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## **SECTION 300**

### **FINANCIAL ADMINISTRATION**

#### **301.0 FISCAL MANAGEMENT**

##### **301.1 - The Goal of Fiscal Management**

One of the primary responsibilities of the Board of Trustees is to secure adequate funds to carry out a high level program of education. The quantity and quality of learning programs are directly dependent to the funding provided and the effective, efficient management of those funds.

As trustees of local, state and federal funds allocated for use in public education, the Board shall fulfill its responsibility to see that funds are used to achieve the purposes intended. Because of resource limitations, fiscal concerns often overshadow the educational program. Recognizing this, the District must take specific action to ensure that education remains primary. This concept shall be incorporated into Board operations and into all aspects of District management and operation.

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

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

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

## **301.2 - Financing Educational Programs**

A goal of the Board of Trustees is to provide each student with the most effective and efficient educational program possible within the financial means available. It is imperative that all personnel in the Culdesac Joint School District establish and practice sound fiscal management procedures which guarantee the maximum utility from each dollar expended.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

## **301.4 - Allowable Uses for Grant Funds - EDGAR Requirements**

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

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

### **Legal Reference:**

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

**Adopted: January, 2017**

## **302.0 THE ANNUAL BUDGET**

### **302.1 - Purpose of Budget**

The annual budget reflects income and expenditures related to the operation of the school district. As such, it is the financial outline of the District's planned expenditures for the fiscal year. It also helps establish the legal limits of taxation with the Culdesac Joint School District for any given year. The ultimate purpose is to manage a balanced budget with expenditures staying within overall budgetary figures.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **302.2 - Budget Planning, Preparation, and Management**

Overall budget preparation shall reside in the office of the Clerk of the Culdesac Joint School District. Leadership in coordinating staff input into the budget process shall be the responsibility of the superintendent or his/her designee.

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

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **302.3 - Budget Hearing and Adoption**

It is the responsibility of the Superintendent and District Clerk to have the budget presented to the Board of Trustees on a timely basis so that it is adopted at least twenty-eight (28) days prior to the Board's annual meeting in July. The Board shall hold a public hearing on the proposed budget and shall adopt the budget at the public hearing, or at a special meeting, held no later than fourteen (14) days after the public hearing.

#### **Budget and Program Planning**

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

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

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

### **Budget Adjustments**

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

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

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

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

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

**Idaho Code Sections 33-402, -512, -701, -801, -802**

**Reviewed & Adopted: July 9, 2008**

### **302.4 - Budget Implementation**

The adopted budget becomes the “financial roadmap” for district expenditures for the fiscal year. The superintendent and District Clerk are authorized to make commitments on behalf of the District in accordance with the adopted budget. The superintendent is authorized to delegate spending authority to other administrators within the District for budget items that directly affect the operations under the jurisdiction of the administrator. The total amount budgeted in any one item is the maximum that may be expended during that fiscal year unless specific permission to over-expend a particular item is granted by the superintendent or his/her designee.

Funds held for contingencies may not be expended without approval from the Board.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **302.5 - Budget Amendments**

The Board of Trustees shall periodically review the district budget, and may make adjustments, transfers, or amendments to the adopted budget if they deem necessary. However, revenues from the district’s maintenance and operation levy shall not be subject to adjustment once the budget is adopted.

**Idaho Code Sections 33-402, -701, -802**

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

## **303.0 PURCHASING PROCEDURES**

### **303.1 - Required Use of Purchase Orders**

Purchasing of all equipment, materials, supplies, contract services and other items for which an obligation to pay is created within the School District shall be made by purchase order if the obligation is over \$50.00. For purchases under \$50.00, the employee may seek use of the petty cash fund if purchase of the item is essential to the immediate education of the student.

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

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

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **303.2 - State Expenditure Limitation**

With the exception of the purchase of curricular materials, whenever the cost of any construction, repair or improvement or the acquisition, purchase or repair of any equipment, or other personal property necessary for the effective operation of the District exceeds Twenty-Five Thousand and 00/100 Dollars (\$25,000.00), formal bids shall be called for by issuing public notice as specified in statute. Specifications shall be prepared and be made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the trustees may reject any bid, reject all bids and publish notice for bids once again. If after calling for bids a second time, no satisfactory bid is received, the Board may proceed under its own direction, subject to the approval of the state board of education.

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

If there is a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, the Board of Trustees may pass a resolution declaring that the public

interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property. Upon passage of the emergency resolution, the Board may expend any sum required in the emergency without compliance with the bidding requirements.

**Idaho Code Sections 33-402, -601**

**Reviewed & Adopted: July 9, 2008  
Adopted: April 24, 2000**

### **303.3 - Local Purchasing**

It is the Board's intention to purchase from local vendors whenever goods and services of equal quality are available at competitive prices. However, since the Board is obligated to obtain the "best goods for the best price", these goods and services will not be purchased locally if they can be secured outside the school district at a savings to local taxpayers. Local suppliers and contractors will be given preference only when all goods and services are equal to those quoted by non-local vendors.

**Reviewed & Adopted: July 9, 2008  
Adopted: April 24, 2000**

### **304.0 BIDS AND QUOTATIONS**

Competition from properly informed and responsible firms and individuals insures value received for tax dollars. Therefore, competitive bidding by advertised invitation, requests for written quotations, and negotiations shall be instituted in a manner that will provide for financially sound practices in the expenditure of school district funds and all student activity funds.

**Reviewed & Adopted: July 9, 2008  
Adopted August 10, 1987**

### **305.0 PERFORMANCE GUARANTEES**

Security for bids and contract performance in the form of a bid bond, cashiers or certified check drawn in favor of Joint School District No. 342 or cash may be requested, when necessary, in the case of bids or quotations. The Superintendent or his designated representative shall determine the proper security called for when related to any bid or quotation. All specifications for supplies, equipment, and services that require bids or quotations shall be in writing. These shall be made available to all prospective bidders.

**Reviewed & Adopted: July 9, 2008**

**Adopted August 10, 1987**

### **306.0 PURCHASING GUIDELINES – DELETED (2/28/18)**

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$300.00, except the Superintendent shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of the District or the health and safety of the staff or students.

Staff members shall not obligate the District without express authority. Staff members who obligate the District without proper authorization may be held personally responsible for payment of such obligations.

**Reviewed & Adopted: July 9, 2008**

**Adopted: August 10, 1987**

## **306.1 – PURCHASING – EDGAR Requirements**

### Authorization and Control

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

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to State purchasing and federal procurement requirements. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$25,000, except the Superintendent shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of the District or the health and safety of the staff or students. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with State purchasing and federal procurement requirements. Staff members shall not obligate the District without express authority. Staff members who obligate the District without proper authorization may be held personally responsible for payment of such obligations.

### Bids and Contracts

With the exception of the purchase of curricular materials, whenever the cost of any construction, repair, or improvement; or the acquisition, purchase, or repair of any equipment; or other personal property necessary for the effective operation of the District exceeds \$25,000, formal bids shall be called for by issuing public notice as specified in statute as well as following federal procurement requirements.

Specifications shall be prepared and be made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the Trustees may reject any bid, reject all bids, and publish notice for bids once again. If after calling for bids a second time, no satisfactory bid is received, the Board may proceed under its own direction, subject to the approval of the State Board of Education.

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

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

### Cooperative Purchasing

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

### Personnel Conflicts of Interest

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

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

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

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

#### Procurement Under a Federal Award

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

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

#### The following activities are prohibited:

The purchase during the school day of any food or service from a District contractor or vendor for individual use;

The removal of any food, supplies, equipment, or school property without proper authorization;

Individual sales by District personnel of any school property, including used items.

#### Violations

Any District officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination.

Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

**Legal Reference:**

I.C. § 18-1351 Bribery and Corrupt Practices – Definitions  
I.C. § 33-316 Cooperative Contracts to Employ Specialized Personnel and/or Purchase  
Materials

I.C. § 33-402 Notice Requirements

I.C. § 33-601 Real and Personal Property – Acquisition, Use or Disposal of Same.

I.C. § 74-401 et seq. Ethics in Government

2 C.F.R. § 200.317 Procurement by States

2 C.F.R. § 200.318 General Procurement Standards

2 C.F.R. § 200.320 Methods of Procurement to be Followed

**Adopted: January, 2017**

### **307.0 PROPERTY CONTROL**

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

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

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

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

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

**Reviewed & Adopted: July 9, 2008**  
**Adopted: August 10, 1987**

### **307.1 CAPITALIZATION POLICY**

#### DEFINITIONS

1. Capitalization Policy – A Policy that determines which District-owned and leased assets will be capitalized for purposes of financial reporting and inventory control processes.
2. Fixed Assets Categories – Fixed assets consist of land, buildings, and improvements thereon, equipment, school buses and furniture. Real Property held as investments is not included in the fixed asset category.

