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The board of trustees recognizes that its primary purpose is to provide the best education within the limits of the established curriculum and the financial ability of the school district. The board of trustees also recognizes its responsibility to the citizens of the school district for the efficient use of public funds. It is, therefore, the duty of the board to determine the guidelines for the most effective use of public funds and for reporting such use to the public.



LEGAL REFERENCE:

Idaho Code Section 33-506

ADOPTED: 11/27/2007

AMENDED:

Disclaimer:

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

Financial Management

POLICY 801

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Financial Fraud and Theft Prevention

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

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

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

Staff Responsibilities

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

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

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

Definition

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

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

Internal Controls

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

- Budgetary Transfers. The transfer of appropriations is important for the superintendent and business manager and both should have written confirmation of the information.
- Audit. An individual not connected to the business office should audit the check register regularly.
- Conduct background checks on potential business office employees. Check all possible references, not just those offered, and perform criminal background checks on key business officials and other warranted.
- Segregate functions within the business office so as to avoid the opportunity for fraud without collusion.

Policy History:

Adopted on: 4/15/14

Revised on:

Federal Cash Management

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

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

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

Payment Methods

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

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

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

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

Reimbursements of actual expenditures do not require interest calculations.

POLICY TITLE: Fidelity Bond

POLICY NO: 802

PAGE 1 of 1

The district will carry a fidelity bond on the district treasurer, the district clerk, the chairman of the board, and such other personnel as may be directed by the board.



LEGAL REFERENCE:

Idaho Code Sections

33-508

33-509

ADOPTED: 11/27/2007

AMENDED:

The board has the power and duty to provide and maintain adequate insurance to insure all school buildings and other district property, and the district, against any loss by fire, casualty, or liability, and the board, its officers, and employees, and to preserve the district's property for the benefit of the district. In case of loss of any insured property, the proceeds from insurance may:

1. Be expended in constructing a temporary or permanent structure, but no sum greater than the insurance proceeds will be expended except on approval of a majority of the school district's electors voting in an election called for that purpose;
2. Be placed in or made a part of the school plant facilities reserve fund of the district, if the district has such a fund; or
3. Be placed in a separate account in the bond interest and redemption fund of this district to repay any kind of obligation incurred by the district in replacing or restoring the property for which the insurance proceeds were received. The funds will not be included in the computations of bond and bond interest levies as provided in Section 33-802A, Idaho Code.

If the proceeds of any insurance received by a district by reason of loss of real property will be less than five thousand dollars (\$5,000), the proceeds may be credited to the general fund of the district.



LEGAL REFERENCE:

Idaho Code Sections
33-701
33-802A

ADOPTED: 11/27/2007

AMENDED:

All contractors for public works construction are required to have a current state license as a public works contractor to be a “qualified” contractor, unless the contractor is exempted from the licensure requirements, as follows:

1. Contractors responding to a request for bids or quotes or who hold a contract for construction, alteration, or repair for services involving a single project with an estimated cost of less than ten thousand dollars (\$10,000); or
2. Contractors responding to a request for bids or quotes or who hold a contract for a project estimated to cost less than fifty thousand dollars (\$50,000) for which no responsive statement of interest was received from a licensed public works contractor when statements of interest were solicited as provided in Idaho Code Section 67-2805(1).

Before the district awards any contract to a qualified contractor for the construction, alteration, or repair of any district building, or other public work or improvement, the contractor will provide to the district proof of public works licensure, if required, and bonds which will become binding upon the award of the contract to such contractor. The following bonds must be payable to the district and must be filed in the district office when the contractor’s bid is submitted for consideration:

1. A performance bond in any amount to be fixed by the district, but in no event less than eighty-five percent (85%) of the contract amount conditioned upon the faithful performance of the contract in accordance with the plans, specifications and conditions thereof. The amount of performance bond will be set forth in the applicable Request for Bids. Said bond shall be solely for the protection of this district.
2. A payment bond in an amount to be fixed by the district, but in no event less than eighty-five percent (85%) of the contract amount, solely for the protection of persons supplying labor or materials, or renting, leasing, or otherwise supplying equipment to the contractor, or his or her subcontractors for such contract. The amount of payment bond will be set forth in the applicable Request for Bids.

If this district requires a performance bond or payment bond in excess of fifty percent (50%) of the total contract amount, it shall not be authorized to withhold from the contractor or subcontractor any amount exceeding five percent (5%) of the total amount payable as retainage. Further, the district will release to the contractor any retainage for those portions of the project accepted by the district and the contractors as complete within thirty (30) days after such acceptance. Regarding contract work with this district, contractors are not authorized to withhold from a subcontractor any amount exceeding five percent (5%) of the total amount payable to the subcontractor as retainage. The contractor shall remit the retainage to the subcontractor within thirty (30) days after completion of the subcontract.

Each bond shall be executed by a surety company or companies duly authorized to do business in this state, or the contractor may deposit any of the type of government obligations approved by state law. The bonds may not be required to be furnished by a particular surety company, or through a particular agent or broker.

Nothing in this policy shall be construed to limit the authority of the district to require a performance bond or other security in addition to the above bonds, or to require bonds in other circumstances.



LEGAL REFERENCE:

Idaho Code Sections

54-1903

54-1926

ADOPTED: 11/27/2007

AMENDED:

OVERVIEW

As a driver of a district vehicle, the authorized driver has been given certain privileges. He/she assumes the duty of obeying all motor vehicle laws, maintaining the vehicle properly at all times, and, otherwise, following the policies and procedures outlined below.

VEHICLE FLEET PURPOSE

District vehicles are provided to support business activities and are to be used only by qualified and authorized employees. Use of a district vehicle is not to be considered a part of an employee's compensation. In all cases, these vehicles are to be operated in strict compliance with motor vehicle laws of the jurisdiction in which they are driven and with the utmost regard for their care and cost-efficient use.

District vehicles may be used only as authorized by the district and for its business activities.

DRIVER LICENSING

Persons authorized to drive district vehicles must have a valid driver's license issued by the State of Idaho or in the state of a driver's current residence for the class of vehicle being operated. Obtaining a driver's license is a personal expense.

DRIVER QUALIFICATIONS

Driver qualifications are as follows:

1. Authorized employee of district.
2. Must be at least 18 years of age.
3. Have at least one year of experience in the class of vehicle operated.
4. Must possess a current valid license for operation of the vehicle.

Persons will not qualify to drive a district vehicle if, during the last 36 months, the driver has:

1. Been convicted of any felony.
2. Been convicted of sale, possession and/or use of drugs.
3. Been convicted of an alcohol- or drug-related offense while driving.
4. Had a driver's license suspended or revoked.

5. Been convicted of three or more speeding violations or one or more other major violation.
6. Been involved in two or more chargeable accidents.

REVIEW OF MOTOR VEHICLE RECORD

State Motor Vehicle Records (MVRs) may be used to verify a driver's history. MVRs may be obtained and reviewed at least annually. Privileges to drive district vehicles may be withdrawn or suspended for any driver not meeting the above requirements, based on a review of the MVRs. In addition, appropriate disciplinary action up to and including termination may be taken.

DEFINITIONS

"Major violations" are defined as:

1. Driving under the influence of alcohol/drugs;
2. Failure to stop/report an accident;
3. Reckless driving/speeding contest;
4. Driving while impaired;
5. Making a false accident report;
6. Attempting to elude law enforcement;
7. Homicide, manslaughter, or assault arising out of the use of a vehicle;
8. Driving while license is suspended/revoked; or
9. Careless driving.

"Minor violations" are defined as any moving violation other than a major violation, with the following exceptions:

1. Motor vehicle equipment, load, or size requirements;
2. Improper/failure to display license plates (if they exist);
3. Failure to sign or display registration; or
4. Failure to have driver's license in possession (if valid license exists).

TRAFFIC VIOLATIONS

Fines for parking or moving violations are the personal responsibility of the assigned operator. The district will not condone nor excuse ignorance of traffic citations that result in court summons being directed to itself as owner of the vehicle, and will hold the employee responsible for payment of such fines.

Each driver is required to report all moving violations to his/her direct supervisor within 24 hours. This requirement applies to violations involving the use of any vehicle (district, personal, or other) while on district business. Failure to report violations may result in disciplinary action, up to and including termination.

Traffic violations incurred during non-business (personal use) hours by an employee in his/her own vehicle may affect the employee's ability to drive district vehicles and are subject to review.

EMPLOYEE RESPONSIBILITIES

Drivers of district vehicles have responsibilities in operating the vehicle in a safe manner and responding appropriately in the event of an accident or other circumstance. All drivers will be informed of the contents of this policy and have a signed acknowledgement placed in his/her personnel file, along with a copy of his/her valid driver's license, prior to operating a district vehicle and annually thereafter. Drivers of district vehicles assume the following responsibilities:

1. **Accidents Involving District Vehicles:** In the event of an accident, each driver is responsible for responding as follows:
 - a. Negligence or liability should not be admitted.
 - b. No settlement, regardless of how minor, should be offered.
 - c. The name, address, and phone number of any injured person and witnesses should be obtained, if possible.
 - d. Vehicle identification, insurance, district name, and policy numbers should be exchanged with the other driver.
 - e. Take a photograph of the scene of accident, if possible.
 - f. Call the police if injury to others is involved. It may be appropriate to call police even if there are no injuries.
 - g. Complete the accident report form in the district vehicle.
 - h. Turn all information relative to the accident over to the driver's direct supervisor within 24 hours.

2. **Theft or Damage:** Each driver is responsible for immediately reporting theft or damage of the district vehicle to local police immediately. Additionally, all information relative to theft or damage must be provided to the driver's direct supervisor within 24 hours.

VEHICLE OPERATION

Each driver is responsible for the actual possession, care, and use of the district vehicle in their possession. Therefore, driver's responsibilities include, but are not limited to, the following:

1. Operation of the vehicle in a manner consistent with reasonable practices that avoid abuse, theft, neglect, or disrespect of the equipment.
2. Obey all traffic laws.
3. The use of seatbelts and shoulder harnesses is mandatory for driver and passengers.
4. Adhering to manufacturer's recommendations regarding service, maintenance, and inspection. Vehicles should not be operated with any defect that would prevent safe operation.
5. Attention to and practice of safe driving techniques, and adherence to current safety requirements.
6. Restricting the use of vehicles to authorized driver only.
7. Reporting the occurrence of moving violations.
8. Accurate, comprehensive, and timely reporting of all accidents by an authorized driver and thefts of a district vehicle to the district.

Failure to comply with any of these responsibilities may result in disciplinary action up to and including termination.

PERSONAL CARS USED FOR DISTRICT BUSINESS

The district does not assume any liability for bodily injuries or property damage the employee may become personally obligated to pay arising out of an accident occurring in connection with operation of his/her own car. The reimbursement to the employee for the operation of his/her own car on district business includes the allowance for the expense of automobile insurance. An employee's personal car insurance will be treated as primary and he/she is required to have minimum liability coverage of \$300,000. The district does not specify and assumes no responsibility for any other coverage employees carry on their own cars since this is a matter of individual status and preference.



LEGAL REFERENCE:

Idaho Code Section 33-506

ADOPTED: 11/27/2007

AMENDED:

ACKNOWLEDGEMENT

I have read and will abide by the conditions as stated in Policy No. 808 (Conditions for Use of District Vehicles) regarding the operation of any vehicle for district business.

Today's date: _____

Employee's Signature: _____

Employee's Printed Name: _____

Reviewed by:

Superintendent's Signature: _____

Fleet Administrator's Signature: _____

cc: Personnel File

Budget planning and preparation is the responsibility of the board working through the superintendent. The superintendent or designee will develop all appropriate statistical and financial information required by the board to develop final budget plans.

Following preliminary planning and no later than twenty-eight (28) days prior to the board's annual meeting, the proposed budget will be available and a public hearing on the budget will be held. At the public hearing, or at a special meeting held no later than fourteen (14) days after the public hearing, the board will adopt a budget for the ensuing year.

Not later than April 30 of each year, the budget hearing will be scheduled. The clerk of the board will notify the county clerk of the date and location set for the budget hearing. In the event no budget hearing will be held, the county clerk will be so notified. Proper notice of the budget hearing will be posted as required by law, and a copy of the proposed budget will be available for public inspection at all reasonable times at the administrative offices of the district.

A summary statement of the budget will also be prepared and published for the ensuing year. The statement will be in a manner consistent with standard accounting principles and in such form as required by the State Superintendent of Public Instruction. The summary statement will show the following:

1. Amounts budgeted for all major classifications of income and expenditures, with total amounts budgeted with salary and wage expenditures in each such classification shown separately;
2. Amounts previously budgeted for the two (2) previous years for the same classification of proposed comparison.

The budgeted dollar amounts of revenue—as approved within the adopted budget—in those categories included in Idaho Code Section 33-802, which deals with school levies, will be the same as presented to the respective county commissioners for tax levying purposes.

Once the budget is approved by the board, it will serve as a spending plan for the fiscal year. However, the board will have the authority to amend the budget as provided by law when circumstances warrant.



LEGAL REFERENCE:

Idaho Code Sections

33-402(f)	33-801
33-512(2)	33-802
33-701	33-802A

ADOPTED: 11/27/2007

AMENDED:

This board will review the district's budget periodically and make appropriate budget adjustments to reflect the availability of funds and the requirements of the district.

Any person or persons proposing any budget adjustments will notify in writing each member of the board one (1) week prior to the meeting in which such proposal will be made. Prior to the final vote on such a proposal, notice will be posted and published once as described Section 33-402, Idaho Code.

A budget adjustment will not be approved unless voted affirmatively by sixty (60) percent of the members of the board. All amended budgets will be submitted to the State Superintendent of Public Instruction.

