</td>
<td>PM</td>
<td>DO, SB, DM, DT</td>
</tr>
<tr>
<td>SAFETY-EVACUATION PLANS</td>
<td>PM</td>
<td>DO, SB</td>
</tr>
<tr>
<td>SAFETY-FIRE ORDERS—issued by fire marshal to correct deficiencies in compliance with the fire code</td>
<td>AC+3 yr AC=deficiency corrected</td>
<td>DO, SB, DM</td>
</tr>
<tr>
<td>SAFETY-HAZARDOUS MATERIALS DISPOSAL RECORDS—Material safety data sheets must be kept for those chemicals currently in use that are affected by the Hazard Communication Standard in accordance with 29 CFR § 1910.1200(g).</td>
<td>PM</td>
<td>DO, DM</td>
</tr>
</tbody>
</table>
**DISTRICT RECORDS RETENTION SCHEDULE**

<table>
<thead>
<tr>
<th>Retention Codes</th>
<th>Records Description</th>
<th>Retention Period</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC—After closed, terminated, completed, expired, settled, or last date of contact</td>
<td>LA—Life of Asset</td>
<td>PM—Permanent</td>
<td>US—Until Superseded</td>
</tr>
<tr>
<td>FE—Fiscal Year End (June 30th)</td>
<td>DO – District Office</td>
<td>SB – School Buildings</td>
<td>DM – District Maintenance</td>
</tr>
</tbody>
</table>

**RECORDS DESCRIPTION**

| SAFETY-INCIDENT REPORTS—Reports concerning incidents which, upon investigation, were of a non-criminal nature | 3 yr (or 30 yr*) | DO, SB, DM, DT |
| SAFETY-INSPECTION RECORDS—Fire, safety, and other inspection records of facilities and equipment | AC+3 yr | DO, SB, DM |
| SAFETY-MATERIAL DATA SAFETY SHEETS | 30 yrs after the end of use of the substance | DO, DM |
| SAFETY-WORKPLACE CHEMICAL LISTS | 30 yr | DO, SB, DM |
| STUDENTS-EDUCATION RECORDS—Student’s name, birth date, last address, dates of attendance, graduation date and grades earned | PM | DO, SB |
| STUDENTS-SPECIAL EDUCATION RECORDS—educational records, including eligibility documentation and IEPs | FE+6 yr | DO, SB |
| STUDENTS-MEDICAID RECORDS—claims, reimbursements, and supporting documentation | FE+5 yr | DO, SB |
| VEHICLE-INSPECTION, REPAIR AND MAINTENANCE RECORDS | LA+1 yr | DO, DT |
| VEHICLE-TITLE AND REGISTRATION | 1 yr | DO, DT |
| VOLUNTEER RECORDS—records may include recruitment and selection records, volunteer personnel and intern personnel information forms, intern agreements, volunteer and intern time records, emergency notification forms, insurance documentation and correspondence | AC+3 yr | PM | DO, SB |
| AC=Date of the correction of the deficiency, if the inspection report reveals a deficiency. | AC=End of term of volunteer or intern |
| WEBSITE/WEB PAGES—INTERNET/INTRANET—system development documentation for initial setup; subsequent changes and content of pages | PM | DO, SB |

In the event that District records do not correspond to any of the above listed categories, the Superintendent will determine the period of retention for a particular record.

Legal References:  I.C. § 33-407 Return of Canvass of Elections  
I.C. § 33-508 Duties of Clerk  
I.C. § 33-701(8) Fiscal Year—Payment and Accounting of Funds