Land – All tracts of land acquired by purchase, gift or bequest, or otherwise acquired, are included in the accounting records. When land is purchased, the valuation includes the amount paid for the land itself and all costs incidental to its acquisition. These costs include legal expenses, broker’s fees, and expenses incurred in preparing the land for use, such as building demolition and grading. When acquired by gift or bequest, the land is recorded at fair market value at the date of acquisition. An independent professional appraisal is considered appropriate for establishing the valuation of land and buildings acquired by gift or bequest.

Buildings – All buildings and structures, including all permanently attached fixtures, machinery, and other apparatus that cannot be removed without cutting into walls, ceilings, or floors, or otherwise damaging the building for the items so removed, are included in this classification. When buildings are purchased or acquired by gift or bequest, the valuation method to be utilized is the same as that for land. Care should be taken to allocate all elements of related cost proportionately between the buildings and the land.

When buildings are constructed, all identifiable direct costs are included, such as payments for insurance and interest during the construction period. If the District’s own labor forces construct the building, the cost should include properly allocated overhead or indirect costs.

Significant alterations, structural changes, extraordinary repairs, and replacements or betterment that increase the usefulness, efficiency, or life of existing building should be added to the recorded valuation as noted later.

Improvements Other Than Buildings – All improvements to land other than buildings such as streets, roads, bridges, pavements, landscaping, and utility distribution systems are included. The valuation method is the same as for land and buildings.

Equipment – Equipment includes all personal property with an extended useful life in excess of one year and is not altered materially through use.

If equipment is purchased, the item is recorded at net, which is the invoice price, less all discounts, plus freight. Trade-in allowances are not deducted in determining the asset value to be recorded.

If an item is fabricated, recording of the asset includes the total of all identifiable direct costs including materials, supplies, labor, installation and indirect costs.

If acquired by gift, the items are recorded at a fair estimate of value at the date of acquisition. Surplus property acquired from the federal government is shown at the value placed on the property by the federal government plus freight and installation costs, unless the value reported is clearly unreasonable. If an item acquired by gift or as surplus property is of significant value, a professional independent appraisal will be utilized to establish the recording value.

### **307.1 Capitalization Policy (continued)**

Construction in Progress – This classification includes all projects for construction of buildings, other improvements and equipment that are in progress at the end of the fiscal year. The valuation includes all accrued capitalized costs.

Excess (Surplus) Property – When excess property is sold outside of the institution, the amount realized from the sale is credited to revenue from sale of excess property. Disposition of the proceeds from the sale depends on the source of funds for the original acquisition of the assets, as well as other legal or administrative policies. If no other restrictions exist, disposition is at the discretion of management.

3. Capital Equipment and Vehicles – The District’s capitalization policy for equipment includes District assets purchased, donated and lease-purchased machinery, and equipment not affixed to a structure.

Stand alone equipment purchased or donated must meet the following criteria before being capitalized:

- a. The item has an expected useful life in excess of five (5) years.

- b. The item's original unit cost or estimated fair market value of assets is over \$5,000.
- c. Computer equipment purchased to enhance existing computer hardware with a unit cost in excess of \$5,000 and extends the expected useful life in excess of five (5) years.
- d. Items with an original unit cost or estimated fair market value of donated assets of \$3,000 will be tracked as "Equipment Inventory" for accountability purposes, but will not be capitalized for depreciation purposes.

Improvement (Betterment) to an existing capital equipment asset must meet both the following to be capitalized:

- a. The life of the asset is prolonged for more than five (5) years.
- b. The cost of the improvement exceeds \$5,000.

Leased equipment, not subject to lease purchase, will not be capitalized.

#### 4. Capital Improvements

- A. Improvements made to property, District-owned or leased, will be capitalized if all of the following criteria are met:
  - a. The total expenditure is \$15,000 or more.
  - b. The properties' useful life is extended for 10 years or more.
  - c. Change in use that significantly increases the value or extends the life.
- B. Expenditures that are of refurbishing or a repair nature will not be capitalized. Refurbishing or repair expenditures are defined as those expenses that do not change the function of the asset, significantly extend the life of the asset or appreciably increase the value of the asset.

For example: Landscaping, Carpet installation, Painting, Drapery cleaning and installation, Asbestos removal, Insulation, Improvements totaling less than \$15,000.

- C. Leased property, not subject to lease-purchase, will not be capitalized.

### 307.1 Capitalization Policy (continued)

#### 5. Depreciation Method

Depreciation will be calculated on the straight-line method of accounting over the estimated life of the asset.

<u>Assets</u>	<u>Years</u>
Buildings and structures	30 years
School Bus	10 years (unless SDE schedule differs)
Automobiles	7 years
Furniture and equipment	10 years
Computer equipment	5 years
Desks and classroom furniture	10 years

PROCEDURE DESCRIPTION

A. General

This procedure is applicable to all District departments. Exceptions to this procedure shall be allowed only when written documentation of an overriding contract, law, or rule is provided to the District’s Superintendent.

B. Procedures

Individual classrooms, schools, and offices are responsible for maintaining control over the fixed assets in their area of responsibility. When a new capital equipment item is purchased, the District office records the value of the asset by payment of the invoice.

The District Office will provide an inventory sheet for recording the new fixed asset inventories to each building and/or classroom by April of each year. Employees must return completed equipment inventory sheets to the district office with the following information: description of the item, quantity, quality, Inventory Tag # and serial #. Inventory sheets will also record any adjustments required and the reason for the adjustment by the end of May. (Such as transfer of equipment placement between classrooms). Disposition of items are to be reported on the inventory sheet each year to be retired from the inventory. Methods of disposal includes the following and reason noted on inventory sheet:

Sale, Destruction, Traded, Vandalism or theft, or Obsolescence of item.

Asset items require an Inventory Tag # to be recorded with assignment of the Purchase Order # (PO) during the purchase approval process by the Superintendent. Assignment of an equipment tag # during the purchasing process will aid in tracking equipment items each year for placement within the proper department and building or classroom. This inventory tag # needs to be recorded on the actual invoice for each equipment item during the staff approval process for payment before submission of payment to the district office.

Each year the Auditors review the district purchased equipment invoices to attain the inventory tag # for management of the fixed assets account and record annual depreciation.

**Emergency Adoption Date:**  
**August 11, 2004**  
**Revision Date:**  
**June 10, 2015**

### **308.0 PETTY CASH**

The use of petty cash funds shall be authorized for specific purchases only. Those purchases will include individual purchases of supplies and materials under the amount of Fifty Dollars (\$50), postage, delivery charges, and freight. Individual personal reimbursements which exceed Fifty Dollars (\$50) should not be made from petty cash funds. Petty cash accounts will be maintained as cash on hand, and the total dollar amount of each petty cash account will be limited to Five Hundred Dollars (\$500).

Each administrator of a school or department with a petty cash fund account may appoint and designate a fund custodian to carry out the bookkeeping and security duties. Monies which are not specifically petty cash monies shall not be co-mingled with the petty cash fund. At the conclusion of each school year, all petty cash funds must be closed out and the petty cash vouchers and cash on hand returned to the business office for processing.

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

**Reviewed & Adopted: July 9, 2008**  
**Adopted: August 10, 1987**

### **309.0 INSURANCE COVERAGE**

Culdesac Joint School District No. 342 shall maintain insurance coverage to adequately protect the properties and interests of the district. These shall include the insurance coverage by the State Insurance Fund. The insurance coverage of the Culdesac Joint School District No. 342, with the exceptions of the State Insurance Fund, group health insurance, income protection and student accident insurance, shall be negotiated through licensed insurance agents of Idaho.

The superintendent shall establish proper procedures for administering the insurance programs.

Annually the superintendent of schools shall arrange for the “insurance agent of record” to review and brief the members of the school board regarding insurance coverage of the district. Said board shall establish coverage limits.

Culdesac Joint School District No. 342 shall maintain Error of Omission coverage at all times for all employees and the school district board members.