Revenues derived from maintenance and operation levies made pursuant to Section 33-802, Idaho Code, will be excluded from budget adjustments provided for in this policy.



LEGAL REFERENCE:

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

ADOPTED: 11/27/2007

AMENDED:

A monthly budget report must be prepared by the district clerk/business manager showing the maintenance and operation budget, and documenting the cumulative expenditures and available balances in each major section of the district's accounts.

A monthly treasurer's report will be prepared showing receipts, expenditures, and cash balances in each budget account of this district.

The monthly budget report and the monthly treasurer's report will be submitted to the board at the regular meeting.



LEGAL REFERENCE:

Idaho Code Section 33-509

ADOPTED: 11/27/2007

AMENDED:

Within one hundred twenty (120) days from the last day of each fiscal year, this board, through its superintendent, will prepare and publish an annual statement of financial condition and report of the district as of the end of such fiscal year in the form prescribed by the State Superintendent of Public Instruction.

This annual statement will include, but not be limited to:

1. The amounts of money budgeted and received and from what sources; and
2. The amounts budgeted and expended for salaries and other expenses by categories.

This district will have available upon request, at the administrator's office, a full and complete list of vendors and the amount paid to each, and the list of the number of teachers paid at each of the several stated gross salary levels in effect in the district.

This board may authorize additional or supplementary statements and reports for the purpose of informing the public of its financial operations, either as to form, content, method, or frequency.

The annual statement of financial conditions and report will be published within one hundred twenty (120) days from the last day of the fiscal year in one issue of the newspaper printed and published within this district.

The chairman, clerk, and treasurer of this district will certify the annual statement of financial condition and report it to be true and correct, and the certification will be included in each published statement.



LEGAL REFERENCE:

Idaho Code Sections
33-701(5)
60-106

ADOPTED: 11/27/2007

AMENDED:

A full and complete audit of financial statements of this district will occur on an annual basis. One (1) copy of the auditor's report will be filed with the State Department of Education after its acceptance by this board, but not later than November 10th of each school year.

The district's accounting system and audits will account for all fixed assets which equal or exceed the value of \$5,000, which will allow for the tracking of at least 80% of the assets of the district. The threshold for capitalization of improvements to real property, including buildings, will be \$20,000.

The audit will be performed by independent auditors employed on a written contract and will be conducted in accordance with generally accepted governmental accounting standards as defined by the United States General Accounting Office.

COMPLIANCE WITH GASB 34

In compliance with GASB 34 (Governmental Accounting Standards Board, Standard 34), the district's annual audit will be developed to make the audit easier to understand and more useful to patrons and others who use the district's financial information to make decisions. The district's audit will be based on a full accrual accounting of all financial activities, and shall include the Management Discussion and Analysis (MD&A) as a part of Required Supplementary Information (RSI), as mandated by GASB 34.

MANAGEMENT DISCUSSION AND ANALYSIS

The superintendent or designee will draft the MD&A, an analysis of the district's current overall financial position and operating results, intended to allow others to assess whether the district's finances have improved or deteriorated.

The MD&A shall:

1. Precede the basic financial statement and provide an objective and readable analysis of the district's overall financial activities;
2. Be based solely on facts known to the administration at the date of the auditor's report;
3. Emphasize current-year results in comparison with the prior year;
4. Include charts and graphs, as appropriate, to enhance reader understanding;
5. Report the change in the overall financial condition from the prior year to the current year;

6. Introduce and explain the difference from prior years in the format of the financial material presented;
7. Explain the newly required statement of net assets, and statement of activities, and what they are intended to report. Relative to the district-wide statements, identify all district assets and liabilities using the accrual basis of accounting;
8. Condense financial information derived from the district-wide statements with explanation of significant changes between the current and prior years;
9. Analyze balances and transactions of individual funds;
10. Budgetary comparison schedules or statements; and
11. Describe significant capital assets and long-term debt activities that occurred in the prior year.

The annual budget will reflect all necessary expenses for carrying out the provisions of this policy.

This district will file two (2) copies of each completed audit report with the legislative council within ten (10) days after receiving the audit from the contracting independent auditor.



LEGAL REFERENCE:

Idaho Code Sections
33-701
67-450B

ADOPTED: 11/27/2007

AMENDED: 5/20/2008; 12/16/2008

It will be the policy of the school to accept gifts, grants, and bequests in the form of money and/or property when it is in the best interest of the school district to do so.

Once accepted by the district, the gift, grant, and bequest becomes the sole property of the school district subject only to the control of the school district.



LEGAL REFERENCE:

Idaho Code Section 33-506

ADOPTED: 11/27/2007

AMENDED:

**POLICY TITLE: Income from Sale or Use of
School Property**

**POLICY NO: 832
PAGE 1 of 1**

Money collected in individual schools or in the district office for sale of property, student fees or charges, or fees collected for use of school facilities will be deposited by the building principal to the proper fund and an accounting made to the district office.



LEGAL REFERENCE:

Idaho Code Section 33-705

ADOPTED: 11/27/2007

AMENDED:

Prior to a decision by this board of trustees to impose a new fee or to approve a fee increase that exceeds one hundred five percent (105%) of the amount of the fee last collected, this board will hold a regular or special public meeting on the proposed fee imposition or fee increase.

For the purpose of this policy, the definition of "fee" will include all fees and charges of this school district for a direct public service, including fees for voluntary activities and extra costs such as extracurricular activities, driver's education, towel or locker use, adult education courses, breakfasts and lunches, parking, and similar services or activities.

Public notice will be given of this board's intent to make a decision on a proposed fee increase, as set forth above, by either:

1. Advertising in at least one (1) newspaper once each week during the two (2) weeks preceding the week during which the hearing will be held. The advertisement will state that the board will meet on a certain day, time, and place listed in the advertisement. The advertisement will also state the purpose of the meeting, which is to explain the reasons for and hearing public comments about any proposed new fee or fee increase beyond one hundred five percent (105%);
2. Holding three (3) public meetings in three different locations in the district; or
3. A single mailing notice to all district residents, provided that the same information is given and provided the meeting is held not less than seven (7) days after the mailing of the notice.

Failure to provide public notice and a hearing on the increase in fees will result in possible voiding of the validity of all or a portion of the fee increase.



LEGAL REFERENCE:

Idaho Code Sections

63-1311A

60-106

Attorney General Opinion No. 94-4

ADOPTED: 11/27/2007

AMENDED:

This board may invest any money coming into the hands of the district in investments as permitted by Idaho Code Section 67-1210 pertaining to the investment of idle monies. Unless otherwise provided by law, any interest or profit accrued from the investment of any funds will be credited to the general fund of this district.



LEGAL REFERENCE:

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

ADOPTED: 11/27/2007

AMENDED:

This district will have a fund or funds for the purpose of controlling and accounting for the receipts, deposits, expenditures, assets, liabilities, and fund balances arising from the following transactions:

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

Disbursement from any of the activity funds will be made by regular bank checks signed by the treasurer or assistant treasurer of this district countersigned by the chairman or vice-chairman of the board or other employee of the district designated by the board.

The following sets forth the nature and type of expenditures for student activities and the requirements for the expenditures and withdrawal of monies:

GENERAL ACTIVITIES

Definition

Ledger account for controlling, accounting for, and dispersing money received from sources including, but not limited to, student body fees, concessions, vending machines, and interest income. Functional accounts necessary to operate and maintain a standard accounting system are also included in this category.

Purpose

These funds are used to promote the general welfare of each school and the educational development and morale of all students.

Fund Disbursement

These funds are dispersed at the discretion of the building principal.

ATHLETICS AND ATHLETIC ACTIVITIES

Definition

Ledger accounts for controlling, accounting for, and dispersing monies received from sources including, but not limited to, gate receipts, athletic fund raisers, and the sale of athletic clothing.

Purpose

These funds are used to promote the athletic program of the student body.

Fund Disbursement

These funds are dispersed at the discretion of the athletic director and the building principal.

CLUBS AND ORGANIZATIONS

Definition

Ledger accounts for controlling, accounting for, and dispersing monies received from sources including, but not limited to, club dues, fund raisers, and donations.

Purpose

These funds are used to promote specific areas of interest of the student body.

Fund Disbursement

These funds are dispersed at the discretion of the club's advisors with approval of the building principal.

CLASSES

Definition

Ledger accounts for controlling, accounting for, and dispersing monies received from sources including, but not limited to, fund raisers by specific grade level classes or donations for specific classes.

Purpose

These funds are used to finance specific projects sponsored by a designated class.

Fund Disbursement

These funds are dispersed at the discretion of the student body with the approval of the class advisor and the building principal.

PUBLICATIONS

Definition

Ledger accounts for controlling, accounting for, and dispersing monies received from sources including, but not limited to, the sale of yearbooks.

Purpose

These funds are used to finance the publication of the yearbook and support of the student body.

Fund Disbursement

These funds are dispersed at the discretion of the yearbook advisor and the building principal.

EDUCATIONAL MATERIALS

Definition

Ledger accounts for controlling, accounting for, and dispersing of monies received from fees charged to cover costs of consumable materials used in class projects if the finished project becomes the property of the student.

Purpose

These funds are used to purchase consumable materials that become the property of the student.

Fund Disbursement

Funds are dispersed at the discretion of a teacher with the approval of the building principal.

SPECIAL CLEARING ACCOUNTS

Definition

Ledger accounts for controlling, accounting for, and dispersing monies belonging to other area schools received from sources including, but not limited to, hosting district or regional events. These funds should not be counted as part of the athletic or organizational income and expense of the host school. Other accounts in this group may be a division of net income between the host school and one or more schools.

Purpose

Monies are collected and held in these accounts until all income and expenditures have been properly accounted and the accounts can be cleared.

Fund Disbursement

These funds are dispersed at the discretion of the treasurer with the approval of the building principal.

BUDGETS

A budget will be prepared for each program for each fiscal year showing the sources of income (in detail) and the proposed expenditures (itemized).

The budget is to be signed by the advisor for the program.

RECEIPTS

All cash and check collection will be recorded by the person receiving the collection. A cash receipt will be prepared immediately. Cash receipts are to be issued in numerical sequence.

The receipt must be filled in completely including:

1. Date;
2. The amount;
3. The name of the person or company delivering the funds;
4. The source of the funds (fund raiser, yearbook payment, etc.); and
5. The account code and description of the account.

An actual cash count of all currency and coin must be made by the person receiving the funds in the presence of the person delivering the funds.

Checks received will not be post-dated for any reason.

A cash receipt will not be altered for any reason. If an error occurs, the person receiving the cash or check will indicate the receipt was voided, will mark void on the receipt and file the voided receipt in numerical sequence with the copies of the receipts.

The original receipt will be given to the person delivering the money. If an individual mails a check and requests a receipt for the payment, a receipt acknowledging the check number will be prepared and returned by mail to the individual making the payment. The copy of the receipt will be filed in numerical order and retained for auditing purposes.

Receipts are to be issued in numerical order. Access to receipts will be limited to the individual responsible for the particular fund.

If funds are delivered to a building office when the person responsible for the school fund is out of the office, the employee receiving the cash or check will follow the receipt procedures set forth above. The funds will then be locked in a safe until the person responsible for the school fund is available. The individual who received the funds will then count the coin and currency in the presence of the person responsible for the school fund and indicate that the money was received.

All funds received by clubs or school organizations must be properly documented.

All funds collected by staff members will be submitted daily to the building principal or his or her designee for receipt. No money will be kept overnight in classrooms, desks, file cabinets, or other areas within the building.

The official financial records of the student activity funds for any school in this school district will be audited annually by a qualified public accountant or other responsible person approved by the board of trustees. The employee responsible for maintaining student activity funds will be under bond in an amount which protects the maximum funds on hand at any time. An annual report will be prepared for the board of trustees, disclosing all results of the audit.



LEGAL REFERENCE:

Idaho Code Section 33-705

Paulson v. Minidoka County Joint District, No. 331,

93 Idaho 469, 463 P.2d 935 (1970)

ADOPTED: 11/27/2007

AMENDED:

All payroll warrants are subject to those deductions which are required by statute of the State of Idaho and the federal government. Any other payroll deductions for school employees will be in accordance with board policy and upon written authorization of the employee.

Compulsory payroll deductions will be made as required by Idaho and federal law.

Optional deductions will be made upon written request by the employee for such purposes as approved by the board.



LEGAL REFERENCE:

Idaho Code Section 33-506(1)

ADOPTED: 11/27/2007

AMENDED:

This school district will issue two payrolls per month.

Salary payments for certificated personnel will be prorated on a twelve-month (12-month) basis. Certificated personnel may draw their summer checks in advance only if they terminate their employment with the district at the conclusion of the school year.

The payroll for all other personnel is authorized on the basis of the time sheet submitted to the central office.



LEGAL REFERENCE:

Idaho Code Section 33-506

ADOPTED: 11/27/2007

AMENDED:

Supplemental pay for special assignments will be paid according to a schedule approved by the board. Such payment will be made in accordance with the regular payroll procedure. Supplement pay will be prorated on a twelve-month (12-month) basis for certified employees unless the employee requests, in writing, full payment at the completion of the activity assignment. Non-certified employees will be paid in full at the completion of the activity assignment.



LEGAL REFERENCE:

Idaho Code Sections
33-506
33-515

ADOPTED: 11/27/2007

AMENDED: 5/20/2008

The district will reimburse district employees reasonable travel expenses for travel required by the district to fulfill their job responsibilities, including attendance at conferences and workshops. Travel and the payment of expenses must be preapproved and related to the employee's job responsibilities. Unless the district is directly billed for the employee's travel expenses by a third party, the following rates will apply:

- **Registration Costs:** The actual registration cost will be paid by the district.
- **Lodging:** The actual cost of lodging, with the maximum amount as set by the Idaho Board of Examiners.
- **Meals:** When the employee is traveling out of the district, the actual cost of meals will be reimbursed, with a maximum daily rate not higher than that allowed under the Internal Revenue Code for travel within or outside the state of Idaho. The employee must submit receipts for all meals for which reimbursement is sought. The district will not reimburse employees for the purchase of beer, wine or alcoholic beverages.

In those instances where district employees are traveling outside the district on official business for less than twenty-four (24) hours, the partial day's subsistence rates set by the Idaho Board of Examiners will apply. If the employee is required to travel prior to 7:00 a.m., breakfast will be paid. If the employee is required to travel at noon, lunch will be paid. If the employee is required to travel after 7:00 p.m., dinner will be paid.

- **Travel:** The actual cost of travel (air and taxi fare, parking, etc.) will be reimbursed; receipts for such costs must be submitted to the district. When the employee drives his/her own vehicle, the cost of transportation will be based on the miles traveled. Such mileage will be reimbursed at a rate not higher than the standard mileage rate for business use of a personal automobile allowed under the Internal Revenue Code for income tax purposes. The district will not pay the costs of citations for traffic and parking violations.

TRUSTEES:

If a trustee is required to travel outside the district to fulfill his/her responsibilities as a trustee, reimbursement of travel expenses will be paid consistent with those allowed for district employees.



LEGAL REFERENCE:

Idaho Code Section 67-2008

ADOPTED: 11/27/2007

AMENDED:

Purchasing

Authorization and Control

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

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to state purchasing and federal procurement requirements. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$15,000.00, 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. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with state purchasing and federal procurement requirements. Staff members shall not obligate the District without express authority. Staff members who obligate the District without proper authorization may be held personally responsible for payment of such obligations.

Bids and Contracts

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

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

include instances where any of the following has a financial or other interest in or a tangible personal benefit from a firm considered for a contract:

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

The following activities are prohibited:

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

Violations

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

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

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

The board may purchase personal property as necessary for the operation of the district. The board will comply with the requirements of Idaho Code Section 67-2800, *et seq.*, relative to competitive bidding for personal property and this district's Policy 850, entitled "Supplemental Bidding Procedures."

Before entering into a contract that entails the expenditure of twenty-five thousand dollars (\$25,000) or more, the board or its designee will have the contract reviewed by legal counsel to ensure that the district's interests are adequately protected.

PURCHASES AND LEASES EXCLUDED FROM BIDDING PROCESSES UNDER IDAHO CODE SECTION 67-2803

When purchasing or leasing personal property, the board of trustees will comply with all statutory bid requirements set forth in Idaho Code Section 67-2800, *et seq.*, unless the expenditure is specifically exempted as follows:

1. Contracts or purchases for personal property of less than twenty-five thousand dollars (\$25,000), provided such contracts and purchases shall be guided by the best interests of the district, as determined by the board. The board may, when practical, call for competitive price quotations for such purchases.
2. The purchase of curricular materials, regardless of the purchase price. "Curricular materials" is defined as textbook and instructional media, including software, audio/visual media, and Internet resources.
3. The purchase or lease duplicates the price and substance of a contract for like goods or services that has been competitively bid by the State of Idaho, one of its political subdivisions, or an agency of the federal government.
4. Purchase of insurance.
5. Costs of participation in a joint powers agreement with other units of government.

PERSONAL PROPERTY VALUED BETWEEN \$25,000 AND \$50,000

When the board contemplates purchasing or leasing personal property, valued in excess of twenty-five thousand dollars (\$25,000) but not to exceed fifty thousand dollars (\$50,000), it will solicit competitive bids.

Bid Solicitation

The written solicitation for bids will be sent to no fewer than three (3) vendors by electronic or physical delivery. The solicitation will describe the personal property to be purchased or leased in sufficient detail to allow a vendor dealing in such goods to understand what the board seeks to procure, the electronic or physical delivery method(s) authorized to submit a bid, and the date and time by which the board clerk must receive a bid proposal. The time to respond to the solicitation must be reasonable; except in the event of an emergency, such time will not be less than three (3) business days.

Objections

The board clerk must receive any written objections to specifications or bid procedures at least one (1) business day before the date and time the bids are due to be received. The board or designee will respond to any such objection in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary.

Contract Award

Upon receipt of the written bids, the clerk will compile and submit the written bids to the board or designee which will approve the responsive bid proposing the lowest procurement price or reject all bids and publish notice for bids, as before.

If the board finds that it is impractical or impossible to obtain three (3) bids for the proposed procurement, the board may acquire the property in any manner the board deems best from a qualified vendor quoting the lowest price. When fewer than three (3) bids are considered, the board will document the efforts undertaken to procure at least three (3) bids and such documentation will be maintained for at least six (6) months after any such procurement is made. If two (2) or more price quotations are the same and both constitute the lowest responsive bids, the board has discretion to accept either bid.

PERSONAL PROPERTY VALUED IN EXCESS OF \$50,000

When the board contemplates an expenditure to purchase or lease personal property valued in excess of fifty thousand dollars (\$50,000), an open competitive sealed bid process will be utilized.

Bid Solicitation

The written request for bids, and notices thereof, will succinctly describe the personal property to be procured and set a date, time, and place for the opening of bids. Two (2) notices soliciting bids must be published in the newspaper of general circulation in the district. The first notice must be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. Copies of specifications, bid forms, bidder's instructions, contract

documents, and general and special instructions will be made available upon request by any interested bidder. Bids that do not substantially comply with the bid forms will not be considered.

Objections

The board clerk must receive any written objections to specifications or bid procedures at least three (3) business days before the date and time the bids are due to be received. The board or designee will respond to any such objection in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary.

Bid Security

If the board deems it is in the district's best interest, it may require bidders to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless one (1) of the forms of bidder's security is enclosed with it. The board may require that the bid security be in one of the following forms:

1. Cash;
2. A cashier's check payable to the district;
3. A certified check payable to the district; or
4. A bidder's bond executed by a qualified surety company, payable to the district.

Contract Award

Sealed bids will be opened in public at the date, time, and place specified in the notice, thereafter to be compiled and submitted to the board. Any bid received by the board may not be withdrawn after the time set in the notice for opening of bids.

In its discretion, the board may reject all bids and re-bid, or may, after finding it to be a fact, pass a resolution declaring that the subject goods can be procured more economically on the open market. If two or more bids are the same and both constitute the lowest responsive bids, the board may accept the one it chooses.

If the board chooses to award the contract to a bidder other than the apparent low bidder, the board will declare its reason(s) on the record and communicate such reason(s) in writing to all who have submitted a competing bid.

In its discretion, the board may preauthorize the purchase of equipment at a public auction.

Failure to Execute Contract

If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the school district at the sole discretion of the board and, thereafter, the proceeds may be deposited in a designated fund out of which the reasonable expenses for procuring substitute performance are paid.

The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the next lowest qualified bidder. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security.

Objection to Contract Award

If any participating bidder objects to the award of a contract, such bidder must submit a written response to the board's notice within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason(s) that the award decision of the board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the board will review its decision and determine whether to affirm or modify the award, or re-bid the contract, setting forth its reason(s) therefore. After completion of the review process, the board may proceed as it deems to be in the public interest.

AGREEMENT FOR JOINT EXERCISE OF PURCHASING POWERS

If determined appropriate, the board may make purchases of goods or services via contracts held by the State of Idaho or any subdivision thereof, or any agency of the federal government, by entering into a cooperative Agreement for the Joint Exercise of Purchasing Powers with that entity, pursuant to Idaho Code Sections 67-2326 through 67-2333, 33-315 through 33-318, and 33-601. The vote on the decision to enter into a cooperative Agreement for the Joint Exercise of Purchasing Powers will be by resolution of the board and the minutes will reflect the board's reason(s) for doing so. Upon entering into such an agreement, the board will forego the bidding process.

JOINT PURCHASING AGREEMENTS - NOT-FOR-PROFIT ASSOCIATIONS

The board may enter into joint purchasing agreements with the State of Idaho or other political subdivisions and may participate in joint purchasing agreements through a joint purchase program established by any not-for-profit association of political subdivisions. Personal property purchased pursuant to such joint purchase agreements will be acquired in accordance with the provisions of this chapter, provided such authority does not preclude or limit the board from entering into purchase agreements as otherwise provided by statute.

The board may participate in a program established by any not-for-profit association of which they become a member to assist such school districts in bidding and negotiating joint purchase contracts and discount purchase agreements. Participation in any such program does not obligate the board to purchase goods or services through the program. Any not-for-profit association operating such program will cause an independent, certified audit of the program to be performed annually. The audit will be made available to the Legislature upon request and a copy shall be made available for public inspection.

PUBLIC CALAMITY RESOLUTION

If there is a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, or if it is necessary to do emergency work to prepare for national or local defense, or it is necessary to do emergency work to safeguard life, health, or property, the board may pass a resolution declaring that an emergency exists and the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property. Upon adoption of the resolution, the board may expend any sum required in the emergency without compliance with the bidding requirements pursuant to Idaho Code Section 67-2808(1).

SOLE SOURCE EXPENDITURES

The board may declare that there is only one (1) vendor if there is only one (1) vendor for the personal property to be acquired. For purposes of this policy, “only one (1) vendor” refers to situations where there is only one (1) source reasonably available and includes, but is not be limited to, the following situations:

1. Where property is required to respond to a life-threatening situation or a situation which is immediately detrimental to the public welfare or property;
2. Where the compatibility of equipment, components, accessories, computer software, replacement parts, or service is the paramount consideration;
3. Where a sole supplier’s item is needed for trial use or testing;
4. The purchase of property for which it is determined there is no functional equivalent;
5. The purchase of public utility services;
6. The purchase of products, merchandise, or trademarked goods for resale at a school; or
7. Where competitive solicitation is impractical, disadvantageous, or unreasonable under the circumstances.

Upon declaring that there is only one (1) vendor for personal property, unless the property is required for a life-threatening situation or a situation that is immediately detrimental to the public welfare or property, the board will publish notice of a sole source procurement in a newspaper of

general circulation in the district at least fourteen (14) calendar days prior to the award of the contract. If a potential vendor objects in writing within seven (7) calendar days and sets forth reasons therefor, the board may reconsider whether the personal property was properly declared as a sole source procurement. If, upon reconsideration, the board determines that there are more than one (1) vendor, it will follow any required bidding process.



LEGAL REFERENCE:

Idaho Code Sections

33-601

67-5716

67-2326 through 67-2333

67-2800, *et seq.*

ADOPTED: 11/27/2007

AMENDED:

The board may enter into service contracts with independent contractors as necessary for the operation of the district. The board will comply with the requirements of Idaho Code Section 67-2800, *et seq.*, relative to competitive bidding for such contracts and this district's Policy 850, entitled "Supplemental Bidding Procedures."

Before entering into a contract for the expenditure of twenty-five thousand dollars (\$25,000) or more, the board or its designee will have the contract reviewed by legal counsel to ensure that the school district's interests are adequately protected.

SERVICE CONTRACTS EXCLUDED FROM COMPETITIVE BIDDING

The district is not required to engage in competitive bidding, pursuant to Idaho Code Section 67-2803, as follows:

1. Contracts for services, regardless of their nature, valued at less than twenty-five thousand dollars (\$25,000); and
2. Contracts for personal or professional services to be performed by an independent contractor. Contracts with certain public works construction professionals must comply with requirements as set forth in "Contracts with Certain Public Works Construction Professionals" section of this policy.

BUS TRANSPORTATION SERVICES

In the event the district anticipates expending over twenty-five thousand dollars (\$25,000) through a contract for bus transportation services, Idaho Code Section 33-1510 will be followed.

SERVICE CONTRACTS VALUED BETWEEN \$25,000 AND \$50,000

When the board contemplates entering into a service contract for other than professional or personal services, valued in excess of twenty-five thousand dollars (\$25,000) but not to exceed fifty thousand dollars (\$50,000), it will solicit competitive bids.

Bid Solicitation

The written solicitation for bids will be sent to no fewer than three (3) vendors by electronic or physical delivery. The solicitation will describe the services to be provided in sufficient detail to allow a vendor of such services to understand what the board seeks to procure, the electronic or physical delivery method(s) authorized to submit a bid, and the date and time by which the board clerk must receive a bid proposal. The time to respond to the solicitation must be reasonable; such time will not be less than three (3) business days, except in the event of an emergency.

Objections

The board clerk must receive any written objections to specifications or bid procedures at least one (1) business day before the date and time the bids are due to be received. The board or designee will respond to any such objection in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary.

Contract Award

Upon receipt of the written bids, the clerk will compile and submit the written bids to the board or designee, which will approve the responsive bid proposing the lowest price or reject all bids and publish notice for bids, as before.

If the board finds that it is impractical or impossible to obtain three (3) bids for the proposed services, the board may acquire such services in any manner the board deems best from a qualified vendor quoting the lowest price. When fewer than three (3) bids are considered, the board will document the efforts undertaken to obtain at least three (3) bids. Such documentation will be maintained for at least six (6) months after any such procurement is made. If two (2) or more price quotations are the same and both constitute the lowest responsive bids, the board has discretion to accept the bid it chooses .

SERVICE CONTRACTS VALUED IN EXCESS OF \$50,000

When the board contemplates entering into a service contract for other than professional or personal services, valued in excess of fifty thousand dollars (\$50,000), an open competitive sealed bid process will be utilized.