The term of coverage, between competitive bidding will be determined by the local school board at the April meeting (or as needed) for the ensuing year.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: August 10, 1987**

## **310.0 PAYMENT OF CLAIMS AGAINST THE DISTRICT**

### **310.1 - Presentation of Claims**

All claims for payment from school district funds will be processed by the District Clerk. Claims must be supported by appropriate purchase orders, vendor invoices, or positive proof that the goods and services received were paid for by the claimant and reimbursement is sought. In no case will the District make payment based on a vendor's statement unaccompanied by proper documentation of goods and services provided.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **310.2 - Claims for Travel Reimbursement**

Every District employee and trustee traveling outside of the District on school business shall be reimbursed for actual documented expenses as outlined in this policy. Official travel of District employees must have prior approval of the Superintendent. All travel expenses must be reported on the established District travel expense claim form and must be approved by the Principal and Superintendent.

#### **Travel**

Employees shall use the practical mode of travel from the standpoint of time and expense. Reimbursement for travel by common carrier shall be limited to the lowest cost means of travel unless it is impractical or not available. All original receipts for travel by common carrier paid by an employee must be attached to the travel expense voucher. Privately-owned automobile mileage shall be computed according to the latest highway maps or mileage charts paid at the Federal GSA Rate.

#### **Lodging**

The actual cost of lodging plus applicable tax will be reimbursed to the traveler. Lodging costs may be billed directly to the District with prior approval of the Superintendent. Official receipts must be attached to the District travel expense claim form.

#### **Meals**

Expenses for meals shall be allowed for District representatives traveling outside the District on official District business. Individuals must leave the District before 7:00 a.m. and return to the District after 6:00 p.m. to receive the full daily allowable reimbursement of \$45.00 per day. Partial-day meal reimbursement within the following limitations:

- Breakfast: If the actual departure is before 7:00 a.m. or if the return is after 8:00 a.m. or after. Per diem rate: \$11.00

- Lunch: If the actual departure time is 11:00 a.m. or the return time is 2:00 p.m. or after. Per diem rate \$12.00
- Dinner: If the actual departure is before 5:00 p.m. or if the return time is 7:00 p.m. or after. Per diem rate: \$23.00

The employee can request the meal per diem before the trip as a benefit subject to IRS regulations; or the employee can request reimbursement for meal expenses with submission of receipts after the trip. The per diem rate includes any gratuity and the District does not reimburse for meals provided by the meeting/conference.

### **Travel Costs Under Federal Award**

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

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

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

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

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

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

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

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

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.

I.C. §33-701                      Fiscal Year – Payment and Accounting of Funds  
2 C.F.R §474                      Travel Costs

**Legal Reference:**

**Reviewed and Revised: 3/2018**  
**Reviewed and Revised: 9/2017**  
**Reviewed: 5/2016**  
**Adopted: 4/2000**

**311.0 DISTRICT EMPLOYEE PAYROLL**

**311.1 - Payroll Schedule**

Unless otherwise established, payment to employees for services rendered to the district will be made on a monthly basis with actual disbursements coming on the 20<sup>th</sup> day of the month. Salary payments for certificated employees will be prorated on a twelve-month basis. Salary payments to classified employees will be made on a twelve (12) month basis.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

**311.2 - Salary Deductions**

Mandatory salary deductions are made under federal and state laws. These mandatory deductions are:

- F.I.C.A. (Social Security/Medicare)
- State and Federal Income Tax
- Idaho State Public Employees Retirement System.

(All certified and classified employees who work over twenty (20) hours per week become automatic members of the Idaho State Public Employees Retirement System. The percentage deducted is governed by law.)

Voluntary Salary Deductions may be made for the following:

1. Professional Associations
2. Section 125
  - a. 401(k) Salary Reduction Agreement

- b. Changes for 401(k) Salary Reduction Forms should be submitted by August 31 to be effective September 1 and/or December 15 due date for January 1 effective date.
3. District Group Insurance (Enrollment date is September 1)
4. Earned Income Credit (E.I.C.)
5. U.S. Savings Bond

(Voluntary payroll deductions are a courtesy extended to employees of Culdesac School District. Culdesac School District will not be responsible for any late fees or other charges assessed to the individual employee).

It is essential that all salary deduction information be in by September 1<sup>st</sup> of each school year to meet enrollment date requirement. Requested changes by employees for the amount of deductions should be given to the payroll officer at the earliest possible time.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: August 10, 1987**  
**Revised: November 13, 1996**  
**Revised: September 1, 2001**  
**Revised: October 9, 2002**

### **311.3 POSITIVE TIME REPORTING POLICY**

#### **Federal Time Reporting**

Many programs administered by Culdesac JSD #342 are funded through federal sources and are obligated to meet federal guidelines in order to qualify. If federal funds are used for an employee's salary/wage, the employee is required to record time spent working on a federal program on their timesheet as hours worked through means of "positive time reporting". "Positive time reporting" is recorded by the employees work duty/schedules as assigned by their supervisor. The schedules are on file in the office.

Any vacation, sick leave, compensatory time taken, holiday pay, or other non-worked pay will be distributed according to the default index(es) assigned to the employee's position.

During the quarterly reimbursement process, a quarterly review and reconciliation is performed by Accounting to ensure time is being charged appropriately.

## **Employee Responsibility**

Employees are responsible to correctly charge actual time worked to the appropriate funding source associated with any federal programs. Separate time sheets are used by the employer per federal source. Employees will work with their supervisors to determine the correct Federal Sources are used on their timesheets.

## **Supervisor Responsibility**

Supervisors are required each pay period to verify hours were actually spent working directly on the federal or other programs, and correct Federal Sources used in coding the timesheet.

## **Program Coordinator/Director Responsibility**

The Program Coordinator or Director will discuss program needs with their Supervisor. Coordinators/Directors will closely monitor activities, expenses and revenue of their program and report any deficiencies to their Supervisor and Accounting. It is the responsibility of the Program Coordinator/Director/or designee to inform Accounting when a funding source has been exhausted, and if a new Federal Source needs to be established due to rollover into new fiscal year funds, the award of an entirely new federal grant, or other funding sources.

**Adopted : February 8, 2012**

## **312.0 FEE INCREASES**

### **312.1 - Purpose of Policy**

Idaho law requires that any new fee, or any established fee that increases more than five (5) percent, is subject to a hearing at a regular or special public meeting of the Board of Trustees.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **312.2 - Definition of Fee**

The term "fee" shall include all charges and fees of the Culdesac Joint School District for services rendered to the students, patrons, and non-residents for traffic education,

adult education, extracurricular activities, towel/locker use, parking on district property, and any other similar services or activities.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **312.3 - Hearing and Approval Process**

Before the Board can adopt a new fee for services or activities, or increase an established fee by more than five (5) percent, they shall do one of the following in advance of the meeting at which the decision will be made:

1. Advertise in a newspaper of general local distribution once each week for two weeks prior to the scheduled meeting; OR
2. Hold three public meetings in three different locations in the district prior to the scheduled meeting; OR
3. Provide a single mailing to all district residents, giving all pertinent information about the fees and the scheduled Board meeting, provided that the meeting may not be held less than seven days after the mailing of the notices.

**Idaho Code Sections 60-106, 63-1311A**

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **313.0 INVESTMENT OF DISTRICT FUNDS**

Funds received by Culdesac Joint School District, which are not needed to meet current financial obligations, are classified as idle funds. The Board authorizes the chief financial officer to invest such idle funds as authorized by Idaho Code. Unless otherwise restricted by law, any interest or profit from such investments shall be credited to the general fund.

**Idaho Code Sections 33-701, -901, 67-1210**

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **314.0 PROHIBITION AGAINST GRATUITIES**

In addition to the conduct enumerated in Idaho law and the Code of Ethics of the Idaho Teaching Profession, school personnel shall not accept gratuities of any kind from vendors or potential vendors desiring to furnish goods and services to the school district. If such practices are part of the vendor's business, the vendor will be encouraged to provide cash discounts instead of "free materials and/or goods."

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **315.0 DISPOSAL OF SCHOOL PROPERTY**

#### **315.1 - Sale of Unused Property Under \$500**

For property, such as equipment, books and materials, that has an estimated value of less than five hundred dollars (\$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.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

#### **315.2 - Sale of Unused Property Under \$1,000**

For property, such as equipment, books and materials, that has an estimated value of less than one thousand dollars (\$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 (1) published advertisement is required.

**Idaho Code 33-402, -601**

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **315.3 - Sale of Unused Property Over \$1,000**

For property with a value of one thousand dollars (\$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. 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 (10) years and must bear an annual interest rate of not less than seven percent (7%) interest. Title to property sold on contract shall remain in the District until full payment is received.