Bid Solicitation

The written request for bids, and notices thereof, will succinctly describe the services to be provided and set a date, time, and place for the opening of bids. Two (2) notices soliciting bids must be published in the newspaper of general circulation in the district. The first notice must be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions will be made available upon request by any interested bidder. Bids that do not substantially comply with the bid forms will not be considered.

Objections

The board clerk must receive any written objections to specifications or bid procedures at least three (3) business days before the date and time the bids are due to be received. The board or designee will respond to any such objection in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary.

Bid Security

If the board deems it is in the district's best interest, it may require bidders to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless one (1) of the forms of bidder's security is enclosed with it. The board may require that the bid security be in one of the following forms:

1. Cash;
2. A cashier's check payable to the district;
3. A certified check payable to the district; or
4. A bidder's bond executed by a qualified surety company, payable to the district.

Contract Award

Sealed bids will be opened in public at the date, time, and place specified in the notice, thereafter to be compiled and submitted to the board. Any bid received by the board may not be withdrawn after the time set in the notice for opening of bids.

In its discretion, the board may reject all bids and re-bid, or may, after finding it to be a fact, pass a resolution declaring that the subject goods can be procured more economically on the open market. If two or more bids are the same and both constitute the lowest responsive bids, the board may accept the one it chooses.

If the board chooses to award the contract to a bidder other than the apparent low bidder, the board will declare its reason(s) on the record and communicate such reason(s) in writing to all who have submitted a competing bid.

Failure to Execute Contract

If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the district at the sole discretion of the board and, thereafter, the proceeds may be deposited in a designated fund out of which the reasonable expenses for procuring substitute performance are paid.

The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the next lowest qualified bidder. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security.

Objection to Contract Award

If any participating bidder objects to the award of a contract, such bidder must submit a written response to the board's notice within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason(s) that the award decision of the board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the board will review its decision and determine whether to affirm or modify the award, or re-bid the contract, setting forth its reason(s) therefor. After completion of the review process, the board may proceed as it deems to be in the public interest.

CONTRACTS WITH CERTAIN PUBLIC WORKS CONSTRUCTION PROFESSIONALS

The board may negotiate contracts or agreements for professional engineering, architectural, landscape architectural, construction management, and professional land surveying services on the basis of demonstrated competence and qualifications for the type of services required at fair and reasonable prices, utilizing the following process:

1. The board will follow the statutory guidelines in the securing of all contracts for professional engineering, architectural, landscape architectural, construction management, and land surveying services if it is anticipated that the total service fee will exceed twenty-five thousand dollars (\$25,000):
 - a. Publish public notice in a newspaper of general circulation in the area where the work is to be done, for at least fourteen (14) days when soliciting proposals for engineering, architectural, landscape architectural, construction management, or land surveying services;
 - b. Encourage persons or firms engaged in the services being solicited to submit statements of qualifications and performance data;
 - c. Establish and make available to the public criteria and procedures used for the selection of qualified persons or firms to perform such services;
 - d. Select the persons or firms whom the board determined to be best qualified to provide the required services, ranked in order of preference, pursuant to the district's established criteria and procedures;
 - e. Negotiate with the highest ranked person or firm for a contract or agreement to perform such services at a price determined by the board to be reasonable and fair to the public after considering the estimated value, scope, complexity, and nature of the services; and
 - f. When unable to negotiate a satisfactory contract or agreement, formally terminate negotiations and undertake negotiations, following the procedure described in

subsection d, above, with the next highest ranked person or firm, until a contract or agreement is reached.

2. In fulfilling the selection requirements, the board may limit its selection to a list of three (3) persons or firms selected and preapproved for consideration by the board. This preapproved list shall be established in the same manner as selection of an individual contractor. No further publication is then required.
3. The board may request information concerning a person's or firm's rates, overhead, and multipliers, if any, but such information shall not be used for the purpose of ranking in order of preference as required in subsections a through f, above.
4. If the anticipated expenditure for these services is less than twenty-five thousand dollars (\$25,000), the board will use the guidelines above, or establish other guidelines for selection based on demonstrated competence and qualifications to perform the type of services required, followed by negotiation of the fee at a price determined by the district to be fair and reasonable after considering the estimated value, the scope, the complexity, and the nature of the services.
5. When the board has previously awarded a professional services contract to a person or firm for an associated or phased project, the board may, at its discretion, negotiate an extended or new professional services contract with that person or firm. Associated or phased projects are planned construction projects comprised of developmental stages that are interrelated but individually functional.

AGREEMENT FOR JOINT EXERCISE OF PURCHASING POWERS

If determined appropriate, the board may make purchases of goods or services via contracts held by the State of Idaho or any subdivision thereof, or any agency of the federal government, by entering into a cooperative Agreement for the Joint Exercise of Purchasing Powers with that entity, pursuant to Idaho Code Sections 67-2326 through 67-2333, 33-315 through 33-318, and 33-601. The vote on the decision to enter into a cooperative Agreement for the Joint Exercise of Purchasing Powers will be by resolution of the board and the minutes will reflect the board's reason(s) for doing so. Upon entering into such an Agreement, the board will forego the bidding process.

PUBLIC CALAMITY RESOLUTION

If there is a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, or if it is necessary to do emergency work to prepare for national or local defense, or it is necessary to do emergency work to safeguard life, health, or property, the board may pass a resolution declaring that an emergency exists and the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property. Upon adoption of the resolution, the board may expend any sum required in the emergency without compliance with the bidding requirements pursuant to Idaho Code Section 67-2808(1).



LEGAL REFERENCE:

Idaho Code Sections

33-601

67-5716

67-2326 through 67-2333

67-2800, *et seq.*

ADOPTED: 11/27/2007

AMENDED:

PUBLIC WORKS CONSTRUCTION UNDER \$50,000; LACK OF AVAILABLE LICENSED CONTRACTORS

For any single contemplated public works construction project with an estimated total cost of less than fifty thousand dollars (\$50,000), where the board determines that there may be a lack of available licensed contractors, the district may publish a notice of intent to solicit bids in the newspaper of general circulation in the district, concurrently sending such notice to the public works contractors license board, soliciting statements of interest from licensed public works contractors to determine whether one or more licensed contractors is interested in submitting a bid.

Such notice will describe the project in sufficient detail to allow an experienced public works contractor to understand the construction project, the method(s) authorized for submitting bids (electronic or physical delivery), and the date and time by which a bid proposal must be received by the board clerk. The solicitation must provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three (3) business days. If no licensed public works contractor submits a statement of interest, the board may purchase public works construction from other than a licensed public works contractor by using the same procurement procedures otherwise specified herein.

PUBLIC WORKS CONSTRUCTION BETWEEN \$25,000 AND \$100,000

When the board contemplates public works construction valued in excess of twenty-five thousand dollars (\$25,000) but not to exceed one hundred thousand dollars (\$100,000), the following procedures will be used:

Solicitation for Bids

The board will draft a written solicitation for bids for the public works construction, describing the project in sufficient detail to allow an experienced public works contractor to understand the construction project, the method(s) authorized for submitting bids (electronic or physical delivery), and the date and time by which a bid proposal must be received by the board clerk. The solicitation must provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three (3) business days. The solicitations will be delivered, by electronic or physical means, to no fewer than three (3) owner-designated licensed public works contractors.

Objections

The board clerk must receive written objections to specifications or bid procedures at least one (1) business day before the date and time upon which bids are scheduled to be received.

Contract Award

When written bids have been received, they will be submitted to the board or designee, which may approve the lowest responsive bid or reject all bids and publish notice for bids, as before.

If the board finds that it is impractical or impossible to obtain three (3) bids for the proposed public works project, the board may acquire the work in any manner it deems best from a qualified public works contractor quoting the lowest price. When fewer than three (3) bids are considered, the board will document the efforts undertaken to procure at least three (3) bids, and such documentation shall be maintained for at least six (6) months after the decision is made. If two or more price quotations offered by different licensed public works contractors are identical and constitute the lowest responsive bids, the board may accept the one it chooses.

PUBLIC WORKS CONSTRUCTION IN EXCESS OF \$100,000

When the board contemplates public works construction valued in excess of one hundred thousand dollars (\$100,000), the board will engage in a competitive sealed bid process and contract with the qualified public works contractor submitting the lowest bid price complying with bidding procedures and meeting any prequalifications established by the bid documents. The board may elect to solicit competitive bids for public works construction with or without requiring prequalifications.

Soliciting Bids Without Prequalification Requirements

The board will consider bids submitted from any licensed public works contractor desiring to bid upon a public works project. In awarding a contract, the board may only consider the amount bid, bidder compliance with administrative requirements of the bidding process, and whether the bidder holds the requisite license.

The request for bids shall set a date and place for the public opening of bids. Two (2) notices soliciting bids shall be published in the newspaper with general circulation in the district. The first notice shall be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice will succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions will be made available upon request and payment of a reasonable plan copy fee by any interested bidder.

Soliciting Bids With Prequalification Requirements

The board may require that contractors "prequalify" prior to entering into competitive bidding for a public works project. Prequalification standards may be established by the board to consider the following issues: demonstrated technical competence, experience constructing similar facilities, prior experience with the district, available nonfinancial resources, equipment and personnel as they relate to the project, and overall performance history based upon a

contractor's entire body of work. Any licensed contractors desiring to be prequalified to bid on a project must submit a written response to the board's request for qualifications. The board will accept bids only from prequalified contractors.

The board will provide notice of the prequalification stage by publishing two (2) notices soliciting prequalification statements in the newspaper with general circulation in the district. The first notice must be published at least two (2) weeks before the date for opening prequalification statements, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice will succinctly describe the project to be constructed, the standards for evaluating the qualifications of prospective bidders, and the date and time by which qualification statements must be received.

Objection to Prequalification Procedures

The clerk of the board must receive written objections to prequalification procedures at least three (3) business days before the date and time of which prequalification statements are due. The board or designee will respond to any such objections in writing and communicate its response to the objector and all other contractors seeking to prequalify, adjusting bidding timeframes if necessary.

Selection of Prequalified Contractors

After a review of qualification submittals, the board may select licensed contractors that meet the prequalification standards. If any licensed contractor submits a statement of qualifications but is not selected as a qualified bidder, the board will supply a written statement of the reason(s) why the contractor failed to meet prequalification standards.

Appeal of Prequalification Determination

Any licensed contractor may appeal the determination that it does not meet the prequalification standards. Such appeal must be submitted to the board within seven (7) days after transmittal of the prequalification results. The board will conduct the appeal by reviewing solely the written objection and accompanying documentation; the board will not meet with the licensed contractor. If the board sustains its prior decision, it will state its reason(s) for the record. The board's decision concerning prequalification may be appealed to the public works contractors license board no more than fourteen (14) days following the board's decision on appeal, pursuant to Idaho Code Section 67-2805(3)(b).

The board will stay the bidding process during the pendency of the prequalification appeal until the public works contractors license board completes its review, but in no instance more than forty-nine (49) days after the board issued its final decision regarding the prequalification appeal. Any licensed public works contractor affected by a decision on appeal by the public works contractors license board may, within twenty-eight (28) days of the final decision, seek judicial review as provided by Chapter 52, Title 67, Idaho Code.

Following the conclusion of the prequalification administrative procedures, the bidding stage shall proceed by the setting of a time, date, and place for the public opening of bids. A notice soliciting bids shall be transmitted to prequalified bidders at least fourteen (14) days before the date of opening the bids. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request and payment of a reasonable plan copy fee by any prequalified bidder.

Objections to Bid Specifications/Procedures

The clerk of the board must receive written objections to specifications or bidding procedures at least three (3) business days before the date and time upon which bids are scheduled to be opened. The board supervising the bidding process will respond to any such objection in writing and communicate such response to the objector and all other plan holders, adjusting bidding timeframes if necessary.

Delivery of Bids

All bids must be presented or otherwise delivered under sealed cover to the clerk of the board with a concise statement on the outside identifying the project to which the bid pertains.

Bid Security

If the board deems it is in the district's best interest, it may require the bidder to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless the bidder's security is enclosed with it. The board may require that the bid security be in one of the following forms:

1. Cash;
2. Cashier's check, payable to the district;
3. Certified check, payable to the district; or
4. Bidder's bond executed by a qualified surety company, payable to the district.

Bid Opening

When sealed bids have been received, they shall be opened in public at a designated place and time, thereafter to be compiled and submitted to the board for award. Any bid received by the board may not be withdrawn after the date and time set in the notice for opening of bids. A bid will not be considered if it is not submitted in a form that substantially complies with the form provided by the board, and/or the bid security, if required, is not enclosed.

Failure to Execute Contract

If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the district at the sole discretion of the board and the proceeds deposited in a designated fund to pay the expenses of obtaining substitute performance.

The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the qualified bidder submitting the next lowest responsive bid. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security to the owner.

Awarding the Contract

In its discretion, the board may accept a bid, reject all bids presented, and re-bid, or, after finding it to be a fact, pass a resolution declaring that the project can be performed more economically by purchasing goods and services on the open market. If identical bids are received, the board may choose the bidder it prefers. If no bids are received, the board may procure the goods or services without further competitive bidding procedures. The board, or its designee, will send written notice of its decision regarding the award of the contract to all contractors who submitted a bid.

If the board chooses to award a competitively bid contract involving public works construction to a bidder other than the apparent low bidder, the board must declare its reason(s) on the record and communicate such reason(s) in writing to all persons who have submitted a competing bid.

Objections to Contract Award

Any participating bidder may object to the contract award by written response to the board's notice of a contract award. Such response must be submitted to the board clerk within seven (7) calendar days of the date of transmittal of the notice, and set forth the express reason(s) that form the objection to the award decision. The board will stay performance of the public works construction until it has addressed the contentions raised by the objecting bidder. The board will review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason(s) therefor in writing. After completion of the review process, board may proceed as it deems to be in the public interest.



LEGAL REFERENCE:

Idaho Code Sections

33-601

67-2805

ADOPTED: 11/27/2007

AMENDED: 2/17/2009

This board of trustees will at all times comply with Idaho statutes regarding the efficient and cost-effective purchasing of goods, services, and public works construction by competitive bidding, as appropriate. Further, the district shall purchase goods and services from vendors with a significant Idaho economic presence when possible.

Before entering into a contract which requires competitive bidding pursuant to Idaho Code Sections 33-601 and 67-2800, *et seq.*, the board will utilize the following supplemental procedures. . Nothing herein is intended to conflict with the statutory requirements and other district policies.

DEFINITIONS

Bid: A formal, sealed written offer, containing the original or electronic signature of the bidder, to perform a contract to purchase or supply property or services in response to a Request for Proposal.

Bid closing: The date and time advertised, after which no further bids will be accepted by the district. Any bid received after the bid closing will be returned, unopened, to the bidder.

Bidder: An individual or entity that has submitted a bid in response to a specific solicitation on a specific item or items of property to be acquired by this district or for work services to be performed on behalf of the district.

Contractor: A bidder who has been awarded a contract by the district under this procedure.

Lowest Responsible Bidder: The responsible bidder whose bid reflects the acquisition price to be paid by this district; except that when specifications are valued or comparative performance examinations are conducted, the results of such examinations and relative score of valued specifications will be weighed, as set out in the specifications, in determining the lowest acquisition price.

Request for Proposal (RFP): The written specifications setting forth the property or services to be purchased upon which a bid can be submitted.

PREPARATION OF RFP

A Request for Proposal (RFP) setting forth the specific needs and requirements for the construction, repair, or improvement of real property, purchase of services, or purchase or repair of any equipment or other personal property for which the bid is sought will be drafted and approved by the board. A rating sheet setting forth the weight, calculated as a percentage, to be given each of the elements in the RFP will be included in the RFP.

In those instances when this district issues a RFP for the construction, repair or improvement of public works, public buildings, public places, or other work, the following will be provided:

1. Written plans and specifications of the work to be performed or materials furnished will be available for review by all interested and prospective bidders.
2. The plans and specifications, when applicable, will include the number, size, kind, and quality of materials and service required for the contract.
3. The plans and specifications shall not specify or provide the use of any articles of a specific brand or mark, or any patented apparatus or appliances when other materials are available for such purposes and when such requirements would prevent competitive bidding. In the event that brand names or other identifying information is included in the plans and specifications, such identification shall be used solely for the purpose of communicating the expectation of a quality level and shall not be interpreted as requiring use of a particular item.

LOWEST RESPONSIBLE BIDDER

The following factors may be considered in determining the lowest responsible bidder:

1. The bid amount;
2. Compliance with administrative requirements of the bidding process;
3. Requisite licensure of the bidder;
4. Meeting prequalification standards, if applicable; and
5. Verification that the bidder holds a current Idaho public works license, and previous and existing compliance of the bidder with laws relating to public works.

Unless precluded by statute, the district may also consider any of the following factors in determining the lowest responsible bidder:

1. Specific needs and requirements identified in the RFP;
2. Project costs;
3. Financial solvency of the individual or corporation bidding;
4. Prior work experience, if any, between the individual or entity and the district, including the quality of performance of previous contract or services;
5. Demonstration of the ability, capacity, and skill of bidder to perform the work required;

6. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
7. Listing of the names and addresses of all subcontractors and providing assurance of appropriate licenses or certificates;
8. Posting and verification of a bid bond, if required; and
9. Such other information related to the performance of the contract as deemed appropriate.

REVIEW OF BIDS

All bids received will be date and time stamped to ensure they were received prior to the bid closing. All bids received after the bid closing will be returned, unopened, to the bidder and will not be considered for award of the contract. After the bid closing, at the time and place stated in the advertisement for bids, bids will be opened, recorded, and made available for inspection. Any interested person may attend the bid opening.

Only those bids submitted by bidders with a current Idaho public works license at the time of bid closing will be considered.

The superintendent or designee may appoint an individual or panel, with appropriate expertise, to review and evaluate, pursuant to the rating sheet, all accepted bids. The rating sheet will designate the weight, calculated as a percentage, to be attached to each element set forth in the RFP, which will be applied by the reviewing panel in evaluating each bid.

AWARD OF THE CONTRACT

Based on the rating of the bids, the superintendent will make a recommendation to the board at the next regularly scheduled board meeting after the rating has been completed, unless it is determined a special board meeting to review the bids is appropriate. Such recommendation may include:

1. A recommendation that the board contract with the lowest responsible bidder, as determined by the rating sheet;
2. A recommendation to reject all bids;
3. A recommendation to reject all bids and re-bid; or
4. A recommendation that the board proceed under its own direction, subject to the approval of the state board of education, if the bid had been re-bid and no satisfactory bid was received.

Upon a majority vote of the board, the contract will be awarded to the lowest responsible bidder, as determined by the board. The district will enter into a contract and the terms set forth in the RFP and the successful bid response shall be incorporated into therein. Written contracts shall

be prepared for all major construction and repair projects, signed by the board chairman on behalf of the district.

An acceptable bid or offer and a district purchase order may constitute the only contract necessary for the purchase of supplies, equipment, and minor repairs of construction projects, except that the successful bidder must meet all conditions included in the RFP.

The security of unsuccessful bidders shall be returned in a reasonable period of time, in no event any later than sixty (60) days after the bid is awarded.

BIDDING RELIEF

In the event a bidder made a mistake on a bid, this district will determine if the bidder is entitled to relief from the bid. Bidders will be granted relief from the bid if the bidder established to the satisfaction of the district that the following occurred:

1. A clerical or mathematical mistake was made;
2. The bidder gave this district written notice within five (5) calendar days after the opening of the bid of the mistake, specifying in the notice in detail how the mistake occurred; and
3. The mistake was material.

The district will document the receipt of the request for relief, its review of the bid, and any action taken by the district. The report will be filed with the superintendent and will be available for inspection as a public record.

In the event the district determines that relief is to be granted as set forth above, it will return any bid security filed with the district or agent thereof. Bidders who did not satisfy the conditions for relief shall forfeit any bid security. Additionally, any bidders failing to execute a contract, and not satisfying the conditions of a mistake shall forfeit any bid security.

Any bidder claiming a mistake, or who forfeits a bid security, is prohibited from participating in any re-bidding of the same project on which the mistake was claimed, or security forfeited.

NON-MATERIAL BID IRREGULARITIES

Non-material irregularities in the bid will be waived by this district, and the bid will not be rendered non-responsive. The following will apply in determining whether non-material irregularities exist:

1. Clerical errors, such as obvious arithmetic errors, must be discernible from the bid documents. If the errors can be corrected, the bid will be considered responsive. The revised bid amount will be used in evaluating the bid.

2. Both the error and the bidder's intent must be readily discernible from the bid documents.
3. The correction or waiver of non-material irregularities must not affect the relative standing of, or be otherwise prejudicial to other bidders.

PROHIBITION AGAINST BID SPLITTING

Neither this district, nor any of its employees, will split or separate purchases or work projects for the purpose of evading any laws of the State of Idaho, which require competitive bidding.



LEGAL REFERENCE:

Idaho Code Sections

33-601

67-5716

54-1904B, C, D, E

59-1026

67-2326 through 67-2333

67-2800, *et seq.*

ADOPTED: 11/27/2007

AMENDED: 2/17/2009

SIGNATURES

All checks issued on a school district account must be signed by two (2) authorized individuals designated by the board.

DISBURSEMENTS

No disbursement will be approved unless sufficient funds are available in the appropriate account. Payments must be made to a specific person, company, or organization. No checks will be made payable to "cash."

District checks will not be pre-signed. All disbursements must be documented by original invoices, sales slips, or register tapes with explanations provided.

District checks may be issued to students or employees to reimburse them for personal funds disbursed for school purposes provided that prior approval of the expenditure was received from the superintendent or designee, and proper supporting documentation is submitted.

ADVANCE PAYMENTS

Advance payments for goods and services may be authorized at the discretion of the superintendent. A written request for an advance stating the amount needed and the purpose of the advance must be submitted. When the activity is complete, the sponsor must submit a report of all expenditures with the appropriate receipts and sales slips. Any unused funds will be returned immediately.



LEGAL REFERENCE:

Idaho Code Section 33-506(1)

ADOPTED: 11/27/2007

AMENDED:

Any check issued by the district will be voided when:

1. It has been outstanding for more than six (6) months; or
2. It has been reported as lost or stolen; or
3. It has been returned by the payee for some reason.

If the voided check is replaced with a new check, a “stop payment” order will be filed with the bank from which the check is drawn.



LEGAL REFERENCE:

Idaho Code Section 33-506(1)

ADOPTED: 11/27/2007

AMENDED:

This board may enter into lease-purchase agreements for goods, equipment, buses, or portable classrooms, provided the written agreement meets the following requirements:

1. The annual lease payments will reflect reasonable compensation for use;
2. No penalty will be imposed on the district for proper cancellation of the lease;
3. The right to exercise the option to purchase will be at the sole discretion of the district;
and
4. The cost of purchase will not exceed the reasonable value of the goods, equipment, buses, or portable classrooms as of the time the option to purchase is exercised.



LEGAL REFERENCE:

Idaho Code Section 33-601A
Idaho Constitution, Art. 8, Section 3

ADOPTED: 11/27/2007

AMENDED:

The board may enter into personal service contracts, as determined to be in the best interest of the district, to carry out its responsibilities and duties in governing the district and accomplishing the district's educational goals and objectives. Such contracts are exempt from statutory bidding requirements.

"Personal service" is defined as a performance for remuneration by an individual on a specified contractual basis of specialized professional or consultive expertise germane to administration, maintenance, or conduct of governmental activities which require intellectual or sophisticated and varied services, dependent upon facilities, invention, imagination, or a specific talent which the district cannot itself provide or accomplish.

The district must publish, within fifteen (15) days of entering into any personal service contract, the parties, amount, and a one-sentence purpose for all personal service contracts over ten thousand dollars (\$10,000) annual payment, regardless of what fund the contract moneys are derived from. The publication must be in a newspaper of general circulation within the geographical area wherein such personal service is to be performed.



LEGAL REFERENCE:

Idaho Code Sections
33-506
59-514
67-2803(4)

ADOPTED: 11/27/2007

AMENDED:

The board of trustees of this district authorizes the superintendent or designee to enter into agreements with private service providers when he/she determines that the necessary educational services are not available through the district or that it is in the best interest of a student and the district to enter into an agreement with a private service provider. Such agreements may be entered into for services identified on a student's IEP or 504 plan, or for other educational services as needed by the district. In no event shall such agreement exceed twelve (12) calendar months.

Any agreement signed by the superintendent/designee with private service providers, pursuant to this policy, shall set forth the terms of the agreement, the relationship of the parties, the services to be provided, provisions for record keeping and confidentiality of records, the billing procedures, as well as other terms that are deemed to be necessary.

The superintendent/designee shall select private service providers hired pursuant to this policy based on their qualifications, work experience, availability, lack of conflict of interest with the district, and financial stability. While the superintendent/designee may also consider a parent's request for a particular service provider, such request will not be the controlling factor in selecting a private service provider.

No private service providers hired under this policy shall be considered employees of the district. Further, all private service providers, and their employees, shall be fully qualified for the services for which the agreement specifies.

DEFINITIONS

"Private service provider" is an individual, either self-employed or working for an agency, who is properly licensed and/or certified to provide the educational service for which he or she is contracted. Such services may include, but are not limited to, occupational therapy, speech therapy, physical therapy, behavioral specialist, etc.



LEGAL REFERENCE:

Idaho Code Section 33-506(1)

ADOPTED: 11/27/2007

AMENDED:

Bills or invoices for payment of goods or services will be submitted to the district office, along with supporting purchase orders and other documentation. When the bills or invoices are received by that office, they will be reviewed by the superintendent and other appropriate administrative personnel.

Verified bills will be processed for payment by attaching information related to the budget account. The bills will be reviewed by appropriate administrative personnel and a recommendation will be made to the board regarding payment.

A final payment determination will be made by the board. Checks or warrants for the approved bills will be drawn by the superintendent or designee.

All bills will be accepted, certified for payment, and paid within sixty (60) calendar days of receipt of bill, unless a contract specifies another payment arrangement.



LEGAL REFERENCE:

Idaho Code Section 67-2302

ADOPTED: 11/27/2007

AMENDED:

The purchase of materials and supplies used by the district and charged against district funds will be authorized through a system of purchase orders or requisitions signed by authorized personnel. No cash purchases are authorized.



LEGAL REFERENCE:

Idaho Code Section 33-506

ADOPTED: 11/27/2007

AMENDED:

PRIVACY RULE COMPLIANCE

The federal Privacy Rule of the Health Insurance Portability and Accountability Act (HIPAA) requires the district to adopt a policy protecting the privacy rights of its employees.

DEFINITIONS

For the purposes of this policy, the following definitions apply:

1. "Privacy Officer" shall mean the superintendent or the superintendent's designee.
2. "HHS Privacy Regulations" or "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information as defined at 45 C.F.R. Parts 160 and 164, Subparts A and E.
3. "Protected Health Information" or "PHI" shall have the same meaning as the term "protected health information" as defined in 45 U.S.C. Section 164.501, but is limited to any such information created or received by Business Associate from or on behalf of Covered Entity.
4. "Business Associate" shall mean a person or organization not a part of the district's work force that performs certain functions or activities, such as, but not limited to, claims processing, data analysis, and billing, on behalf of the district that involves the use or disclosure of individually identifiable health information.
5. "Covered Entity" shall mean a district that acts as a "health plan," including an employer-sponsored group health plan. Exceptions to this definition are those health plans with less than fifty (50) participants that are administered solely by the employer.