**Idaho Code 33-402, Idaho Code 33-601**

**Reviewed & Adopted: July 9, 2008**

### **315.4 - Sale of Property other than Real Property**

Equipment or other property owned by the Culatesac Joint School District No. 342 and no longer usable or required for school purposes, as determined by the Superintendent and the Board of Trustees, shall be sold pursuant to the Statutes of the State of Idaho.

**Reviewed & Adopted: July 9, 2008**

#### **315.4.01 Public Sale**

Property to be sold to the public on a bid basis shall be advertised in a notice of sale inviting sealed bids and shall appear in a newspaper of local circulation or publicly posting said notice of sale in conformity with the statutes of the State of Idaho.

**Reviewed & Adopted: July 9, 2008**

#### **315.4.02 Reservations**

Culatesac Joint School District No. 342, as determined by the Board of Trustees, reserves the right to reject any and all bids, to accept any one or more items of a bid, or to waive any irregularities in the bids, or in the bidding.

**Reviewed & Adopted: July 9, 2008**

### **315.4.03 Disqualification of Bidders**

When a successful bidder fails to meet full payment for the property and/or fails to remove the property from the School District premises within the prescribed limits of time, The Board of Trustees reserves the right to award the bid to the next highest bidder, or to declare the property available through obtaining new bids or by private sale.

**Reviewed & Adopted: July 9, 2008**

### **315.4.04 Determination of Award for Tie Bids**

When two (2) or more identical bids representing the highest bid received are submitted for the same property, the Board of Trustees shall determine the award of the bid in the following order:

1. By elimination through permitting any but not all bidders in contention to withdraw their bids by written request.
2. By extending preference to a legal, voting resident of Nez Perce/ Lewis Counties, providing all other bidders in contention are non-residents of Nez Perce/ Lewis Counties.
3. By a public drawing or coin toss to select the successful bidder.

### **General Conditions of Sale**

Property as designated for sale shall be sold to the highest bidder for cash and on an “as is” and “where is” basis. The initial sale shall be offered to the general public.

Successful bidder, upon payment to the School District, shall be required to remove the property from the School District premises at their own risk and expense within fifteen (15) calendar days after they have been issued notices of award of bid.

**Reviewed & Adopted: July 9, 2008**

### **315.4.05 Sale of Real Property**

Whenever the Board of Trustees determines that any real property belonging to Joint School District No. 342 is no longer needed or necessary for the best interests of the district, such property shall be sold in accordance with the Statutes of the State of Idaho.

**Reviewed & Adopted: July 9, 2008**

### **315.4.06 Exchange of Real Property**

The Board may exchange real or personal property for other property provided that: 1.) such property is appraised; 2.) one-half (1/2) plus one (1) of the members of the **FULL** Board determine such conveyance/exchange is in the best interest of the District; 3.) and a resolution is passed authorizing such exchange of real and/or personal property to any of the following:

1. U.S. Government
2. City;
3. County;
4. State of Idaho;
5. Hospital District;
6. School District;
7. Library District;
8. Community College District;
9. Junior College District; or
10. Recreation District

**Reviewed & Adopted: July 9, 2008**

### **316.0 MONEY FROM THE SALE OF PROPERTY, SUPPLIES, OR EQUIPMENT**

Monies collected from the sale of School District property, supplies, or equipment purchased with School District funds, payments for damages to School District property, or fees collected for service or the use of facilities shall be deposited with the District office for credit to the proper fund. These deposits shall be made as soon as possible after receipt of the money and in no case, no longer than thirty (30) days after receipt of the money.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: August 10, 1987**

### **317.0 RENTAL AND USE OF DISTRICT PROPERTY**

#### **317.1 - Rental of Property**

District facilities may be made available for community use when such use is not in conflict with the needs of the school district, and when the activity is compatible with the facility being requested. The school district does not desire to compete with privately-owned space in the local business community that may otherwise be available.

Rental fees charged for the temporary use of any school facilities shall be in accordance with the schedule of fees established by the trustees. Any monies collected for the use of school facilities shall be deposited to the general operating fund of the district and used for any general purposes of the district.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **317.2 - Use of District Equipment**

It is the policy of the board of trustees that school district equipment should be kept secure and maintained for the purposes for which it was purchased. As such, district equipment is specifically reserved for work on school projects. It is permissible for teachers and others to use computers and other associated equipment with prior administrative approval during summer breaks, etc., when such equipment is used to further the employee's expertise in the use of such equipment to the benefit of students.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

### **317.3 - Prohibition Against Loaning Equipment**

District equipment is not available for the personal use of employees or other individuals by loan or by rental. Employees are expressly forbidden from loaning district-owned equipment to themselves or others for off-campus use. This prohibition extends to the loaning of an employee's assigned keys to others, including family members, for the purpose of gaining access to district buildings and equipment.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: April 24, 2000**

## **318.0 GIFTS, GRANTS, REQUESTS**

A gift shall be defined as money, real or personal property and personal services provided without consideration.

Gifts from organizations, community groups, and/or individuals that will benefit the district shall be encouraged by the district administration. Individuals or groups contemplating presenting a gift to a school or the district shall be encouraged to discuss, in advance, with the building principal or the superintendent what gifts are appropriate and needed.

Community groups or individuals may donate equipment to the district. Such equipment shall be added to the district's inventory, provided it is operative at the time of donation and meets an educational purpose of the district.

The Joint School District No. 342 may accept gifts if the following criteria are met:

1. The gift must be appropriate and related to an educational or service function of the district.
2. Audio-Visual equipment, library materials, books, and special instructional equipment must meet standards comparable to those already established for such items purchased by the school district.
3. The gift, donation, grant, or bequest does not remove any degree of control of the school district from the Board and will not cause inequitable treatment of any student(s) or student group(s).

The donor of a gift to the Culdesac Joint School District No. 342 must agree to the following:

1. The gift becomes the property of the school district, but a suitable marker or notation may be made designating the source of the gift.
2. If the gift is in cash to pay for a specific item, the specifications for such item will be established by or in agreement with the School Administration and/or the Board of Trustees. Any gift if \$500.00 or more will take a decision of the board.

A gift may be refused for any of the following reasons:

1. The offer of a gift which would initiate a service that the school district would not be able to continue due to excessive expense or operation.
2. The offer of a gift that would create an unreasonable inequality in the service rendered to a specific segment of the student population.
3. The offer of a gift which would obligate any or all school district personnel to an individual, group, or enterprise.
4. The offer of a gift that is to be used only by a specific employee of the school district.
5. The offer of a gift that has no educational, cultural, or esthetic value.
6. The offer of a gift which is politically motivated or intends to further private financial gain for some individual, or business.

The district reserves the right to accept or decline any proposed gifts. In determining whether a gift will be accepted, consideration shall be given to district policies, goals, and objective (with particular emphasis on the goal of providing equip educational opportunities to all students) and adherence to the basic principles outlined in board-approved regulations.

Propositions giving funds, equipment, or materials to the school with a “matching agreement” or restriction are generally not acceptable. Acceptance of donated equipment or materials may depend upon the compliance with the board’s policy of standardizing materials and equipment in the district which could restrict gifts purchased by the parent-teacher organizations to individual schools.

Any gift or grant accepted by the board or the superintendent as its executive officer shall become the property of the board of education and will comply with all state and federal laws.

**Reviewed & Adopted: July 9, 2008  
Adopted August 10, 1987**

### **319.0 CLASS GIFTS TO SCHOOL**

In order for class gifts to be accepted by the school, they must meet the following criteria:

- Enhance the educational or aesthetic aspects of the school.
- Books, library materials, instructional materials, and equipment shall meet standards at least equal to those established for items purchased by the Culdesac School District.
- Equipment must be operable by intended users and subject to easy maintenance.
- Gifts relate to building and grounds shall be approved by the Board of Trustees after consultation with the Superintendent, and in some cases with the architect who drafted the original building plans.
- Any gift to the school must be acceptable to the principals.

**Reviewed & Adopted: July 9, 2008  
Adopted: August 10, 1987**

### **319.1 - Endowment Funds Resolution**

WHEREAS, the Board of Trustees (sometimes hereinafter referred to as "Board") recognizes that direct private support can be an important element in the funding of quality public education, and WHEREAS, it is in the best interests of Culdesac Joint School District No. 342 (hereinafter called "District") and its patrons that the Board establish a program for solicitation, administration and disbursement of private gifts in support of the programs of the District, NOW, THEREFORE, BE IT RESOLVED, that the District hereby establishes the following dedicated funds to receive gifts, devises and bequests, and for the income there from for the following purposes:

- Academic Fund: A fund to promote, provide, support and maintain academic programs of the District and facilities and equipment with respect thereto.
- Extracurricular Activities Fund: A fund to promote, provide, support and maintain extracurricular programs and activities now or hereafter sponsored by the District and facilities and equipment with respect thereto.