PRIVACY NOTICE

A notice of privacy practices regarding Protected Health Information (PHI) and the use or disclosure that may be made of PHI shall be provided annually to employees who are covered by the district's health plan.

ACCESS TO PROTECTED HEALTH INFORMATION

Employees, or their personal representatives, have the right to inspect or copy their PHI. This right to access includes access to the information held by a Business Associate of the district. Requests to access PHI shall be in writing and the Privacy Officer shall respond within *thirty (30) days* of the request. If the PHI is not readily available on site, the Privacy Officer shall have an *additional sixty (60) days* to respond. If the Privacy Officer is not able to respond within

these time limits, a written notification will be provided to the individual making the request. Responses shall be consistent with the requirements of the Privacy Rule.

RIGHT TO REQUEST AMENDMENT OF PHI

An individual has the right to request the amendment of his or her PHI. All such requests are required to be in writing and must provide a reason for the requested amendment. The Privacy Officer shall act and respond within sixty (60) days of receipt of the request. If the request is denied, the following information will be provided:

1. The basis for denial.
2. How the person may submit a written statement disagreeing with the denial.
3. A statement that, if the individual does not submit a statement of disagreement, the individual may request that the district include the request for amendment and the denial in any future disclosures of the PHI at issue.
4. A description of how the individual may complain to the district, including contact information.

All requests and related documentation shall be maintained for six (6) years.

RIGHT TO ACCOUNTING

An individual has the right to an accounting of disclosures of PHI made by the district, except disclosures made for payment, treatment, health care operations, disclosures to the subject individual, incidental disclosures, or disclosures made pursuant to a valid authorization. Such request must be in writing.

Accounting of disclosures shall include:

1. The date of disclosure, name of the entity or person who received the PHI and a brief statement of the purpose, or a copy of the individual's authorization or written request for disclosure.
2. For multiple disclosures of PHI to the same person or entity, the following may be provided in the accounting: the time of the first disclosure, a full accounting with all elements described above, the frequency period, periodicity or number of disclosures made during the accounting period, and the date of the last disclosure in the accounting period.
3. *The first accounting within a 12-month period will be at no cost to the individual. A reasonable cost-based fee will be charged for all subsequent accountings of disclosures during the 12-month period.*

RIGHT TO RESTRICT USE OR DISCLOSURE

An individual has the right to request in writing that the district restrict the use or disclosure of PHI for purposes of treatment, payment, or health care operations. The district shall honor any restriction, except in the case of an emergency. Any agreement to restrict disclosure shall be retained for a period of six (6) years from the date of its creation. Any termination of such restriction shall be documented.

Individuals have the right to restrict the manner and method of communication regarding PHI. Reasonable requests as determined by the Privacy Officer will be accommodated. Such requests or agreements for confidential communication shall be reduced to writing.

DISCLOSURES WITHOUT CONSENT/AUTHORIZATION

In compliance with the Privacy Rule, the district shall disclose PHI upon request to the individual who is the subject of the PHI and to the Secretary of the U.S. Department of Health and Human Services.

At the discretion of the Privacy Officer, the district may disclose PHI for treatment, payment, and health care operations without a signed authorization from the subject individual and as otherwise may be permitted under the Privacy Rule.

Disclosures for worker's compensation purposes are excluded from coverage by HIPAA and are covered by state law.

DISCLOSURE OF PHI WITH AUTHORIZATION

A signed authorization is required for disclosure of PHI unless an exception applies. The authorization must comply with the requirements of the Privacy Rule and the disclosure shall be consistent with the terms of the authorization. The signed authorization form must be retained for six (6) years and the individual who signed the authorization must be given a copy.

AUTHORIZATION CONTENT

The authorization form shall contain, at a minimum, the following:

1. The specific and meaningful description of the information.
2. The name or other specific identification of the person(s) or class of persons (such as a personal representative) authorized to make the requested use or disclosure.
3. The name or specific identification of the person(s) or class of persons to whom the district may make the requested use or disclosure.

4. An expiration date or event that relates to the individual or the use or disclosure purpose, but in no case shall the expiration date be more than one (1) year after the date of the signature.
5. A statement of the individual's right to revoke the authorization in writing and the procedure to do so.
6. A statement that any PHI used or disclosed based on the authorization may be subject to redisclosure by the recipient and may no longer be protected by the Privacy Rule.
7. A statement of the inability to condition treatment, payment, enrollment, or eligibility for benefits on the authorization.
8. The individual's dated signature.
9. If an individual's personal representative signs the authorization, a description of that representative's authority to act on the individual's behalf.

HEALTH INFORMATION FOR EMPLOYMENT PURPOSES

Health information regarding employees provided to the district as the employer for a specific employment purpose is not PHI and will be kept in the employee's personnel record. PHI will not be made part of an employee's personnel record without the signed authorization of the employee or personal representative, as required by the Privacy Rule.

PRIVACY OFFICER

The *superintendent or designee* is appointed as the Privacy Officer/Contact Person for the district. All complaints should be forwarded to (*address*) and addressed to the attention of the Privacy Officer.



LEGAL REFERENCE:

PL 104-191
42 USC § 1320d-2(d)
45 CFR §§ 160-164

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

[DISTRICT LETTERHEAD]

Date

Dear Employee:

The _____ School District No. ____ *reimburses certain medical costs of employees consisting of _____ (describe what costs the school district reimburses under its plan) or provides an employer-sponsored group health plan to its employees.* Under the Health Insurance Portability and Accountability Act (HIPAA), the district must maintain the confidentiality of protected health information regarding employees received in the course of providing a healthcare plan. Enclosed for your review is a notice (similar to a notice received from a healthcare provider), which provides an overview of the district's practices and procedures and sets forth your rights to access the protected health information about you and your family members maintained by the district.

Please review this information. If you have any questions, please feel free to contact me at _____ *(telephone number)*.

Sincerely,

Name

HIPAA Privacy Officer

NOTICE OF PRIVACY PRACTICES

THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED OR DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.

I. Privacy Obligations:

The _____ School District (hereinafter "School District") is considered to be a Health Plan under the Health Insurance Portability and Accountability Act and receives Protected Health Information regarding employees in the course of making reimbursement to those employees for deductibles paid in conjunction with insurance coverage for employees and their family members. Accordingly, we are required to maintain the privacy of certain financial, personal, and health information (Protected Health Information, PHI) and to provide you with this notice of our legal duties and privacy practices with respect to PHI. When we use or disclose PHI, we are required to abide by the terms of this notice or any subsequent notice in effect at the time of the use or disclosure.

The School District utilizes a private business entity, _____ (hereinafter "Business Associate"), to implement the reimbursement payments for employees. Statement of Benefits documents may be disclosed to our Business Associate for this purpose. This disclosure will be made without the signed authorization of the employee. Other disclosures may be made for purposes of treatment, payment, or health care operations without the authorization of the employee. The School District shall comply with the requirements of the federal Privacy Rule.

II. Uses and Disclosures of PHI based upon on your written authorization:

Other uses and disclosures of your PHI will be made only with your written authorization, unless otherwise permitted or required by law, as described below. This authorization will describe how the information will be used, and a copy of this Privacy Notice will accompany each request for authorization that is made by a third party or by the School District and sent to you. You may revoke your written authorization at any time, in writing, except to the extent that your physician or the physician's practice had taken an action in reliance on the use or disclosure indicated in the authorization.

Uses and Disclosure for Research: No PHI will be released for clinical research unless you agreed to participate in a specific research program and have provided written consent at the time of your enrollment in that research program.

III. Permitted and Required Uses and Disclosure that may be made without your consent or authorization or opportunity to object:

There are occasional circumstances in which we may use or disclose your PHI without obtaining your authorization to do so. Generally speaking, you have the right to agree to and authorize the disclosure of your PHI, then we may, in these limited circumstances using professional judgment, determine whether the disclosure is in your best interest. In this case, only the PHI that is relevant to your health care will be disclosed.

- A. Emergency Circumstances.** Unless you object, we may use or disclose some or all of the PHI in an emergency situation because of an individual's incapacity or an emergency treatment circumstance.

- B. **Compliance with Legal Authority.** We may use or disclose your PHI when we are required to do so, as in the case of reporting abuse or neglect to appropriate federal or state law enforcement agencies.
- C. **Others Involved in Your Health Care.** Unless you object, we may disclose to a member of your family, a relative, a close friend, or any other person you identify, your PHI that directly relates to that person's involvement in your health care, or to notify or assist in notifying a family member, personal representative, or any other person that is responsible for your care, of your location, general condition, or death. Finally, we may use or disclose your PHI to an authorized public or private entity to assist in disaster relief efforts and to coordinate uses or disclosure to family or other individuals involved in your health care.

IV. Your Individual Rights:

- A. **Right to Request Additional Restrictions.** You may request a restriction on our use or disclosure of PHI for treatment, payment, and operations. We will consider additional restrictions carefully, but we may not and are not required to agree to a requested restriction. If agreed, we will abide by the restriction.
- B. **Right to Receive Confidential Communications.** We will accommodate any reasonable written request for you to receive PHI by alternative means of communication or at alternate locations.
- C. **Right to Inspect and Copy Your Records.** You may request, in writing, access to your PHI in order to inspect or request copies of the records. You may be charged a fee for each copy. Under limited circumstances, as permitted by law, we may deny you access to a portion of your records, for example when a licensed health care professional feels that such disclosure may cause harm.
- D. **Right to Request an Amendment of Your Records.** You have the right to request that your PHI maintained by the School District be amended in cases where information is erroneous or incomplete and the information originated with the School District or its Business Associate.
- E. **Right to Receive Accounting of Disclosures.** You have the right to receive an accounting of disclosures of your information and to whom those disclosures have been made.
- F. **Right to Receive a Paper Copy of this Notice.** Upon request, you may obtain a copy of this notice, even if you agreed to receive such notice electronically.

V. Effective Date and Duration of this Notice.

This notice of Privacy Policy for the School District will become effective on or after _____, 2004. We may change the terms of this notice from time to time as may be deemed necessary. If we change this notice, a copy will be posted in the business office of the School District. You will receive a copy of the current notice any time the School District's obligations under your health insurance coverage changes.

If you desire further information regarding your privacy rights or are concerned that your rights have been violated, you may contact our Privacy Officer at _____, Idaho _____, or you may contact the Office of Civil Rights, U.S. Department

of Health and Human Services, 2201 Sixth Avenue, Mail Stop RX-11, Seattle, Washington 98121,
(206) 615-2290 (telephone); (206) 615-2296 (TDD); (206) 615-2297 (facsimile).

HIPAA Authorization Form

At my request, I authorize the _____ School District No. _____ (hereinafter "School District") to disclose personal health information as described below.

Name: _____ Date of Birth: _____

Street Address: _____

City/State/Zip: _____

Telephone Number: _____

Person or Organization Receiving the Information:

Name: _____

Street Address: _____

City/State/Zip: _____

Telephone Number: _____

Description of Specific Information to be Disclosed: _____

The date or event when this Authorization expires: _____

(If a date or event is not specified, this authorization will expire one year from the date of signature.)

I understand that if the person or organization that receives the information is not a health care provider or health plan covered by federal privacy regulations, the person or organization may not be obligated by state or federal law to protect it.

I understand that I may cancel this authorization in writing at any time by sending a written request to the School District offices. My cancellation of this authorization will not affect any action the School District took prior to receiving my cancellation request.

This authorization is voluntary. The School District will not condition my enrollment in the health plan or eligibility for payment of benefits on receiving this authorization.

Date: _____

Signature: _____

(If signed by a personal representative of the employee, please complete the following.)

Personal Representative's name: _____

Relationship to member: _____

(Such as parent, legal guardian, holder of power of attorney - please attach legal documentation if you are the legal guardian, holder of power of attorney, etc.)

BUSINESS ASSOCIATE AGREEMENT

THIS AGREEMENT is entered into on this ____ day of _____, 2004, by and between _____ SCHOOL DISTRICT NO. _____ doing business at _____, _____, Idaho 8 _____, validly organized as a body corporate and politic hereby authorized to enter into contracts pursuant to Idaho Code Title 33, Chapter 6, and is a Covered Entity under the provisions of the Health Insurance Portability and Accountability Act (hereinafter "Covered Entity"), and _____, a Business Associate under the provisions of the Health Insurance Portability and Accountability Act and doing business at _____, _____, Idaho 8 _____ (hereinafter "Business Associate").

WHEREAS, Covered Entity will make available and/or disclose to Business Associate certain employee Protected Health Information (PHI), along with goods or services that are being provided by the Business Associate to the Covered Entity; and

WHEREAS, Business Associate will have access to and/or receive from Covered Entity certain PHI that can be used or shared only in agreement with this Agreement and the U.S. Department of Health and Human Services (HHS) Privacy Regulations.

NOW, THEREFORE, the Covered Entity and the Business Associate agree to the following for the mutual benefit of each:

1. **DEFINITIONS.** The following words are defined below:
 - 1.01 **Agreement** shall refer to this document.
 - 1.02 **Business Associate** shall mean _____, the organization receiving the Information.
 - 1.03 **Covered Entity** shall mean _____ School District No. _____, the organization providing or making available the Information.
 - 1.04 **Designated Record Set** shall mean the PHI information regarding enrollment, payment, claims adjudication, case/medical records systems, and any other records used in whole or in part to make decisions about an individual.
 - 1.05 **HHS Privacy Regulations or Privacy Rule** shall mean the Standards for Privacy of Individually Identifiable Health Information as defined at 45 C.F.R. Parts 160 and 164, Subparts A and E.
 - 1.06 **Individual** shall mean the person who is the subject of the Protected Health Information, and has the same meaning as the term "individual" as defined in 45 C.F.R. Section 164.501, and shall include a person who qualifies as a personal representative in accordance with 45 C.F.R. Section 164.502(g).
 - 1.07 **Parties** shall mean Business Associate and Covered Entity.

- 1.08 Protected Health Information or PHI** shall have the same meaning as the term “protected health information” as defined in 45 U.S.C. Section 164.501, but is limited to any such information created or received by Business Associate from or on behalf of Covered Entity.
- 1.09 Required by Law** shall have the same meaning as the term “required by law” found at 45 C.F.R. Section 164.501.
- 1.10 Secretary** shall mean the Secretary of the U.S. Department of Health and Human Services and/or his designee.

2. OBLIGATIONS AND ACTIVITIES OF BUSINESS ASSOCIATE.

- 2.01** Business Associate agrees to not use or disclose PHI other than as permitted or required by the Agreement or as Required by Law.
- 2.02** Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the PHI other than as provided by this Agreement.
- 2.03** Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of the requirements of this Agreement.
- 2.04** Business Associate agrees to report to Covered Entity any use or disclosure of the PHI not provided for by this Agreement of which it becomes aware.
- 2.05** Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides PHI received by Business Associate on behalf of Covered Entity agrees to the same restrictions and conditions that apply through this Agreement to Business Associate with respect to such information.
- 2.06** Business Associate agrees to make any amendment(s) to PHI in a Designated Record Set that the Covered Entity directs or agrees to pursuant to 45 C.F.R. Section 164.526 at the request of Covered Entity or an Individual, and in the time and manner agreed between the parties.
- 2.07** Business Associate agrees to make internal practices, books, and records, including policies and procedures related to PHI, relating to the use and disclosure of PHI received from, or created or received by Business Associate on behalf of, Covered Entity available to the Covered Entity or to the Secretary, in a time and manner agreed between the parties, or designated by the Secretary, for purposes of the Secretary determining Covered Entity’s compliance with the Privacy Rule.
- 2.08** Business Associate agrees to document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to

a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. Section 164.528.

2.09 Business Associate agrees to provide to Covered Entity or an Individual, in the time and manner agreed by the parties, information collected in accordance with Section 2.08 of this Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. Section 164.528.

2.10 Business Associate shall provide an accounting of all claims to Covered Entity by _____, 2004, and each month thereafter by the ____ day of the month.

3. PERMITTED USES AND DISCLOSURES BY BUSINESS ASSOCIATE.

3.01 Specific Purpose. Except as otherwise limited in the Agreement, Business Associate may use or disclose PHI on behalf of, or to provide services to, Covered Entity for the following purposes, if such use or disclosure of PHI would not violate the Privacy Rule if done by Covered Entity or the minimum necessary policies and procedures of the Covered Entity:

3.01.01 Covered Entity contracts with Business Associate for the implementation of the agreement of Covered Entity with employees for the payment of certain deductibles buy downs, reimbursement of specified deductibles and out-of-pocket expenses of employees or members of the family of employees of the Covered Entity.

3.01.02 *(If there is an underlying written service agreement or contract, it should be referenced here.)*

4. SPECIFIC USE AND DISCLOSURE PROVISIONS.

4.01 Except as otherwise limited in this Agreement, Business Associate may use PHI for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate.

4.02 Except as otherwise limited in this Agreement, Business Associate may disclose PHI for the proper management and administration of the Business Associate, provided that disclosure are Required by Law or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

4.03 Except as otherwise limited in this Agreement, Business Associate may use PHI to provide data aggregation services to Covered Entity as permitted by 44 C.F.R. Section 164.504(e)(2)(i)(B).

4.04 Business Associate may use PHI to report violations of law to appropriate federal and state authorities, consistent with 45 C.F.R. Section 164.502(j)(1)

5. OBLIGATIONS AND ACTIVITIES OF COVERED ENTITY.

5.01 Provisions for Covered Entity to Inform Business Associate of Privacy Practices and Restrictions.

5.01.01 Covered Entity shall notify Business Associate of any limitation(s) in its notice or privacy practices of Covered Entity in accordance with 45 C.F.R. Section 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of PHI.

5.01.02 Covered Entity shall notify Business Associate of any changes in, or revocation of, permission by Individual to use or disclose PHI, to the extent that such changes may affect Business Associate's use or disclosure of PHI.

5.01.03 Covered Entity shall notify Business Associate of any restriction to the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 C.F.R. Section 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

5.01.04 Covered Entity shall pay Business Associate on a quarterly (*monthly*) basis, on or before the ___ of the month, the amount of _____ (*at the rate of _____*).

6. PERMISSIBLE REQUESTS BY COVERED ENTITY.

6.01 Covered Entity shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under the Privacy Rule if done by Covered Entity, including use and disclosure of PHI for data aggregation or management as requested by the Covered Entity, and for administrative activities of Business Associate.

7. TERM AND TERMINATION.

7.01 The term of this Agreement shall be effective as of _____, 2004, and shall terminate when all of the PHI provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity. If it is infeasible to return or

destroy PHI, protections are extended to such information, in accordance with the termination provisions in this Agreement.

8. TERMINATION FOR CAUSE. Upon Covered Entity's knowledge of a material breach by Business Associate, Covered Entity shall either:

8.01 Provide an opportunity for Business Associate to cure the breach or end the violation and terminate this Agreement, if Business Associate does not cure the breach or end the violation within the time specified by Covered Entity;

8.02 Immediately terminate this Agreement if the Business Associate has breached a material term of this Agreement and cure is not possible; or

8.03 If neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

9. EFFECT OF TERMINATION.

9.01 Except as provided in paragraph 9.02 of this section, upon termination of this Agreement, for any reason, Business Associate shall return or destroy all PHI received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity. This provision shall apply to PHI that is in the possession of subcontractors or agents of Business Associate. Business Associate shall retain no copies of the PHI.

9.02 In the event Business Associate determines that returning or destroying the PHI is infeasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Upon mutual agreement that return or destruction of PHI is infeasible, Business Associate shall extend the protections of this Agreement to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI.

10. MISCELLANEOUS PROVISIONS.

10.01 Regulatory References. A reference in this Agreement to a section in the Privacy Rule means the section as in effect or as amended.

10.02 Amendment. The parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for Covered Entity to comply with the requirements of the Privacy Rule and the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191.

10.03 Survival. The respective rights and obligations of Business Associate under Section 9 of this Agreement shall survive the termination of this Agreement.

- 10.04 Interpretation.** Any ambiguity in this Agreement shall be resolved to permit Covered Entity to comply with the Privacy Rule.
- 10.05 Choice of Law.** This Agreement shall be governed by the laws of the State of Idaho.
- 10.06 Change of Address.** Either party may at any time change its address for notification purposes by mailing a notice stating the change and giving the new address.
- 10.07 Entire Agreement.** This Agreement consists of this document, and is the entire agreement between the parties regarding compliance with the Privacy Rule. There are no other agreements that are not fully stated in this Agreement and no change, release, or discharge of responsibilities arising under this Agreement shall be valid unless it is in writing and carried out by the party against whom such change, release, or discharge is sought to be enforced.
- 10.08 Independent Contractor.** The relationship of Covered Entity and Business Associate is that of independent contractors. All acts performed by Business Associate shall be deemed to be performed in its capacity as an independent contractor.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

COVERED ENTITY: _____ SCHOOL DISTRICT NO. _____

By _____
Chairman
Board of Trustees

BUSINESS ASSOCIATE: _____

By _____
Its _____

The board of trustees may authorize the use of school district credit cards by trustees and designated employees to facilitate payment of travel and other expenditures that have been pre-authorized. Such use is intended to facilitate convenience for the cardholder as well as expedite access to goods or services.

The district's business office is responsible at all times for managing the district's credit card accounts and will track the assignment and distribution of all credit cards issued to the district, and reconcile the expenditures of each cardholder on a monthly basis. In the event that the cardholder fails to provide documentation regarding the purchase(s) to the business office, or any misuse is suspected, the business office manager shall immediately notify the superintendent.

RESPONSIBILITY OF CARDHOLDER

Any cardholder authorized to use a district credit card is responsible for reading and complying with this policy at all times. The cardholder employee shall only use the credit card to make purchases consistent with board policy and authorization.

Cardholders are expressly prohibited from purchasing the following with the district's credit card:

- Alcoholic beverages;
- Illegal items;
- Personal items or services;
- Gifts or donations; and
- Items or services that the cardholder is not authorized to purchase by board policy.

The cardholder must obtain receipts verifying each purchase (including vendor name and location, date and time of purchase, and items/services purchased) and provide such receipts to the business office or cardholder's supervisor by the end of the calendar month. The cardholder shall be responsible to reimburse the district for any purchases not consistent with board policy or for which the cardholder has not provided the receipt, as well as any fees/charges associated with investigating the unauthorized purchase.

The cardholder shall be responsible for the safeguarding of the credit card and the confidentiality of the information contained on and regarding the credit card while in the cardholder's possession and/or responsibility. The cardholder shall immediately (within 24 hours) report to the business office and cardholder's supervisor if the credit card is lost or stolen.

The credit card shall be immediately returned to the business office or cardholder's supervisor upon request or upon termination of cardholder's employment relationship with the district. The

cardholder shall not be authorized to give the credit card to anyone other than the relevant merchant as may be required.

DISCIPLINARY ACTION

Any cardholder who violates this policy shall immediately reimburse the district for any unauthorized purchases. In the event it is determined that the unauthorized purchase was an intentional violation of the policy, and/or the cardholder makes such an unauthorized purchase on more than one occasion, the superintendent may determine that the cardholder must return the credit card to the district. Violation of this policy by any cardholder may be grounds for disciplinary action, up to and including immediate termination from employment with the district.



LEGAL REFERENCE:

Idaho Code Section 33-512

ADOPTED: 11/27/2007

AMENDED:

Records of the proceedings of the board of trustees of this school district will be maintained as permanent records, except that obsolete records may be destroyed by board action as provided by Idaho law. The records will be maintained in the office of the superintendent of schools and will be open to public inspection at reasonable office hours.



LEGAL REFERENCE:

Idaho Code Sections
33-506
9-337, *et seq.*

ADOPTED: 11/27/2007

AMENDED:

The board of trustees recognizes that all of the business and administrative records of the district that are not expressly deemed confidential by state or federal law are public records. Included within those records are hard copy paper records and those records made and/or retained in electronic or other media format. The district administration shall determine appropriate procedures to be utilized for the storage and retrieval of all district records, including those that are in electronic or other format, to safeguard the records and facilitate compliance with the rights of the public to access public records and to comply with other legal requests for access to such materials.



LEGAL REFERENCE:

Idaho Code Sections 9-301, *et seq.*

Cowles Publishing Co. v. Kootenai County Board of Commissioners, Idaho S. Ct. Op. 2007-74
(May 4, 2007)

Rule 26(f), Federal Rules of Civil Procedure

ADOPTED: 11/27/2007

AMENDED:

A physical inventory of all fixed assets (equipment, materials, supplies, and real property) owned by the district will be maintained and updated yearly by the superintendent or designee. The inventory will be reconciled with the district's accounting records and will be reported to the board.

"Fixed asset" means property that is tangible in nature, including real property, buildings and improvements, equipment, and materials and supplies, which will not be consumed or converted to cash in the current accounting period.

Fixed assets shall be acquired, maintained, used, and disposed of consistent with district policies and all applicable laws and regulations.

Fixed assets will be depreciated using the straight-line depreciation for financial reporting. The useful life of an asset will be based on current industry standards.

When appropriate, the district will have general appraisals of district property prepared by qualified appraisers.



LEGAL REFERENCE:

Idaho Code Section 33-506(1)

ADOPTED: 11/27/2007

AMENDED:

The personnel records of all district employees will be maintained in the district's central office. Such records will include completed application forms, recommendations, evaluations, college transcripts, and other information deemed necessary by the district or administration.

Disclosure of the information in personnel files must comply with the Idaho Public Records Law, Idaho Code Section 9-340.