BE IT FURTHER RESOLVED, that the monies and properties received by and/or deposited in the funds created by this resolution shall be received, administered and disbursed upon the following terms and conditions:

- A. All gifts, devises and bequests made to the District and designated as a gift to either of said funds shall be deposited in said fund, invested and reinvested and the income only there from shall be used for the above- specified purposes.
- B. Any undesignated gift, devise or bequest made to the District may, in the sole discretion of the Board, be:
  - Deposited, in whole or in part, in either or both of said funds, or
  - Otherwise used by the District in such manner, as the Board shall, in its sole discretion, determine.

Any undesignated gift, devise, or bequest deposited at the direction of the Board in either of said funds shall become a part of such fund for all purposes and shall be subject to the terms and conditions of this resolution as now adopted or hereafter amended.

- C. The funds herein established are intended to be in the nature of endowment funds. The principle of the funds shall be retained in the funds. Only the current and accumulated income of the funds shall be disbursed for the purposes herein set forth. As used in this Resolution, the term "income" may, in the Board's discretion, include gain realized upon the disposition of property of a fund.
- D. The property of each fund shall be invested and reinvested in such lawful manner, as the Board shall, from time to time, determine. The property of the funds may be consolidated for investment or administrative purposes, or to the extent permitted by law, may be consolidated for such purposes with other funds of the District, preserving, however, the proportionate share of each fund in the consolidated whole.
- E. As to each fund, the Board shall appoint an advisory board consisting of not more than ten (10) patrons of the District to aid and advise the Board in promotion of private financial support for each fund and the purposes thereof, solicitation of funds, the administration of the funds and the disbursement of income therefrom. Each advisory board shall select a chairman and may adopt such rules for its internal administration as it deems proper; provided, however, that any action taken by an advisory board shall not be binding upon the Board of Trustees, who shall have full and final authority with respect to the funds and all questions arising hereunder or with respect thereto. The members of each advisory board shall serve for the term of three (3) years, except that the terms of the initial members of the advisory board may be staggered in such manner as the Board of Trustees determines. The Superintendent of Schools shall be an ex-officio member of each advisory board.

- F. The funds herein created are established and shall, at all times, be administered exclusively for public educational purposes as an integral part of Culdesac School District No. 342 and not as a separate trust. Notwithstanding any contrary provisions herein contained, the funds shall, at all times, be administered in a manner which exempts the income of such funds from federal income taxation and which exempts gifts, devises, and bequests to said fund from federal estate and gift taxes and, further, so that such gifts shall be eligible for the state and federal income tax charitable deduction.
- G. This Resolution and the provisions hereof may be modified or amended from time to time upon the affirmative vote of three (3) of the trustees then serving, or their successors; provided, however, that no amendment shall permit the disbursement of the principal of a fund and no amendment shall permit the funds or the income there-from to be used for any purposes which is not related to public education.
- H. The funds created by this Resolution may be terminated upon unanimous vote of the Trustees of the District if, in the judgment of the Trustees, the administration of the funds, or either of them, as separate dedicated funds of the district, is no longer feasible for reasons which shall be specified in the resolution of termination and which may include the insufficiency of the funds or the income there-from to accomplish the purposes for which created. Upon termination of either or both of the funds, the property of such terminated fund or funds may be used by the District for public educational purposes in such manner as the Trustees shall, from time to time, determine, free of the restrictions created in this Resolution.

**Reviewed & Adopted: July 9, 2008**  
**Adopted May 21, 1985**

### **320.0 SCHOOL ACTIVITY FUNDS**

There will be one student account held at a local bank. All school sponsored and school related student activities, including fundraisers, shall run accounts within the main account. Deficit spending will not be allowed.

Properly authorized and approved written Purchase Orders (P.O.'s) shall be the basis for initiating purchases which are not within the scope of contracts. Purchase orders must be signed by authorized personnel of the school district. Payment for goods and services must be verified that all terms and conditions were complied with in the purchase order. All payments shall be made by check from the respective student account of the Associated Student Body Funds.

Purchasing guidelines for the Student Activity Funds must follow the same accounting practices as those established for district expenditures. Expenditures from the Student Funds will be accounted for by receipts. A system of accounting will insure exact and continuous record keeping of all student funds.

Any secondary (7-12) school student group participating in a school approved or sponsored activity may establish a fund within the financial structure of the secondary school of which it is part. All such funds shall conform to regulations on file in the Superintendent's office related to state statute.

**Reviewed & Adopted: July 9, 2008  
Idaho Code 33-701**

**Adopted: November 15, 1995**

### **321.0 STUDENT BODY ACTIVITY FUNDS**

Student Body Activity Funds are to be used to finance a program of extra-curricular activities augmenting the activities provided by Culdesac Joint School District No. 342.

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

The management of student activity funds shall be consistent with sound business practices. Authority is delegated to the superintendent to require conformance to a system of record and procedure for recording the transactions of the funds.

Student body business shall be conducted in such a manner as to offer minimum competition to local commercial concerns, Student activities shall be financed in so far as possible from the collection or solicitation of funds from the pupils of the school in which the activity is conducted. Public solicitation of funds may be permitted by the board in those cases where the activity to be financed is of interest to the community.

Disbursement from any of the student body activity funds are to be signed by at least two of the following: Superintendent, Principal, Clerk, and/or School Secretary.

**Reviewed & Adopted: July 9, 2008  
Adopted: September 11, 1994**

## **322.0 SCHOOL ACTIVITY FUNDS**

### **322.1 - General Statement of Accounts**

There will be one student account held at a local bank. All school sponsored and school related student activities, including fundraisers, shall run accounts within the main account. Deficit spending will not be allowed.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: November 15, 1995**

### **322.2 - Authorization and Approval of Purchases**

Properly authorized and approved written Purchase Orders (P.O.'s) shall be the basis for initiating purchases which are not within the scope of contracts. Purchase orders must be signed by authorized personnel of the school district. Payment for goods and services must be verified that all terms and conditions were complied with in the purchase order. All payments shall be made by check from the respective student account of the Associated Student Body Funds.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: November 15, 1995**

### **322.3 - Purchasing Guidelines**

Purchasing guidelines for the Student Activity Funds must follow the same accounting practices as those established for district expenditures. Expenditures from the Student Funds will be accounted for by receipt. A system of accounting will insure exact and continuous record keeping of all student funds.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: November 15, 1995**

### **322.4 - Secondary Student Accounts**

Any secondary (7-12) school student group participating in a school approved or sponsored activity may establish a fund within the financial structure of the secondary school of which it is part. All such funds shall conform to regulations on file in the Superintendent's office related to state statute. The senior class officers, in concert with the secondary principal, will determine the financial obligations of the graduating class. This amount, plus (10%) ten percent, shall be set aside for these obligations at the end of the school year. Unencumbered fund accounts will follow each class from their 7<sup>th</sup> grade year through their 12<sup>th</sup> grade year. Unencumbered senior funds, after all

outstanding obligations are accounted for, shall be returned to the class as a whole. These funds will be released to a group consisting of no less than:

1. the class president
2. the senior class treasurer
3. the senior class parent designee

Any excess monies that remain in the senior class account after graduation will be transferred to the Culdesac High School Alumni Account.

**Idaho Code 33-701**

**Reviewed & Adopted: July 9, 2008**  
**Adopted: November 15, 1995**

### **322.5 - Senior Non-school Affiliated Activities**

Unencumbered senior funds, after all outstanding obligations are accounted for, shall be returned to the class as a whole. Funds may be used for non-affiliated school activities under the direction of the parent designee. The district is released from all liability related to these activities and is the responsibility of the sponsoring parents. Participating parents and students are bound by the state statutes covering minors. These funds will be released to a group consisting of no less than:

1. the class president
2. the senior class treasurer
3. the senior class parent designee

Any excess monies that remain in the senior class account after graduation will be transferred to the Culdesac High School Alumni Account.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: January 10, 2001**

## **323.0 STUDENT BODY ACTIVITY FUNDS**

### **323.1 - General Statement**

Student Body Activity Funds are to be used to finance a program of extra-curricular activities augmenting the activities provided by Culdesac School District No. 342. Projects for raising of funds shall generally contribute to the educational experience of students and shall not detract from the instructional program.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: October 11, 2000**

### **323.2 - Management and Authority**

The management of student activity funds shall be consistent with sound business practices. Authority is delegated to the superintendent to require conformance to a system of record and procedure for recording the transactions of the funds.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: October 11, 2000**

### **323.3 - Business Conduct**

Student body business shall be conducted in such a manner as to offer minimum competition to local commercial concerns, Student activities shall be financed in so far as possible from the collection or solicitation of funds from the pupils of the school in which the activity is conducted. Public solicitation of funds may be permitted by the board in those cases where the activity to be financed is of interest to the community.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: October 11, 2000**

### **323.4 - Disbursement of Funds**

Disbursement from any of the student body activity funds are to be signed by at least two of the following: Superintendent, Principal, Clerk, and/or School Secretary.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: October 11, 2000**

### **324.0 TUITION FOR OUT-OF-STATE STUDENTS**

Students, who are residents of another state, must have an open-enrollment waiver and are subject to all conditions, tuitions will be charged in the amount set forth by the Bureau of Finance for the State Department of Education. This amount is computed annually and the student will be charged the current year's fee.

The tuition will be accessed on a monthly schedule and failure to pay may result in the student being denied continued attendance in Culdesac Joint District No. 342.

**Reviewed & Adopted: July 9, 2008**  
**Adopted: March 9, 1994**

### **325.0 LOCAL SCHOOL WELLNESS**

It is the goal of the Culdesac School District to strive to make a significant contribution to the general well being, mental and physical capacity, and learning ability of each student and afford them the opportunity to fully participate in the education process. The Culdesac School District promotes healthy schools by supporting wellness, good nutrition, and regular physical activity as a part of the total learning environment. The District supports a healthy environment where children learn and participate in positive dietary and lifestyle practices. By facilitating learning through the support and promotion of good nutrition and physical activity, our school contributes to the basic health status of children. Improved health optimizes student performance potential and ensures that no child is left behind.

Healthy eating is demonstrably linked to reduced morbidity and risk of mortality from many chronic diseases.

The Board directs the Superintendent to inform and update the public, including parents, students, and others in the community, about the content and implementation of the wellness policy. Such information may be provided on the District website, through dissemination of student handbooks, or in any other manner the school district may deem appropriate.

#### **Definition**

For the purposes of this policy the school day is defined as midnight before to 30 minutes after the end of the instructional school day.

#### **Goals for Wellness Promotion**

The District shall review and consider evidence-based approaches in establishing goals for school based activities to promote student wellness. This may include review of the “Smarter Lunchroom” tools and strategies.

To ensure the health and well being of all students, it is the policy of the District to:

1. Ensure that foods sold at school during the school day meet or exceed the nutritional standards required by the USDA’s National School Lunch Program, the National School Breakfast Program, and the Smart Snacks in Schools regulations. Exceptions can be made for infrequent food sales fundraisers that occur no more than the number of times determined appropriate by the Idaho State Department of Education during the school year and are not held during school meal times. Fundraisers will be tracked at each school site by a designee of the Superintendent in charge of compliance at that site;
2. Ensure that non-compliant and non-exempt fundraising food sales will not occur on school grounds during the school day. The District operates under United States Department of Agriculture (USDA) program regulations of the National School Lunch Program, National School Breakfast Program, and the Smart Snacks in Schools regulations. These regulations apply to food sold during the school day in school stores, vending machines, and other venues. (Note: There are many healthy fundraising options available to schools including selling books, fresh produce, school spirit merchandise, or other non-food items during the school day. Fundraising activities involving the sale of food consumed outside of school, such as frozen pizza sales, are exempt from the nutrition standards.);
3. Ensure that celebrations that involve food during the school day be limited to no more than one party per class per month and, that each party include no more than one food or beverage that does not meet nutrition standards for Smart Snacks in Schools. The District will disseminate a list of healthy party ideas to parents and teachers.

[Note: The USDA has no role in regulating foods brought from home, but school districts are required to set nutrition guidelines for foods served at school other than those that are sold. The Smart Snacks in Schools regulations only affect foods that are sold on school grounds during the school day. Time honored traditions like treats for birthdays, or foods at an afterschool sporting event, are not subject to those standards.];

The District shall also take measures to promote nutrition and physical activity, engage in nutrition education, and conduct wellness activities. For this purpose, the District may:

1. Ensure that all District schools become certified as a Healthier US Schools Challenge schools and/or enroll as a Team Nutrition schools;
2. Host at least one health fair each year;
3. Draft and regularly distribute a wellness newsletter for students and parents;
4. Review Smarter Lunchroom Movement best practices and evaluate each school’s ability to implement them;

5. Promote healthy eating patterns through classroom nutrition education coordinated with the comprehensive health education program including education, health, and food services;
6. Provide 60 minutes of physical education per week to elementary students and 60 minutes per week to middle school students;
7. Offer a recognition or reward program for students who exhibit healthy behaviors.
8. Start a walking or physical activity club at each school;
9. Offer at least 1 after school physical activity programs;
10. Ensure student have access to hand-washing facilities prior to meals;
11. Annually evaluate the marketing and promotion of the school meal program;
12. Share school meal nutrition information with students and families;
13. Offer students taste-testing or menu planning opportunities;
14. Participate in Farm to School activities and/or have a school garden;
15. Advertise and promote nutritious foods and beverages on school grounds;
16. Offer nutritious foods and beverages at lower prices than other foods and beverages;
17. Offer fruits or non-fried vegetables everywhere foods are sold;
18. Use student feedback to improve the quality of the school meal programs;
19. Offer a staff wellness program;
20. Provide District staff with adequate pre-service and ongoing in-service training that focuses on program administration, nutrition, physical activity, safety, the importance of modeling healthy behaviors, and strategies for behavioral change; and
21. Participate in community partnerships to support wellness programs, projects, events, or activities.

## **Nutrition Standards**

To promote student health and reduce childhood obesity, the District requires all schools within the District to comply with the nutrition standards established by the USDA with respect to all food that is available on school grounds during the school day.

## **Community Participation**

The District shall invite parents, students, representative food service staff of the school food authority, teachers of physical education, school health professionals, the Board, school administrators, and the general public to participate in the development, implementation, and periodic review of this policy.

The school district shall annually make available to the public the content of the policy and an assessment of the implementation of this policy including:

1. The extent to which schools under the jurisdiction of the District are in compliance with the wellness policy;



**Reviewed: 6/2017**

**Reviewed and Revised: 11/2016**

**Adopted: 7/2006**

### **325.1 District Nutrition Committee**

With the purposes of monitoring the implementation of the District's wellness policies, evaluating policy progress, serving as a resource to school sites, and revising the policies as necessary, a District-wide nutrition committee is hereby established to develop, implement, monitor, and review District-wide nutrition and physical activity policies. The Board specifically acknowledges that community participation is essential to the development and implementation of successful school wellness policies.

Following initial development, the committee will meet a minimum of one (1) time annually for continued assessment.

Committee membership will consist of:

1. A Board Member;
2. The District food service coordinator;
3. A parent representative;
4. A student representative;
5. A member of the general public;
6. A staff member representative;
7. An administrative representative as committee co-chair; and
8. The physical education and health program leader as committee co-chair.

Appointments to the committee will be made by the Board Chair.

### **Development**

To help with the initial development of the District's wellness policies, the school will conduct a baseline assessment of the school's existing nutrition and physical activity environments and policies. The results of those school assessments will be compiled at the District level to identify and prioritize needs.

### **Monitoring**

The Superintendent or designee will ensure compliance with established District-wide nutrition and physical activity wellness policies. In the school, the principal or designee will ensure compliance with those policies in his or her school and will report on the school's compliance with the District Superintendent or designee.

School food service staff, at the school or District level, will also ensure compliance with nutrition policies within school food service areas and will report on this matter to the Superintendent or principal.

The Superintendent or designee will develop a summary report every three (3) years on District-wide compliance with the District's established nutrition and physical activity wellness policies based on input from the school. That report will be provided to the school board and may also be distributed to, parent/teacher organizations, the school principal, and school health services personnel in the District.

**Legal Reference:**

Sec. 204, Child Nutrition and WIC Reauthorization Act of 2004	Healthy and Hunger-Free Kids Act
42 USC § 1758b, Section 204	of 2010
42 USC § 1771 et seq.	Child Nutrition Act of 1966
42 USC § 1751 et seq.	National School Lunch Act

**Other References:**

Idaho Wellness Policy Progress Report, Idaho State Department of Education  
Implementation and Monitoring Plan, Idaho State Department of  
Education  
Wellness Policy Guidelines—Elements of Implementation for Final Rule,  
Idaho State Department of Education

**Adopted: August, 2017**

### **325.2 Nutrition Standards**

The District shall provide school meals which meet or exceed the nutritional standards required by United States Department of Agriculture (USDA) program regulations of the National School Lunch Program (NSLP) and the National School Breakfast Program (SBP). Additionally, the District shall comply with requirements of the Healthy and Hunger Free Kids Act of 2010 and the Smart Snacks in Schools standards with regard to the nutritional content of all food sold or provided by the school, including school meals, a la carte items, foods sold from vending machines, and foods sold for fundraisers. The District permits the sale or distribution of nutrient dense, Smart Snack compliant foods for all school functions and activities as well as non-food items. Nutrient dense foods are those foods that provide students with calories rich in the nutrient content needed to be healthy. In an effort to support the consumption of nutrient dense

foods in the school setting the District has adopted the federal nutrition standards cited above for the sale of foods and beverages on school grounds.

The standards focus on reducing sugar, sodium, and high-fat foods and increasing healthy food items like whole grains, fruits, and vegetables.

**Calorie Range:** Schools shall ensure the meals offered to children comply with USDA calorie levels.

**Trans Fat:** Schools shall eliminate foods containing trans-fat on the nutrition label.

**Whole Grains:** All grain offerings shall be whole grain rich.

**Fruits and Vegetables:** Schools shall offer, at a minimum, one fruit on all points of service for breakfast. Schools shall offer at least one fruit and one non-fried vegetable at all points of lunch service each day. Schools shall offer a variety of fresh fruits and vegetables when possible.

**Milk:** Schools shall offer fat-free and low-fat unflavored milk at all points of service. Schools may not sell 2% and whole milk. Flavored milk offerings must be skim milk.

**Water:** Schools shall make water available to students during meal service free of charge.

**Legumes:** Schools shall offer legumes (dry beans and peas) at least one time per week along with other required vegetable subgroups.

**Sodium:** Schools shall limit sodium to meet NSLP and SBP standards.

**Condiments:** Schools shall not have salt shakers or packets available. Schools shall not have sugar dispensers or packets available. Schools shall accurately reflect condiment usage in nutrient analysis and on production records. Schools are encouraged to use low-fat condiments and/or control portions of high-fat condiments.

**Legal Reference:**

42 U.S.C. 1751 et seq. National School Lunch Act  
7 CFR Parts 210 Nutrition School Lunch and School Breakfast Programs:  
Final Rule  
Smart Snacks in School Regulations by the United States Department of  
Agriculture  
Smart Snacks in School Policy by the Idaho State Department of Education—  
Child Nutrition Programs

**Other Reference:**

<http://www.sde.idaho.gov/cnp/sch0mp/snacks.html>

**Adopted: August, 2017**

### **325.3 Guidelines for Food and Beverages Sales**

This policy shall apply to all foods sold outside of reimbursable school meals, such as through vending machines, cafeteria a la carte snack lines, fundraisers, school stores, etc.

The District encourages the use of nutrient dense foods for all school functions and activities. Nutrient dense foods are those foods that provide students with calories rich in the nutrient content needed to be healthy. At any school function (parties, celebrations, feasts, sporting events, etc.) healthy food choice options should be available. All foods will adhere to Smart Snack regulations, unless approved by an administrator as an exemption.

#### **Elementary Schools**

The school food service program will approve and provide all food and beverage sales to students in elementary schools. Given young children's limited nutrition skills, food in elementary schools should be sold as balanced meals. If available, foods and beverages sold individually should be limited to low-fat and non-fat milk, fruits, vegetables, and whole grains.

#### **Middle/Junior High and High Schools**

In middle/junior high and high schools, all foods and beverages sold individually outside the reimbursable school meal programs (including those sold through a la carte [snack] lines, vending machines, student stores, or fundraising activities) during the school day will meet the nutrition standards found in the Smart Snacks in Schools regulations.

#### **Vending Machines**

The Board of Trustees has determined that there shall be no installations of vending machines except as approved by the Superintendent. The Superintendent will have the authority to determine whether such machines may be installed, where they will be placed, and during which hours they might be used. All revenue produced from this source shall be deposited in the designated activity fund as approved by the Board. Revenues may be spent only on those purposes for which general revenue may be expended.

All vending sales shall comply with the standards of the Smart Snacks in Schools regulations and documentation of compliance shall be retained.

## **Snacks**

Snacks served during the school day or in after-school care or enrichment programs will make a positive contribution to children's diets and health, with an emphasis on serving fruits and vegetables as the primary snacks and water as the primary beverage and will meet the standards of the Smart Snacks in Schools regulations. Schools will assess if and when to offer snacks based on timing of school meals, children's nutritional needs, children's ages, and other considerations. The District will disseminate a list of healthful snack items to teachers, after-school program personnel, and parents. The District will also use the Smart Snacks calculator.

If eligible, schools that provide snacks through after-school programs will pursue receiving reimbursements through the National School Lunch Program.

## **Fundraising Activities and Concessions**

Any fundraising requires administrative approval and will be tracked by school site.

Any food items sold at the school site during the school day, defined as from midnight until a half-hour after the end of the instructional day, and intended for consumption there, must meet the requirements of the Smart Snacks in Schools regulations, except for exempt fundraisers. The number of exempt fundraisers held annually may not exceed the number established by the Idaho State Department of Education unless special permission is granted by the State Department of Education.

Any fundraising activities that involve foods not intended for consumption in schools, such as the sale of cookie dough or frozen pizza outside of school, shall also be exempt.

Foods sold at exempt fundraisers may not be sold in competition with school meals in the food service area during any meal service. To create a school environment that supports the promotion of healthy food and beverage choices for children, it is important to consider all venues where food and beverages are consumed or sold. The following recommendations are made to promote healthy choices for children related to fund-raising activities supported by the school:

1. Offer only non-food items that raise funds such as books, gift wrap, candles, plants, flowers, school promotional items, etc.; and
2. Whenever food and beverages are sold that raise funds for the school through fundraisers exempted as outlined above, include healthy food choices as well.

Organizations operating concessions at school functions should include healthy food choices in their offerings. It is recommended that groups market these healthy options at a lower price to encourage selection by students. If these foods and beverages are consumed on school grounds, during the school day, and are not exempt fundraisers, they must comply with the Smart Snacks in Schools regulations.

## **School-Sponsored Events**

Foods and beverages sold at school-sponsored events during the school day, from midnight until a half-hour after the end of the instructional day, and held on school grounds (such as, but not limited to, athletic events, dances, or performances) will meet the nutrition standards outlined in the Smart Snacks in Schools regulations, unless they are exempt fundraisers as described above. However, the Smart Snacks in Schools standards do not apply to items sold during non-school hours.

### **Legal Reference:**

Smart Snacks in School Regulations by the United States Department of Agriculture

### **Other Reference:**

<http://www.sde.idaho.gov/cnp/sch-mp/snacks.html>

**Adopted: August, 2017**

## **325.4 Unpaid School Meal Charges**

The District adopts the following policy to ensure District employees, families, and students have a shared understanding of expectations regarding meal charges. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day, avoid identifying to other students or bystander students with insufficient funds to pay for school meals, and maintain the financial integrity of the school nutrition program.

When a student's school meal account balance reaches zero or below, a student paying the full or reduced price for meals may not continue to charge to his or her school meal account. Students who have a meal account with a balance of zero or below will be encouraged and allowed to bring a meal from home. Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a zero or negative balance from previous purchases.

### Unpaid Meal Charges

The District will make reasonable efforts to notify families when a meal account balance reaches zero dollars, prior to going into a negative balance. If an account does have a negative balance, additional communications will be advanced to the family in order to seek payment for the negative fund balance and to re-establish a positive account balance for the student's use. At

least one written warning shall be provided to a student and his or her parent or guardian prior to denying meals for exceeding the District's charge limit. Families will be notified by automated calling system and/or a letter sent home with the student and/or by mail and/or by email.

This notice may include a copy or description of this policy and information regarding how to apply for free or reduced price meals, including contact information for the federal programs director, who can help them with the application process. Active efforts to encourage eligible households to apply for free or reduced lunch may be used to prevent meal charges.

If payment of the negative balance is not received the debt will be turned over to the School District Business Manager and the Point of Service person for collection. If the debt is not paid it shall be considered bad debt for the purposes of federal law concerning unpaid meal charges. Such bad debt must be restored using non-federal funds, from sources such as the District's general fund, special funding from state or local governments, or other sources.

Efforts to collect payment may include setting up payment plans to bring the balance to zero in the course of the school. Or in the event that the balance has not been paid in full before the beginning of the start of the following school year, the student will not be allowed to participate in the food service program until the account is paid in full. Parent or guardian will be notified that they are responsible to send a meal with their child from home for lunch each day. Students, parents, and guardians of students are encouraged to prepay meal costs. Payments for school meals may be made by bringing payment to the school office.

### Notification

The District will provide a copy of this policy to all households at the start of school each year during the registration process and to families and students that transfer into the District at the time of transfer. All District staff responsible for enforcing any aspect of the policy shall also receive a copy of this policy. It may also be communicated to school social workers, school nurses, the homeless liaison, or other staff members who may assist students in need. The District may also make this policy available in student handbooks, on the District website, or by other means deemed appropriate.

### Records

Records of how and when this policy is communicated to households and staff will be retained for documentation.

The District shall also retain documentation of the handling of bad debt, including:

1. Evidence of efforts to collect unpaid meal charges in accordance with this policy;
2. Evidence the collection efforts fell within the timeframe and methods established by this policy;
3. Financial documentation showing when the unpaid meal charge(s) became an operating loss; and

4. Evidence any funds written off as bad debt were restored to the nonprofit school food service account using non-Federal sources.

**Other Reference:**

2017 Edition: Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools, United States Department of Agriculture  
Unpaid Meal Charges: Guidance Q&As, March 23, 2017, United States Department of Agriculture

**Legal Reference:**

SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies, United States Department of Agriculture

**Adopted: October, 2017**

### **325.5 Food Service Procurement Guidelines**

Culdesac School is a part of the Spokane School District Food Service Purchasing Cooperative. It uses this cooperative to purchase as much product as possible at the lowest cost possible to provide breakfast and lunch for students and staff. The school does buy lower priced items from individual vendors on an as needed basis, always looking for the best possible price to cut costs and still provide a reimbursable meal.

Culdesac School District is a public entity and accepts the lowest priced responsible vendor. The School District encourages participation of Minority Owned and Women Owned Business Enterprises.

Culdesac School follows the following Federal Procurement Procedures:

1. Micro Purchase Under \$3500
  - To the extent practicable, the school district distributes micro-purchases equitably among qualified suppliers.
  - Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
  - The school district maintains evidence of this reasonableness in records of all micro-purchases.
2. Small Purchase Procedures
  - Small purchase procedures are those relatively simple and informal methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisitions Threshold.
  - If small purchase procedures are used, verbal price or rate quotations should be obtained from an adequate number of qualified sources.

-Competition is still required; however, competition is obtained by verbal price quotations from an adequate number of suppliers before purchasing from the responder that is most advantageous.

-The verbal quotes should be recorded.

3. Capital Equipment over \$5000

-Develop solicitation documents

-Advertise and obtain competitive quotations

-Evaluate and award

-Contracts over \$5000 will seek state agency approval and contract over \$25000 will address termination for cause and convenience.

4. Semi-Formal Bidding for \$49999 - \$99999

-Issue written requests for bids, describing goods or services desired to at least 3 vendors.

-Allow 3 days for written response, unless an emergency exists, 1 day for objections.

-Develop solicitation documents

-Advertise, obtain, and document quotes

-Evaluate and award

-Maintain oversight to ensure that contractors perform in accordance with the terms, conditions and specifications of their contracts or purchase orders.

5. Procedures for over \$100,000

-Develop solicitation documents; IFB or RFP;

-Publicly publish solicitations with requirements for adequate number of qualified sources and written method for conducting technical reviews of the proposals

-Evaluate and award with sealed bids, public bid opening and award to responsible firm most advantageous to the program

-Maintain oversight to ensure contractors perform in accordance with the terms, conditions and specifications of their contract.

6. Contract Administration/Performance Management Process and Types of Contracts

A. Cost Reimbursable Contract

-Provides for payment of allowable costs incurred in performing the contract

-Use when there are uncertainties involved in the contract performance affecting price estimates

-Frequently occur in the school nutrition programs as cost plus fixed fee contract

-Only RFP may be used when soliciting for a cost-reimbursable contract

-Bids received sealed

-Two parts to Responses – price and technical

-Public bid opening not required

-Allowable costs will be paid from the nonprofit school food service account to the contractor net all discounts, rebates and other applicable credits accruing to or

received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority

-The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account)

-The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification

-The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually

-The contractor must identify the method by which it will report discounts, rebates, and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract

-The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department

**B. Fixed Price Contract (often less than 1 year)**

-Provides a stated price that is fixed for the contract duration

-Provides the maximum incentive for the contractor to control costs and perform effectively

-Imposes the least administrative burden on the contracting parties

-May contain an economic price adjustment tied to an appropriate index

-Either an IFB or RFP may be used when soliciting for a fixed price contract

-Bids received sealed

-Public bid opening

**Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders**

**Legal References:**

2 CFR 200.318

2 CFR 200.320

2 CFR 200.67

IC 67-2806

2 CFR 200.319

7 CFR 210.21

2 CFR 200.218

7 CFR 210.16  
7 CFR 210.21  
7 CFR 215.14  
7 CFR 220.16  
7 CFR 225.17  
7 CFR 225.21  
7 CFR 225.22

**Adopted:**  
January, 2018  
325.6 Food Safety

## EMPLOYEE EXCLUSIONS AND RESTRICTIONS

Employee health and hygiene, directly or indirectly, plays an important role in food safety and sanitation.

Sick employees and poor hygienic practices are major causes of foodborne disease and outbreaks.

This procedure applies to ill foodservice employees who handle, prepare, or serve food.

The key words are personal hygiene, employee exclusions, contamination

Humans are subject to a number of communicable diseases that contribute to food contamination. These are listed in Idaho Reportable Diseases, which is a regulation of the Idaho Department of Health and Welfare. Specifically, the diseases and conditions of concern are the following:

- Amebiasis
- Campylobacteriosis
- Cholera
- Diarrhea (until common communicable causes have been ruled out)
- Diphtheria
- E. Coli 0157:H7\*
- Giardiasis
- Hepatitis A\*
- Salmonellosis\*
- Shigellosis\*
- Staphylococcal skin infections
- Streptococcal skin infections
- Taeniasis
- Active tuberculosis
- Vomiting (until non-infectious cause is identified)

\*These diseases are part of what is commonly called “The Big 4”. A food worker diagnosed with any of the “The Big 4” is required to be excluded from working in the food establishment until a doctor’s clearance or health department clearance is given.

Because of the potential communicability of these diseases and conditions, the following requirement must be strictly followed at all times:

**IDAHO HEALTH RULES AND REGULATIONS PROHIBIT ANY PERSON WHO IS INFECTED WITH A DISEASE WHICH CAN BE TRANSMITTED BY FOOD TO WORK AS A FOOD HANDLER AS LONG AS THE DISEASE IS IN A COMMUNICABLE STAGE.**

It is the responsibility of the employee to inform the license holder or person in charge of such illness. It is the responsibility of the license holder or person in charge to ensure compliance with this requirement and to notify health officials if a disease or outbreak is suspected. Symptoms of these diseases can include nausea, vomiting, diarrhea, fever, jaundice, sore throat with fever, and/or abdominal pain. Workers with these symptoms must not be allowed to work with the food because the worker can easily transmit the disease through contact with the food. It is the responsibility of the person in charge to exclude food workers with any of these symptoms. For guidance on this issue, the person in charge can contact the local district health department.

Food service employees will report any illness to their immediate supervisor. The supervisor will monitor that all food service employees are adhering to the personal hygiene policy during all hours of operation.

Any foodservice employee found not following the procedures in this policy will be retrained.

The food service manager will verify that food service employees are following this policy by visually observing the employees during all hours of operation. The food service manager will complete the Food Safety Checklist daily. The food safety checklist is to be kept on file for a minimum of 1 year.

### Civil Rights

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotope, American Sign Language, etc.), should contact the Agency (State or local) where the applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at [the USDA website](#), and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (800) 632-9992. Submit your completed form or letter to USDA by:

- (1) Mail: U.S. Department of Agriculture  
Office of the Assistant Secretary of Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410;
- (2) Fax: (202) 690-7442; or
- (3) Email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

This institution is an equal opportunity provider.

42 U.S.C. 1751 et seq.

**Legal Reference:**  
National School Lunch Act

**Adopted: June, 2018**