LEGAL REFERENCE:

Idaho Code Sections

9-340

33-518

ADOPTED: 11/27/2007

AMENDED:

Retention of District Records

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

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

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

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

Method of Destroying Official Records

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

Destruction of Electronic Mail/e-mail

The District will store electronic mail/e-mails for a maximum period of two (2) years. All email will be automatically deleted from the District's system at the end of this retention period. It is the responsibility of every district employee to assure that District documents that need to be retained for a longer period of time due to federal law, state law or the provisions of this policy are retained accordingly and in a different format than electronic mail. An employee's failure to

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes

<p>AC—After closed, terminated, completed, expired, settled, or last date of contact</p> <p>FE—Fiscal Year End (June 30th)</p>	<p>LA—Life of Asset</p> <p>PM—Permanent</p> <p>US—Until Superseded</p>	<p>DO – District Office</p> <p>SB – School Buildings</p> <p>DM – District Maintenance</p> <p>DT – District Transportation</p>
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RECORDS DESCRIPTION	RETENTION PERIOD	RETENTION CODES
CORRESPONDENCE		
ADMINISTRATION—DONATION/GIFT RECORDS	PM	DO, SB
ADMINISTRATION—BOARD MEETINGS—AGENDA AND MINUTES: Official minutes and agenda of open meetings	PM	DO
ADMINISTRATION—BOARD MEETINGS—CLOSED: Certified agendas or tape recordings of closed meetings	PM—Restricted Access	DO
ADMINISTRATION—ORGANIZATION CHARTS: Any documentation that shows program accountability	PM	DO, SB, DM, DT
ADMINISTRATION—EDUCATION PROGRAM REVIEW RECORDS	AC+3 yr	DO, SB
ADMINISTRATION—OFFICIAL STATE DEPARTMENT REPORTS	PM	DO
ADMINISTRATION—SCHOOL CERTIFICATION REPORTS	PM	DO
ANNUAL REPORTS	PM	DO
APPEAL AND REVIEW RECORDS— Records may include but are not limited to narrative history or description of appeal; minutes and testimony; exhibits; reports and findings of fact; final orders, opinions, conclusions, or decisions; audio recordings; hearing schedules and lists of participants; and related correspondence and documentation.	PM	DO
BOARD MEMBER RECORDS— Series documents board activities and serves as a reference source for board members. Records may include but are not limited to correspondence, plans, statements of goals and objectives, minutes, committee reports, budgets, financial statements, reports, and other reference material. Records are often compiled in a notebook for each member.	AC+3 yr NOTE: Some materials may warrant long-term retention. These materials should be reviewed for archival materials.	DO
BOARD RECORDS— Series documents the official proceedings of the board meetings. Records may include agendas; minutes; meeting notices; items for board action; contested case hearings schedules; committee reports; exhibits; and related correspondence and documentation. Records may also include audio recordings of meetings used to prepare summaries.	PM	DO
COMPUTER SYSTEMS-BACKUPS— Backups on tape, disk, cd, dvd, etc. CAUTION: Records stored in this format can be	US or 1 year	DO

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes

AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
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RECORDS DESCRIPTION	RETENTION PERIOD	RETENTION CODES
FISCAL-APPROPRIATION REQUESTS —Includes any supporting documentation in the appropriation request	FE+3 yr	DO, SB, DM, DT
FISCAL-FINAL AUDIT REPORTS	PM	DO, SB
FISCAL-BANK STATEMENTS	FE+3 yr	DO, SB
FISCAL-CANCELLED CHECKS —Stubs/Warrants/Drafts	FE+3 yr	DO, SB
FISCAL-CAPITAL ASSET RECORDS	LA+3 yr	DO, SB, DM, DT
FISCAL-CASH RECORDS —Cash deposit slips; cash receipts log	FE+3 yr	DO, SB
FISCAL-DEEDS AND EASEMENTS —Proof of ownership and right-of-way on property	PM	DO
FISCAL-detail chart of accounts —One for all accounts in use for a fiscal year	FE+3 yr	DO, SB
FISCAL-EXPENDITURE JOURNAL OR REGISTER	FE+3 yr	DO, SB
FISCAL-EXPENDITURE VOUCHERS —Travel, payroll, etc.	FE+3 yr	DO, SB, DM, DT
FISCAL-EXTERNAL REPORTS —Special purpose, i.e. federal financial reports, salary reports, etc.	FE+3 yr	DO, SB, DM, DT
FISCAL-FEDERAL TAX RECORDS —Includes FICA records	AC+4 yr AC=Tax due date, date the claim is filed, or date tax is paid whichever is later	DO
FISCAL-FEDERAL FUNDING RECORDS —Title I; Chapter 2; Title VI-B	FE+5 yr Or until all pending audits or reviews are completed	DO
FISCAL—FEDERAL—USDA	AC+3 yr AC=submission of final expenditure	DO
FISCAL-GENERAL LEDGERS; GENERAL JOURNAL VOUCHERS	FE+3 yr	DO, SB
FISCAL-GRANTS —State and Federal	AC+3 yr AC=End of grant or satisfaction of all uniform administrative requirements for the grant CAUTION: Retention requirements may vary depending on the specific federal funding agency	DO, SB

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
<p>AC—After closed, terminated, completed, expired, settled, or last date of contact</p> <p>FE—Fiscal Year End (June 30th)</p>	<p>LA—Life of Asset</p> <p>PM—Permanent</p> <p>US—Until Superseded</p>	<p>DO – District Office</p> <p>SB – School Buildings</p> <p>DM – District Maintenance</p> <p>DT – District Transportation</p>
RECORDS DESCRIPTION	RETENTION PERIOD	
PERSONNEL-COMPLAINT RECORDS —Complaints received and records documenting their resolution	FE+3 yr CAUTION: If a complaint becomes the subject of litigation, it is subject to a longer retention period	DO, SB, DM, DT
PERSONNEL-CORRECTIVE ACTION —those actions which do not affect pay, status or tenure and are imposed to correct or improve job performance	AC+3 yr AC=Termination of corrective action. CAUTION: If during the retention period these records are used to support personnel disciplinary action, the records should be retained according to Personnel Disciplinary Action series.	DO, SB, DM, DT
PERSONNEL-DISCIPLINARY ACTION DOCUMENTATION —those actions that affect pay or status. They include demotion, dismissal, etc.	AC+3 yr AC=termination of employment	DO, SB, DM, DT
PERSONNEL-EMPLOYEE STATEMENTS (Affidavits) —for insurance, personnel or other uses for which Administration has sought such statements	AC+3 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-EMPLOYEE BENEFITS —documents relating to selection of benefits other than insurance	US	DO,
PERSONNEL-EMPLOYEE COUNSELING RECORDS —Notes, etc. relating to job-specific counseling	AC+3 yr AC=Termination of counseling	DO, SB, DM, DT
PERSONNEL-EMPLOYEE DEDUCTION AUTHORIZATIONS —documents relating to all deductions of Pay	AC+3 yr AC=After termination of employee or after amendment, expiration or termination of authorization, whichever is sooner.	DO
PERSONNEL-EMPLOYEE EARNINGS RECORDS	4 yr	DO
PERSONNEL-EMPLOYEE INSURANCE RECORDS —District copy of selection records by employees of insurance offered by the District	US	DO
PERSONNEL-EMPLOYEE RECOGNITION RECORDS —Awards, incentives, etc.	AC+3 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-EMPLOYMENT ANNOUNCEMENT	2 yr	DO
PERSONNEL-EMPLOYMENT CONTRACTS	Original dates of hire +50 yr	DO
PERSONNEL-EMPLOYMENT ELIGIBILITY —Documentation or verification of Federal report form INS 1-9	AC+4 yr AC=Termination of employment, with a minimum of 4 years	DO

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes

AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
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RECORDS DESCRIPTION	RETENTION PERIOD	RETENTION PERIOD
PERSONNEL-SICK LEAVE POOL DOCUMENTATION —requests submitted, approvals, number of hours transferred in an out, etc.	FE+3 yr	DO
PERSONNEL-TIME CARD AND TIME SHEET	3 yr	DO, SB, DM, DT
PERSONNEL-TIME OFF AND/OR SICK LEAVE REQUEST	FE+3 yr	DO, SB, DM, DT
PERSONNEL-TRAINING AND EDUCATIONAL ACHIEVEMENT RECORD-INDIVIDUAL —records documenting training, testing or continued education	AC+3 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-UNEMPLOYMENT CLAIM RECORD	3 yr	DO
PERSONNEL-UNEMPLOYMENT COMPENSATION RECORDS	AC+3 yr	DO
PERSONNEL-W-2 & W-4 FORMS	5 yr from date of termination	DO
PERSONNEL—WORKER'S COMPENSATION POLICIES	AC+10 yr AC=expiration of policy	DO
PROCUREMENT-PERFORMANCE BOND —bonds posted by individuals or entities under contract with District	PM	DO
PROCUREMENT-PURCHASING LOG —Log, etc. providing a record of purchase orders issued, orders received, etc.	FE+3 yr	DO, SB, DM, DT
PROCUREMENT-BID DOCUMENTATION —includes bid requisition/authorizations, invitation to bid, bid specifications, and evaluations	FE+3 yr CAUTION: If a formal written contract is the result of a bid, etc., the bid and its supporting documentation must be retained for the same period as the contract.	DO, DM, DT
RECORDS MANAGEMENT—RECORDS RETENTION SCHEDULE; DISPOSITION LOG (listing records destroyed or transferred); CONTROL MATERIALS (indexes, card files, etc.); DESTRUCTION APPROVAL SIGN-OFFS	PM	DO, SB, DM, DT
SAFETY-ACCIDENT REPORTS	8 yrs* For Minors, 8 yrs after minor reaches age of 18	DO, SB, DM, DT
SAFETY-DISASTER PREPAREDNESS AND RECOVERY PLANS	PM	DO, SB, DM, DT
SAFETY-EVACUATION PLANS	PM	DO, SB
SAFETY-FIRE ORDERS —issued by fire marshal to correct deficiencies in compliance with the fire code	AC+3 yr AC=deficiency corrected	DO, SB, DM

Legal References: I.C. § 33-701(8) Fiscal Year—Payment and Accounting of Funds
I.C. § 33-407 Return of Canvass of Elections
I.C. § 33-508 Duties of Clerk
I.C. § 56-209h Administrative Remedies
I.C. § 74-119 Agency Guidelines
SDE Idaho Special Education Manual Revised 2009, Chapter 11, Section E
SDE Administrator's Handbook 1.43
Federal Regulation
Idaho Records Management Guide, August, 2013

Policy History:

Adopted on: 7/19/2016

The board recognizes that patrons should have easy access to information regarding how the district is spending its revenues. Because providing the information electronically would allow such access, the district will create and maintain a districtwide Internet-based website for the purpose of providing information regarding the district's expenditures.

No later than December 1, 2011, the district will develop and maintain a publicly available website where the district's expenditures are posted in a nonsearchable PDF format, a searchable PDF format, a spreadsheet, or in a database format. The information will be provided in an open structured data format that may be downloaded by the user.

DEFINITIONS

"Entity" means, for purposes of this policy, a corporation, association, union, limited liability company, limited liability partnership, grantee, contractor, local government, or other legal entity, including a nonprofit corporation or an employee of the district.

"Public record" will have the same meaning as set forth in Chapter 3, Title 9, Idaho Code.

CREATION AND MAINTENANCE OF THE WEBSITE

The district's website will include the following data concerning all of the district's expenditures:

1. The name and location or address of the entity receiving moneys;
2. The amount of expended moneys;
3. The date of the expenditure;
4. A description of the purpose of the expenditure, unless the expenditure is self-describing;
5. Supporting contracts and performance reports upon which the expenditure is related when these documents already exist; and
6. To the extent possible, a unique identifier for each expenditure.

The district will:

1. Update the expenditures contained on the website at least monthly;
2. Archive all expenditures, which will remain accessible and on the website for a number of years, consistent with state law regarding keeping and retention of records;
3. Make the website easily accessible from the main page of the district's website;

4. Include on the website those records beginning on July 1, 2011. All prior data will be available by way of a public records request.

PUBLIC RECORDS

The district's website will contain only information that is a public record or that is not confidential or otherwise exempt from public disclosure pursuant to state or federal law.



LEGAL REFERENCE:

Idaho Code Sections 9-337 through 9-350

ADOPTED: 5/17/2011

AMENDED:

DEFINITIONS

“Communication” means any written filing, registration, recording, certificate, notice, order, pleading, document, or other written communication.

“Electronic signature” means any computer or electronically generated identifier that is intended by the person using it to have the same force and effect as a manual signature.

The Idaho Legislature wishes to promote effective on-line government by encouraging local agencies, including school districts, to conduct business using electronic media. In accord with the legislature’s wishes, this district adopts the following policy.

DEFINITIONS

“Communication” means any written filing, registration, recording, certificate, notice, order, pleading, document, or other written communication.

“Electronic signature” means any computer or electronically generated identifier that is intended by the person using it to have the same force and effect as a manual signature.

“Public agency” means any state or local public entity, including the legislative or judicial branch, except the military division.

ELECTRONIC SIGNATURES

The issuance of an electronic signature by this district to a public agency and the acceptance of an electronic signature from a public agency are permitted. An electronic signature will have the full force and effect of a manual signature only if the electronic signature satisfies the following requirements:

1. It is unique to the person using it;
2. It is capable of verification; and
3. It conforms to all other provisions of this policy.

ELECTRONIC COMMUNICATIONS

Any electronic communication filed with or issued by the district will be given the full force and effect of a paper communication if the following conditions are met:

1. If the communication is an electronic filing or recording, this district agrees to accept or send such communication electronically.
2. If a signature is required on the communication by any statute, rule, or regulation, or other applicable law, the electronic signature on the communication conforms to the requirements of the “Idaho Electronic Signature and Filing Act,” reiterated in this policy.
3. The electronic communication conforms to all other provisions of this policy.

RULES FOR ACCEPTING, USING, AND ISSUING ELECTRONIC SIGNATURES AND COMMUNICATIONS

In accord with Idaho Code 67-2356, this district adopts the following rules for accepting, using, and issuing electronic signatures and communications:

1. The superintendent or designee is authorized to issue an electronic signature in his or her name.
2. The superintendent or designee is authorized to issue electronic communications.
3. This district will receive, and accept as original, electronic communications and signatures so long as the communication, on its face, appears to be authentic.
4. The superintendent or designee may, at his or her discretion, request that an original of the electronic communication and/or electronic signature be forwarded to the district in a timely manner.
5. When necessary or practical, paper copies will be made of electronic communications and stored in a manner and time frame consistent with the nature and purpose of the communications, and with all other district policies, regulations, statutes, and rules that may apply.
6. The district will issue and accept electronic communications only when the benefit outweighs or is equal to the benefit of issuing paper communications.
7. The district will accept and issue electronic communications only if such communications conform to any formatting requirements associated with them.
8. The superintendent or designee is authorized to establish additional rules associated with accepting, using and issuing electronic communications.



LEGAL REFERENCE:

Idaho Code Section 67-2351, *et seq.*

ADOPTED: 11/27/2007

AMENDED: