

SECTION C: GENERAL SCHOOL ADMINISTRATION

CB	School Superintendent
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CBC	Superintendent's Contract/Compensation and Benefits
CBG	Evaluation of the Superintendent
CF	School Building Administration
CFB	Evaluation of Principals
CH	Policy Implementation and Dissemination
CHCA	Handbooks

SCHOOL SUPERINTENDENT

The superintendent of schools shall be the chief executive officer of the Board of Education and the administrative head of all divisions and departments of the Southwest Livingston Co. R-I School Dist. The superintendent shall be responsible to the Board for the execution of its policies and regulations. The superintendent shall be the Board's representative and the channel through which all directives from the Board to its employees or students shall be communicated. The superintendent may also give directives for the management of the school district to employees and students on points not covered by the adopted Board policies and regulations. Such directives shall be valid unless disapproved by the Board.

The superintendent is charged with creating, implementing and maintaining written administrative procedures to provide guidance on policy implementation to the district. Administrative procedures must be consistent with the adopted policies of the Board in every respect. While the Board may wish to periodically review these procedures, the administration has the authority to make modifications to procedures without Board approval, unless otherwise instructed by the Board.

The superintendent shall be held accountable to the Board for all aspects of school district administration. The execution of all decisions made by the Board concerning the internal operation of the school district shall be delegated to the superintendent. The superintendent shall then be responsible for the delegation of responsibility and authority for the operation of the various functions of the district.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: §§ 168.191, .201, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

RECRUITMENT AND APPOINTMENT OF THE SUPERINTENDENT

The Board of Education is solely responsible for the recruitment, selection and appointment of the superintendent of schools. The Board will conduct an active search to find the individual believed most capable of putting into action the policies of the Board, while it remains cognizant of the aspirations of the community, and of the professional and support staff.

The Board may seek the advice and counsel of interested individuals or an advisory committee. A consultant may be employed to assist in the selection of a superintendent. However, after a thorough consideration of qualified applicants, final selection will rest with the Board.

A vote of the majority of the whole Board will be required for the appointment of the superintendent.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: §§ 162.301, 168.191, .201, RSMo.

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**SUPERINTENDENT'S CONTRACT/COMPENSATION
AND BENEFITS**

The Board of Education may employ a superintendent of schools for a contract not to exceed three (3) years. The superintendent shall be employed on a 12-month basis.

Employment will be secured through a written contract, which will state the terms of the appointment, compensation, vacation time, benefits and other conditions of employment. The superintendent's contract shall be reviewed annually, and may be extended at the discretion of the Board.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: GCPF, Renewal of Professional Staff Members

Legal Refs: 29 U.S.C. § 633a
§§ 168.191, .201, 432.080, RSMo.

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EVALUATION OF THE SUPERINTENDENT

The Board of Education will annually complete a summative evaluation of the superintendent's performance using an evaluation instrument reflecting the Essential Principles of Effective Evaluation as adopted by the Missouri State Board of Education (State Board). Pursuant to these principles, the evaluation process should:

1. Use research-based performance targets aligned with state standards;
2. Establish indicators of performance articulated across differentiated levels with standards specifying expectations at all levels of practice;
3. Provide for the accurate and appropriate accumulation of performance data;
4. Use student growth in learning as a significant contributing factor in the evaluation of practice at all levels, using a wide variety of student performance measures;
5. Assess performance on a regular basis, providing timely feedback from multiple sources that promotes formative development at all career stages and supporting overall improvement;
6. Be designed to ensure that evaluators who collect evidence of performance and provide feedback are highly trained and objective, ensuring that ratings are fair, accurate and reliable; and
7. Be designed to guide district decisions regarding determinations of status, recognition, development, interventions and policies that impact student learning in the system.

The primary purpose of the evaluation is to improve student performance by promoting the continuous growth of the superintendent in a manner that is aligned with the district's Comprehensive School Improvement Plan (CSIP). Results of the evaluation will inform employment and compensation decisions, but may not be the only factor considered.

Standards-Based Evaluation

The Board will measure performance based on the Missouri Superintendent Standards adopted by the State Board. In accordance with these standards, the superintendent demonstrates the knowledge and ability to ensure the success of all students by:

1. Facilitating the development, articulation, implementation and stewardship of a vision of learning that is shared and supported by the school community.

FILE: CBG
Critical

2. Promoting a positive culture and an effective instructional program, applying best practice to student learning, and designing comprehensive professional growth plans for staff.
3. Leading personnel and managing the organizational structure and resources in a way that promotes a safe, efficient and effective learning environment.
4. Collaborating with families and other community members, responding to diverse community interests and needs and mobilizing community resources.
5. Acting with integrity, responsibility and in an ethical manner.
6. Understanding, responding to and influencing the larger political, social, economic, legal and cultural context.
7. Remaining current on best practices in education administration and school-related areas as evidenced by establishing a plan for his or her professional development each year.

Evaluation Process

Formative Evaluation

The purpose of the formative evaluation is to provide the superintendent information and feedback designed to improve his or her effectiveness as superintendent. The Board and superintendent will meet regularly during the formative evaluation period to discuss the superintendent's progress toward identified areas of focus or quality indicators.

The superintendent and Board will jointly identify two or three areas of focus or quality indicators based on the Missouri Superintendent Standards for the upcoming year's evaluation. At least one indicator will address student growth as demonstrated by districtwide student growth data. These decisions will be made within the first six weeks of employment for a new superintendent and at the end of the previous school year, or in conjunction with the previous year's summative evaluation, for a returning superintendent.

Chosen areas of focus or quality indicators must be aligned with the district's current CSIP. The areas of focus or quality indicators may be changed throughout the year as circumstances dictate.

At the request of the Board, the superintendent will regularly, but at least twice prior to the summative evaluation, report progress on all chosen areas of focus or quality indicators. The report will include specific evidence supporting the superintendent's progress.

After each report the Board will consider the evidence presented, may request additional evidence and will record the progress made on the formative evaluation form.

Summative Evaluation

The summative evaluation incorporates all the evidence accumulated through the formative evaluation process to determine the superintendent's level of growth in the identified areas of focus or quality indicators. It reflects the Board's final assessment of the superintendent's performance for the evaluation period.

The Board will meet prior to the superintendent's summative evaluation. Each Board member will prepare an individual assessment of the superintendent's progress on the selected areas of focus or quality indicators and any other issues that arose during the formative evaluation process. During the meeting, members will reach a consensus regarding the superintendent's progress based on the individual evaluations contributed by each member. The Board president will create a consensus evaluation, provide a copy to each Board member and the superintendent, and then destroy the individual evaluations.

The superintendent and the Board will meet to discuss the results of the summative evaluation. The superintendent will be provided a copy of the evaluation and given the opportunity to respond in writing to any item on the evaluation.

Additional Evaluation Factors

Nothing in this evaluation process prevents the Board from addressing additional concerns related to the superintendent's performance as they arise throughout the year. Board members with concerns are required to share those concerns with the rest of the Board at the first opportunity. The Board will then determine whether the concern requires a modification to the selected areas of focus or quality indicators or whether a separate action is necessary or more appropriate.

Evaluation Records

The summative evaluation and any written responses by the superintendent will be maintained in the superintendent's personnel file in accordance with the state retention manuals applicable to schools. The district will not share the evaluation with any state or federal agency unless it is required by law to do so.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

FILE: CBG
Critical

Revised:

Cross Refs: GBL, Personnel Records

Legal Refs: §§ 161.855, 168.201, .410, RSMo.
5 C.S.R. 20 - 400.375

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

SCHOOL BUILDING ADMINISTRATION

The Board of Education affirms the rights and responsibilities of the building principals and directors for the administration of their various programs and buildings within the broad scope of the adopted Board policies, rules and procedures.

Acting with the approval of the superintendent, each principal or director will be the chief administrator of his or her school, and shall be responsible for and have authority over the actions of students, professional and support staff, visitors, and persons hired to perform special tasks. Staff members who work in more than one school will be responsible to the principal or director of the school during their time in that building.

The principal or director is charged with the supervision and direction of the staff and the students assigned to the building, as well as with the care of the school facility and its equipment. The principal or director will ensure that the Board policies, rules, and procedures, as well as the directives of the superintendent and the guidelines for the instructional program are observed. Within the framework of Board policies and the general rules and procedures established by the superintendent, the principal or director may implement and enforce additional procedures as deemed advisable for efficient operation of the school.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: § 168.201, RSMo.

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EVALUATION OF PRINCIPALS

The superintendent or designee ("evaluator") will annually evaluate the performance of principals in the district using an evaluation instrument incorporating the Essential Principles of Effective Evaluation as adopted by the Missouri State Board of Education. Pursuant to these principles, the evaluation process should:

1. Use research-based performance targets aligned with state standards;
2. Establish indicators of performance articulated across differentiated levels with standards specifying expectations at all levels of practice;
3. Be aligned with the probation period for the educator as specified in state law and provide for the accurate and appropriate accumulation of performance data;
4. Use student growth in learning as a significant contributing factor in the evaluation of practice at all levels, using a wide variety of student performance measures;
5. Assess performance on a regular basis, providing timely feedback from multiple sources that promotes formative development at all career stages and supporting overall improvement;
6. Be designed to ensure that evaluators who collect evidence of performance and provide feedback are highly trained and objective, ensuring that ratings are fair, accurate and reliable; and
7. Be designed to guide district decisions regarding determinations of status, recognition, development, interventions and policies that impact student learning in the system.

The primary purpose of the evaluation is to improve student performance by promoting the continuous growth of principals in a manner that is aligned with the district's Comprehensive School Improvement Plan (CSIP) and, where applicable, building improvement plans (BIPs). Results of the evaluation will inform employment and compensation decisions, but may not be the only factor considered. The term "principal" also includes assistant principals.

The superintendent or designee may use the evaluation process described in this policy for the evaluation of other administrators, if appropriate.

Standards-Based Evaluation

The evaluator will measure performance based on the Missouri Leader Standards. In accordance with these standards, detailed below, the leader must demonstrate the knowledge and ability to ensure the success of all students.

FILE: CFB
Critical

These standards emphasize the principal as a competent manager and instructional leader who continuously acquires new knowledge and skills and is constantly seeking to improve his or her leadership practice to provide for high academic achievement for all students. In accordance with these standards, the principal demonstrates the knowledge and ability to ensure the success of all students by:

1. Facilitating the development, articulation, implementation and stewardship of a vision of learning supported by the school community.
2. Promoting a positive school culture, providing an effective instructional program that applies best practice to student learning, and designing comprehensive professional growth plans for staff.
3. Managing the organizational structure, personnel and resources in a way that promotes a safe, efficient and effective learning environment.
4. Collaborating with families and other community members, responding to diverse community interests and needs, and mobilizing community resources.
5. Acting with integrity and in an ethical manner.
6. Remaining current on best practices in education administration and school-related areas as evidenced by his or her annual professional development plan.

Evaluation Records

The summative evaluation and any written responses by the principal will be maintained in the principal's personnel file in accordance with the state retention manuals applicable to schools. The district will not share the evaluation with any state or federal agency unless it is required by law to do so.

Evaluation Process

The superintendent will create a procedure for implementing the principal evaluation process.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: GBL, Personnel Records

Legal Refs: §§ 161.855, 168.201, .410, RSMo.
5 C.S.R. 20 - 400.375

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

POLICY IMPLEMENTATION AND DISSEMINATION

The policies adopted by the Board and the procedures and directives developed by the superintendent to implement policies are designed to achieve an effective and efficient school system. All Board members, employees, students and patrons are required to follow the Board of Education's policies and the district's rules and procedures. The superintendent, administrators and supervisors of the district are required to implement and enforce Board policies and administrative procedures. Questions regarding the interpretation of a policy or procedure will be directed to the superintendent and, if necessary, to the Board.

An essential job responsibility of the superintendent and administrative staff is to assist the Board in timely review and revision of Board policies so that the policies support the best academic practices, address district concerns and accurately guide the district's operations. The superintendent is also responsible, with the assistance of the administrative staff, for developing and implementing administrative procedures and forms to further carry out the directives in Board policy.

Policies adopted by the Board and administrative procedures and forms approved by the superintendent will be included in an official Board policy manual and administrative procedures and forms manual that will minimally be maintained at the central office. Once adopted, the superintendent is directed to inform district staff about the Board policies and administrative procedures and forms they are expected to use and follow, including any changes to these documents. Board policies and related documents, including current versions of district handbooks, will be posted on the district's website. Current copies of Board policies and administrative procedures will also be available from the superintendent's office upon request.

Staff, student and parent/guardian handbooks may also be used for disseminating policies and procedures to persons directly affected by them. All district handbooks, directives, guidance or other information disseminated to parents, students, staff or patrons must accurately reflect, and not contradict, the current applicable Board policies and administrative procedures.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BDDL, Release of Information
BF, School Board Policy Process

FILE: CH
Critical

KB, Public Information Program

Legal Refs: §§ 162.208, 171.011, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

HANDBOOKS

The Board of Education recognizes the importance of parent/guardian, staff and student handbooks that accurately convey the policies, procedures and rules of the district to the individuals affected by them. The Board charges the administration with the responsibility for creating, revising, maintaining and disseminating such handbooks in accordance with Board policies and administrative procedures.

The superintendent is charged with responsibility for staff handbooks, and building principals are charged with responsibility for parent/guardian and student handbooks. The superintendent will approve all handbooks before publication, and all published handbooks will be made available to the Board.

Administrators must ensure that handbooks do not conflict with the language or intent of policies, regulations or procedures. In the event of a discrepancy between handbooks and other written district materials, Board policies and administrative procedures will take precedence. All handbooks shall be reviewed annually and revised if necessary. Each handbook will be posted on the district's website in accordance with law.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: § 162.208, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

SECTION D: FISCAL MANAGEMENT

DA	Fiscal Responsibility
DB	Annual Budget
DBB	Fiscal Year
DC	Taxing and Borrowing Authority and Limitations
DCB	Political Campaigns
DD	Grants
DEA	Revenues from Tax Sources
DED	Disposition of Unbudgeted Revenue
DFA	Revenues from Investments/Use of Surplus Funds
DFI	Setting Tuition for District Programs
DG	Depository of Funds
DGA	Authorized Signatures
DH	Bonded Employees and Officers
DI	Fiscal Accounting and Reporting/Accounting System
DID	Inventory Management
DIE	Audits
DJB	Petty Cash Accounts
DJF	Purchasing
DJFA	Federal Programs and Projects
DK	Payment Process
DLB	Salary Deductions

SECTION D: FISCAL MANAGEMENT
(Continued)

DLC	Expense Reimbursements
DLCA	Travel Expenses
DN	Surplus District Property

FISCAL RESPONSIBILITY

The Board acknowledges its fiduciary responsibility for funds received by the district. Board members, staff and others who have a business relationship with the Southwest Livingston Co. R-I School Dist will act with integrity, diligence and professionalism in matters involving the fiscal resources of the district. This policy applies to any irregularity involving employees, consultants, vendors, contractors or any other parties who have a business relationship with the district.

Audit Committee

The Board will establish an audit committee in accordance with Board policy on the establishment of committees and annually appoint members to the committee. The audit committee will consist of district employees whose positions are tied to the duties of the committee. The committee may consult with members of the community with expertise relevant to the completion of the audit committee's duties. The purpose of the audit committee is to serve as a liaison between the Board/administration and the auditor. The duties of the audit committee include:

1. Making recommendations to the Board regarding the selection of an accounting firm to conduct the annual district audit.
2. Ensuring that fraud prevention practices are in place and effective.
3. Reviewing Board-adopted ethics and conflict of interest policies and monitoring Board member and staff adherence to those policies as they relate to fiscal matters.
4. Reviewing administrative procedures relating to purchasing, payment, management of funds received through grants, and control of receipts from student activities and fundraisers. Any recommendations for improving these procedures will be forwarded to the superintendent or designee.
5. Working with auditors and any state or federal officials to facilitate all audits.

The audit committee will operate in accordance with the Missouri Sunshine Law.

Fraud Prevention

For the purpose of this policy, fraud (or fraudulent act or activity) is the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Fraudulent activity includes misappropriation and other fiscal irregularities, examples of which include, but are not limited to:

1. Any dishonest or fraudulent act.

FILE: DA
Basic

2. Misappropriation of funds, supplies or other assets.
3. Impropriety in the handling or reporting of money or financial transactions.
4. Profiteering as a result of insider knowledge of district activities.
5. Violation of applicable conflict of interest policies.
6. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to the district except as allowed in the applicable conflict of interest policy.
7. Destruction, removal or inappropriate use of records, furniture, fixtures or equipment.
8. Any similar or related irregularity.

Reporting Suspected Fraud

Any person who has reasonable cause to suspect fraud should report that suspicion to the superintendent immediately. Employees or district volunteers who have reasonable cause to suspect fraud are required to report it and may be disciplined or dismissed for not doing so.

The superintendent may designate another administrator to receive such reports. If the allegation of fraud involves the superintendent or the designated administrator, the report should be made to the Board president. Reports will be kept confidential to the extent allowed by law. The person filing the report must not contact the suspected individual in an effort to determine facts or demand restitution and must not discuss the case, facts, suspicions or allegations with anyone until the investigation is complete unless specifically authorized to do so.

Investigating Suspected Fraud

The superintendent has the primary responsibility for the investigation of all suspected fraudulent acts as defined in this policy and the authority to delegate that responsibility to another appropriate entity. During an investigation, the superintendent or designee will have access to all district records pertinent to the investigation and the authority to examine, copy or remove all or any portion of the contents of files, desks, cabinets and other storage facilities on the premises without the prior knowledge or consent of any individual who might use or have custody of any such items. The superintendent or designee will maintain a record of any property or files removed. No person will be permitted to alter, destroy, mutilate, conceal, cover up or falsify any record or document with the intent to impede, obstruct or influence an investigation.

If the investigation substantiates allegations that fraudulent activities have occurred, the superintendent or designee will issue reports to the Board of Education and any personnel deemed appropriate by the superintendent or designee. After consultation with the superintendent and legal counsel, the Board will decide whether to prosecute or refer the investigation results to appropriate law enforcement.

If the superintendent is the subject of the investigation, the Board president will designate an appropriate person to conduct the investigation.

Prohibited Activity

Employees who violate any portion of this policy are subject to discipline, including termination and referral for prosecution when appropriate.

No Board member or employee of the district will take adverse employment action against any individual who, in good faith, reports suspected fraud in accordance with this policy. No Board member or employee of the district will retaliate against any individual for providing truthful information to law enforcement in conjunction with an investigation regarding alleged financial misconduct.

Students who, in good faith, report suspected fraud or financial misconduct will not be disciplined or penalized for making such a report. Staff members who receive such a report are obligated to notify the superintendent or designee.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BBF, School Board Member Ethics
 BBFA, Board Member Conflict of Interest and Financial Disclosure
 BCE, Board Committees/Advisory Committees to the Board
 GBCA, Staff Conflict of Interest

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

ANNUAL BUDGET

One of the primary responsibilities of the Board of Education is to secure adequate funds to conduct a quality program of education in the school district. The annual district budget is a written document presenting the Board's plan for allocation of the available financial resources to sustain and improve the educational function of the school district. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the district.

Budget Planning and Adoption

The planning and preparation of the budget is a continuing process. It must involve a number of people who have knowledge of the educational needs of the community and who can provide accurate data in regard to the financial potential of the district. Members of the Board, citizens, students and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The superintendent will establish procedures that seek input from the appropriate people on budgetary needs and that consider the priorities established by the Board.

The Board designates the superintendent to serve as the budget officer of the district. As budget officer, the superintendent will direct the planning and preparation of the budget and will submit it to the Board for approval. Before creating the budget, the superintendent will consider the priorities established by the Board and seek input from appropriate persons regarding the needs of the district.

The superintendent will present to the Board a tentative budget proposal for the following year no later than June 1 unless sufficient financial information is not available at that time to propose even a tentative budget. The superintendent will make revisions as directed by the Board and will present the final budget proposal before the new fiscal year begins, as provided by law.

The Board may revise the proposed budget prior to adoption and may make additional revisions, as necessary, throughout the year. Should the adopted budget require an increase in the tax levy above the authorized level that the Board may levy, the tax levy increase shall be presented to the voters for approval. The budget shall be appropriately adjusted if the voters fail to pass the tax levy increase. The Board will conduct at least one public hearing regarding the proposed budget and taxation rate.

Budget Components

The annual budget document shall present a completed financial plan for the ensuing fiscal year and shall include at least the following statutory requirements:

1. A budget message describing the important features of the budget and major changes from the preceding year.

FILE: DB
Critical

2. Estimated revenues to be received from all sources for the fiscal year, with a comparative statement of actual or estimated revenues for the two years immediately preceding, itemized by year, fund and source.
3. Proposed expenditures for each department, office and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years immediately preceding, itemized by year, fund, activity and object.
4. The amount required for the payment of interest, amortization and redemption charges on the debt of the school district.
5. A general budget summary.

Budget Expenditures

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the fiscal year. Upon the recommendation of the superintendent, the Board will approve a system of internal accounting to ensure proper financial accounting of revenues and expenditures.

The adopted budget of the Southwest Livingston Co. R-I School Dist, Ludlow, Missouri serves as the control to direct and limit expenditures in the district. Overall responsibility for assuring control rests with the superintendent, who will establish procedures for budget control and reporting throughout the district. All moneys received by the school district shall be disbursed only for the purposes for which they are levied, collected or received.

The total amounts that may be expended during the fiscal year for the operation of the school district are set forth in the budget. The total budgeted expenditure for each program is the maximum amount that may be expended for that classification of expenditures during the school year unless a budget transfer is recommended by the superintendent and approved by the Board. During the fiscal year the superintendent may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another, subject to limitations provided by state laws and approval by the Board.

The Board will review the financial condition of the district monthly and shall require the superintendent to prepare a monthly reconciliation statement. This statement will show the amount expended during the month, total (to date) for the fiscal year, receipts and remaining balances in each fund. This statement will be used as a guide for projected purchasing and budget transfers.

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Note: The reader is encouraged to check the index located at the beginning of this section

for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: ECB, Building and Grounds Maintenance

Legal Refs: Mo. Const., art. VI, § 26
§§ 67.010 - .110, 165.021, .051, .091, .131, RSMo.
Mercantile Bank of Illinois v. School Dist. of Osceola, 834 S.W.2d 737 (Mo. 1992)

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

FISCAL YEAR

The fiscal year is defined as beginning annually on the first day of July and ending on the thirtieth day of June following.

The district treasurer shall not draw any check or issue any order for payment that is in excess of the income and unencumbered revenue of the school district for the fiscal year beginning on the first day of July and ending on the thirtieth day of June following.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: § 165.021, RSMo.

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TAXING AND BORROWING AUTHORITY AND LIMITATIONS *(Urban Districts)*

The Board is responsible for levying *ad valorem* property taxes as necessary to operate the Southwest Livingston Co. R-I School Dist in a manner that promotes achievement for all students. Taxes will be levied in accordance with law.

Increasing Taxing Authority

The Board is authorized to set an operating tax rate of \$2.75. The Board will seek voter approval to increase the tax rate ceiling, in accordance with law and as necessary to better serve the students of the district. The district may also seek voter approval to forgo all or part of the reduction of the operating levy due to Proposition C sales tax receipts, as allowed by law.

The Board may also seek voter approval to increase the bonded indebtedness of the district in accordance with law and as necessary to provide an appropriate learning environment for district students. The Board of Education has a bonded indebtedness limit of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.

Tax Rate Hearing Notice

The Southwest Livingston Co. R-I School Dist will annually set the tax rate after first notifying the public and conducting at least one public hearing. Notice of the hearing will be given by publication in a newspaper of general circulation or by posting such notice in at least three public places within the district. A "public place" as used in this policy is a place regularly open for public use, a place that would be likely to attract attention so that the content of the notice becomes widely known or a place with a likelihood that the notice will be seen by the public. The district will publish or post the notice at least seven days prior to the hearing, and the notice will include the:

1. Date, time and place of the hearing.
2. Assessed valuation by category of real, personal and other tangible property in the district for the fiscal year for which the tax is to be levied and the preceding tax year.
3. Amount of revenue required to be provided from the property tax as set forth in the adopted annual budget for each rate levied.
4. Tax rates proposed to be set for the various purposes of taxation.
5. Increase in tax revenue due to an increase in assessed value as a result of new construction and improvement.

FILE: DC
Critical

6. Increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

Tax Rate Hearing

The superintendent will provide the Board the same information included in the tax rate hearing notice prior to the tax rate hearing. The tax rate hearing will include an opportunity for citizens to speak before the Board. The Board will set the tax rate after the hearing.

The tax rate will be calculated to produce substantially the same revenues as required in the annual budget. The Board will have sole authority in determining what part of the total authorized rate shall be used to provide revenue for each of the funds. Before setting the rates for the teachers' and incidental funds, the Board will set the rate for the capital projects fund as necessary to meet the district's obligations.

Submitting the Tax Rate

Upon receiving notice from the clerk or other official of the county or counties in which the district is located, the district shall submit a nonbinding projected tax levy by April 8.

The Board shall forward a tax rate to the county clerk of every county in which the district is located on or before September 1 of each year, except that districts located partially or wholly in St. Louis City or any county with a charter form of government will submit their tax rate not later than October 1. If the rate is less than one dollar, the rate will be calculated to the nearest one-tenth of a cent, and the district will round up a fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent. If the rate is in excess of one dollar, the estimate will be calculated to one/one-hundredths of a cent, and the district will round up a fraction greater than or equal to five/one-thousandths of one cent to the next higher one/one-hundredth of a cent.

Legal Compliance

If the district receives from the county clerk the state auditor's finding that the proposed rate does not comply with Missouri law, the Board will have 15 days from the date of receipt of the finding to accept or reject in writing the rate change certified by the state auditor and to submit all requested information to the state auditor. A copy of the Board's acceptance or rejection and any information submitted to the state auditor shall also be mailed to the county clerk.

Borrowing Authority

The Board may borrow money in anticipation of collection of taxes for the purpose of securing funds for school operations, including the debt service fund. Issuance of all tax and revenue anticipation notes requires approval of the majority of the members of the Board. The notes may be issued at any time in any year, and the aggregate outstanding principal amount of the notes issued in one year for any fund shall not exceed the amount of the Board's estimate of the year's requirement for the fund. The notes shall be payable within 12 months from date of issuance.

Bonded Indebtedness

The Board may authorize the sale of bonds by adoption of a resolution. Bonds will be issued in accordance with law and compliance procedures implemented by the district.

The Board may borrow money and issue bonds for:

1. Purchasing sites for schoolhouses, public library buildings, art galleries, museums, janitors' houses, repair buildings and supply houses used in the operation and maintenance of the schools and other land for school purposes.
2. Erecting schoolhouses, public library buildings, art galleries, museums, janitors' houses, repair buildings, supply houses and other buildings used in the operation and maintenance of the schools.
3. Building additions to, remodeling and reconstructing buildings existing at the time of making the loan.
4. Furnishing any building erected or reconstructed.
5. Purchasing school buses and other transportation equipment.

Funds raised through the sale of bonds may be used only for the purposes set forth in the election that authorized the sale of bonds.

The following points of state law shall govern the Board's issuance of bonds:

1. A four-sevenths vote is required before the issuance of bonds if the issue is submitted at a municipal election or at the general or primary election held in even-numbered years. At all other elections, a two-thirds vote is required.

FILE: DC
Critical

2. The Board of Education has a limit of bonded indebtedness of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.
3. Bonds shall be issued in denominations of \$1,000 or in any multiples of \$1,000.
4. The bonds, in whole or in part, shall not run for more than 20 years from the date they were issued.
5. The revenues from taxes levied for the purpose of satisfying bonded indebtedness obligations, both principal and interest, shall be recorded in the debt service fund.
6. If the school district has an unenhanced bond rating of AA+ or higher, or comparable rating, on its outstanding general obligation bonds or is proposing to issue general obligation bonds with an unenhanced bond rating of AA+ or higher, or comparable rating, the new issue of general obligation bonds shall be issued through a competitive process unless the political subdivision employs the services of a municipal advisor, in which case the political subdivision may use a negotiated or competitive process. This requirement shall not apply to any general obligation bonds:
 - ▶ Sold, pursuant to written agreement, to the government of the United States of America or to the state of Missouri or to any bureau, department, body corporate, instrumentality, or agency of the United States of America or the state of Missouri;
 - ▶ Where the principal amount of the bonds issued does not exceed twelve million five hundred thousand dollars; or
 - ▶ That are issued or are part of an issue issued to refinance a prior issue of general obligation indebtedness or which are issued contemporaneously with any such issue of refunding bonds; provided, the refunding bonds shall not exceed the principal of the outstanding indebtedness to be refunded and the accrued interest to the date of such refunding bonds.

A municipal advisor shall not be allowed to profit financially or otherwise, either directly or indirectly, from the underwriter of a negotiated bond issuance.

Compliance

The district is committed to full compliance with the state and federal laws associated with issuing bonds, including the continuing disclosure requirements. The superintendent or designee is directed to create, maintain and implement procedures to ensure that the district meets all state and federal legal requirements and makes timely disclosures in accordance with law.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BBBB, School Board Ballot Issues

MSIP Refs: G-8

Legal Refs: Mo. Const., art. VI, § 26(b)
Mo. Const., art. X, §§ 11(b), (c)
§§ 67.110, 108.150 - .280, 137.010, .055, .072, .100, .243, .245, 164.121, .151, .161,
.191, .201, .221, 165.011, .131, .141, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

POLITICAL CAMPAIGNS

No contribution or expenditure of district funds shall be made directly by any Board member, employee or agent of the district to advocate, support or oppose any ballot measure or candidate for public office. This does not prevent Board members or administrators from making public appearances or issuing press releases concerning any such ballot measures.

Reasonable expenditures may be made solely for the purpose of providing patrons of the district with objective information regarding ballot measures in order to inform voters concerning issues that directly affect the district.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BBBB, School Board Ballot Issues
GBCB, Staff Conduct
KB, Public Information Program
KI, Public Solicitations/Advertising in District Facilities

Legal Refs: § 115.646, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

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GRANTS

Application for Grants

The district directs the superintendent or designee to pursue all grants and other alternative sources of funds, goods and services that are consistent with the district's goals and educational strategies and that enhance the educational offerings of the district.

All grants must:

- ▶ 1. Be based on a specific set of internal objectives that relate to the established goals and objectives of the district.
- ▶ 2. Provide measures for evaluating whether project objectives are being or have been achieved.
- ▶ 3. Conform to state and federal laws and the policies of the Board in the execution of the project.

All grant proposals shall be approved by the Board before being submitted to the funding agency regardless of the amount of funding involved. Before a grant application is presented to the Board, the superintendent or designee will determine whether the district has the appropriate staff to support the grant project and maintain accurate records required by the granting entity, as well as adequate resources if matching funds are required.

All grants that involve district property, students or personnel in their capacity as employees are considered district grants and are subject to the requirements of this policy. No individual will use grant proceeds in the district without district permission.

Administration of Grants

The superintendent must designate a district employee as the grant contact for any grant involving the district. The designated grant contact will oversee grant activity and ensure that the appropriate records, evaluations and procedures are used.

All grant funds received must be deposited in district accounts. District policies regarding purchasing, expenditure of funds and employment will be followed when expending grant funds. Staff positions created through grant funding will be filled pursuant to Board policy.

The district will keep accurate records of expenditures for each grant. An annual report will be provided to the superintendent or designee on the status of grant programs, participation in programs and the success of programs.

FILE: DD
Basic

Federal Grants

Grants that fund federal programs will be implemented in accordance with the provisions of Board purchasing policies DJF and DJFA, and their accompanying procedures, and Board conflict of interest policies BBFA and GBCA.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BBFA, Board Member Conflict of Interest and Financial Disclosure
GBCA, Staff Conflict of Interest
GCD, Professional Staff Recruiting and Hiring
GDC, Support Staff Recruiting and Hiring

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

REVENUES FROM TAX SOURCES

The Board recognizes that the Southwest Livingston Co. R-I School Dist is primarily funded by local, state and federal tax dollars. The Board, district employees and all representatives of the district will be ethical stewards of the funds entrusted to the district.

The superintendent or designee is responsible for ensuring that the district provides accurate reports and assurances and meets other requirements to receive funding. The district shall comply with all requirements governing the funds received and will account for these funds as required by law.

The superintendent is directed to take the steps necessary to maximize the district's revenue at the local, state and federal levels within the parameters of law. The Board and the superintendent will regularly provide information to elected officials on how district funds are used and will communicate the impact that inadequate funding has on students.

The superintendent is directed to regularly provide information to the public, particularly the residents of the district, about the sources of district funding and how the district uses the funding to benefit the students of the district and the community as a whole.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: Mo. Const., art. X, § 11(c)
§§ 137.073, .115, 148.030, .140, .620, .720, 153.030, 163.021, .031, 164.011 - .041,
RSMo.
34 C.F.R. Part 75

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

DISPOSITION OF UNBUDGETED REVENUE

The Board of Education recognizes that due to special circumstances, the school district may occasionally receive revenue not budgeted.

In the event such revenues are received, the Board will disburse the revenues in accordance with any provisions or requirements accompanying the allocation. The Board, when authorized to establish local policy pertaining to the procedure and schedule for the disbursement of such revenues, shall establish an appropriate policy upon the recommendation of the superintendent.

Recommendations for procedural guidelines specifying a disbursement plan for moneys designated to the teachers' fund should be determined after receiving the suggestions of the professional staff. However, in accordance with state constitutional provisions, unbudgeted revenue received during the budget year shall not alter compensation of employees within the current contract period.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: Mo. Const., Art. III, §§ 38(a), 39(3)
§ 168.110, RSMo.
Mo. Atty. Gen. Op., No. 211, Belt, May 6, 1970

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

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REVENUES FROM INVESTMENTS/USE OF SURPLUS FUNDS
(District Does Not Utilize a Registered Investment Advisor to Manage Its Investments)

The Board authorizes the superintendent to invest surplus school district moneys that are determined as not being immediately needed for the operation of the school district. The superintendent is authorized to delegate this authority to another administrator with the knowledge and skills necessary to manage the district's investments. The superintendent or designee shall follow procedures established by the Board in making investments and obtaining the best interest rates possible. Collateralized investments will comply with the requirements of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989.

In order to ensure that investments are made in conformity with state law, investments may be made only in accordance with the Missouri state treasurer's Model Investment Policy for political subdivisions, which is incorporated by reference into this policy.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BCC, Appointed Board Officials

Legal Refs: Mo. Const., art. IV, § 15
§§ 30.260, .950, 110.010 - .020, 165.051, .091, RSMo.
12 U.S.C. § 1823(e)

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

SETTING TUITION FOR DISTRICT PROGRAMS *(District Allows Tuition-Paying Nonresident Students to Enroll and Attend)*

The Southwest Livingston Co. R-I School Dist School Board recognizes that there are situations where nonresident students and residents who are not otherwise entitled to free education may be allowed by law to attend the Southwest Livingston Co. R-I School Dist or district programs on a tuition basis. In these situations, the Board will set tuition in an amount that, minimally, recoups the costs of the program and meets any applicable legal requirements.

The superintendent will make recommendations to the Board annually to set tuition rates for the following year. The Board will set all applicable tuition rates no later than February 1.

Per-Pupil Cost

When used in this policy, "per-pupil cost" refers to the cost of maintaining the district's grade-level grouping in the school the student will attend divided by the average daily pupil attendance. In no case will the per-pupil cost exceed the amounts spent for teachers' wages, incidental purposes, debt service, maintenance and replacements. The term "debt service" means expenditures for the retirement of bonded indebtedness and expenditures for interest on bonded indebtedness. The per-pupil cost may be offset by any state or federal funding received for the attendance of the nonresident student.

Collecting Tuition

The Board expects the superintendent or designee to take action to minimize delinquent or uncollected tuition payments including, but not limited to, securing binding contracts with the persons responsible for paying tuition and requiring prepayment of tuition from individuals when appropriate. If a party is delinquent in payment, the Board authorizes the superintendent or designee to contact the district's attorney and take all available legal action to recoup tuition payments owed to the district. Unless otherwise prohibited by law, the district may exclude students from the district's education programs after the responsible party is notified of the delinquency and given a reasonable amount of time to pay the district.

Tuition for the Education of Nonresident Students

The district allows nonresident students to attend the district on a tuition basis even in situations where enrollment is not required by law. The tuition will be set at the per-pupil cost of maintaining the district's grade-level grouping in the school the student will attend.

Early Childhood Tuition (§ 161.213, RSMo.)

The tuition for any district-operated early childhood programs that charge tuition will be set at the per-pupil cost of maintaining the early childhood program.

FILE: DFI
Critical

Summer School Tuition (§ 167.227, RSMo.)

The district has the option of charging tuition for nonresidents to attend its summer school program. If the district selects this option, tuition will be set at the per-pupil cost of operating the summer school program.

Career and Technical Education Tuition (§ 178.510, RSMo.)

If the district has a career and technical education program open to neighboring districts, the district may contract to provide those services to students in other districts and will charge those districts tuition set at the per-pupil cost of the program.

Disputes between the Southwest Livingston Co. R-I School Dist and the student's resident district may be submitted to the State Board of Education for resolution.

Tuition for Children Placed in the District (§ 167.126, RSMo.)

For nonresident students placed by the Department of Mental Health, the Department of Social Services (DSS) or a court order in facilities or programs located within the district or who temporarily reside (for more than three days) in a children's hospital located in the district, the Southwest Livingston Co. R-I School Dist will charge the student's resident district tuition equal to the average sum produced per student by the local tax efforts of the student's resident district. A special school district will pay the average sum produced per child by the local tax efforts of the domiciliary districts. If the resident district fails to pay the appropriate amount to this district within 90 days of billing, this district will notify the Department of Elementary and Secondary Education (DESE) so that the appropriate amounts may be withheld from the resident district's state aid and paid to the Southwest Livingston Co. R-I School Dist. In addition, the district may receive payments from DESE in lieu of receiving the local tax effort from the domiciliary district in some situations.

The district will seek additional payments from DESE for students placed in programs or facilities operated by the Department of Mental Health, DSS or a court or placed by DSS or a court into a publicly contracted residential site in Missouri when the per-pupil costs of the education services provided to the student exceed the amounts received from the student's resident district.

Tuition Charged to K-6 or K-8 School Districts (§ 167.131, RSMo.)

For students who enroll in the Southwest Livingston Co. R-I School Dist because they reside in a school district located in the same county as the Southwest Livingston Co. R-I School Dist or an adjoining county that does not provide education through grade 12, the district will set tuition at the per-pupil cost of maintaining the district's grade-level grouping in the school the student will attend, which will be charged to the student's resident school district as required by law. Disputes between this district and the student's resident district may be submitted to the State Board of Education for resolution.

Tuition for Students of Nonresident Taxpayers to the District (§ 167.151, RSMo.)

A parent/guardian who pays a school tax in the Southwest Livingston Co. R-I School Dist may receive as a credit on the amount charged for tuition the amount of school tax paid to the district. The deduction will be prorated among the number of students per family attending the district's schools. The tuition will be set at the per-pupil cost of maintaining the district's grade-level grouping in the school the student will attend.

The parent/guardian must submit a tax statement to the superintendent or designee before a student will be admitted. The district and the parent/guardian will enter into a contract outlining the payment schedule for any remaining tuition owed. Attendance will not begin until the parent/guardian makes the first payment, and the district may remove a student from attendance if the parent/guardian is delinquent with tuition payments.

Tuition Charged for Two-Year College Courses (§§ 178.370 - .400, RSMo.)

If the district establishes a program for two-year college courses as allowed by law, the district may charge tuition to enroll in such courses to all nonresident students as well as resident students who are ineligible for free education. The tuition will be set at the per capita costs of the courses. Tuition may be paid by individual students or the school district of residence.

Tuition for Night School (§ 178.290, RSMo.)

If the district establishes a night school as allowed by law, the district will charge tuition to all nonresident students and any resident students who are ineligible for free education. The tuition will be set at a rate that recoups the costs associated with the program.

Tuition for Students Assigned with a Hardship Transfer (§§ 167.121, .125, RSMo.)

If the commissioner of education assigns a nonresident student to the district due to a transportation hardship under § 167.121, RSMo., the district will enroll the student and charge the student's resident district the pro rata cost of instruction for the student. If the commissioner of education assigns a student living in St. Elizabeth, St. Albans or Maries County to the district under § 167.125, RSMo., the school district of residence will pay the Southwest Livingston Co. R-I School Dist the pro rata cost of instruction. However, if the Southwest Livingston Co. R-I School Dist's tuition is greater than the tuition of the student's school district of residence, the student's parent/guardian will pay the difference in tuition.

Tuition Charged for Transfers from Unaccredited School Districts (§§ 167.132, .895, RSMo.)

In situations where DESE assigns students residing in an unaccredited district to be educated in the Southwest Livingston Co. R-I School Dist, the Board will set tuition in accordance with law that will be either the state adequacy target plus the average sum produced per child by the sending district's local tax effort or a lesser amount as determined by the Board.

FILE: DFI
Critical

If costs associated with the provision of special education and related services to a student with a disability exceed the tuition amount set by the Board, the unaccredited district will pay the excess cost to the Southwest Livingston Co. R-I School Dist. For districts served by a special school district, the unaccredited district will contract directly with the special school district for special education and related services.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: IHB, Class Size
JECA, Eligibility to Enroll

Legal Refs: §§ 161.213, 167.121, .125, .126, .131, .132, .151, .227, .895, 168.151, 171.131,
178.290, .370 - .400, .510, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

DEPOSITORY OF FUNDS

The Southwest Livingston Co. R-I School Dist is committed to sound fiscal management and the protection of district funds. For that reason, the Board will carefully consider all options when selecting a financial institution to deposit district funds. Selection of depositories shall be made by the bid selection process established by state law and in accordance with this policy.

Depositories may be selected annually, or the school district and depository may enter into a one- to five-year contract agreement for the deposit of the district's money or funds.

Proposals

In each year in which depositories are to be selected, the Board shall receive sealed proposals from banking institutions in the county or in adjoining counties that desire to be selected as depositories of the district's moneys and funds.

As required by law, the Board shall divide the funds into not less than two nor more than ten equal parts. Each bidder may bid for any number of the parts, but the bid for each part shall be separate.

At least 20 days before the date selected by the Board for acceptance of bids, the Board secretary shall publish notice that bids will be received. The notice must be published in a newspaper of general circulation in the county and will state the date, place and time of the meeting where bids are to be opened and the number of years for which a depository will be selected for each part of the fund (which may be any term between one and five years inclusive, next ensuing the date of the bid).

On or before the date selected for the acceptance of bids, bidders shall deliver a sealed bid to the Board secretary. The sealed bid shall state the rate of interest or method by which the interest will be determined for the advertised term.

On the date selected for the acceptance of bids and at the place and time advertised for the bid-opening meeting, the Board or designee shall publicly open the bids and cause each bid to be verbally read and documented, after discussion and clarification of bids with the financial institutions. The Board secretary may not directly or indirectly disclose the amount of the bid before this meeting.

Selection

After discussion and clarification of the bids at the bid-opening meeting—or, if the public bid opening is not at a Board meeting, then at the next Board meeting—the Board shall cause each bid to be entered upon the records of the Board and shall select from among the bidders those bids that will be accepted and notify each of the selected bidders. If there is no qualifying bid for a part, the Board may select a depository for that part without further advertising or bidding.

FILE: DG
Critical

Contract

The Board will then enter into a contract or agreement with the selected depository for the deposit of each part of the district's moneys or funds for the advertised one- to five-year term. The contract may authorize the depository to invest the funds deposited in accordance with law and the district's investment policy. Such a contract or agreement may be terminated by the mutual consent of both parties at any time.

Security

In accordance with law, prior to receiving district funds, the selected depository must deposit securities with the district, another banking institution or a trustee to secure the district's funds. If the selected depository fails to deposit adequate security for the district's moneys or funds within the time provided by law, the Board shall take action to safeguard district funds (including, but not limited to, depositing such moneys or funds in another bank) and shall proceed to receive new bids and select another depository in lieu of the bank that failed to deposit the security. As the contract or agreement concerning each part of the district's funds expires or is terminated, the successive depository for that part will be chosen by bid in accordance with this policy.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Legal Refs: §§ 30.270, 110.010 - .020, 165.201 - .291, RSMo.
12 U.S.C. § 1823(e)

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

AUTHORIZED SIGNATURES

The Southwest Livingston Co. R-I School Dist Board of Education takes its legal and financial responsibilities seriously. The superintendent or designee is directed to create internal controls to ensure that contracts, checks and other official documents are accurate, authorized and signed by the appropriate persons and that necessary actions are taken to prevent mistakes, fraud, embezzlement and district liability.

In general, the superintendent or designee may sign documents on behalf of the district or the Board as long as the document is accurate, has been adequately approved by the Board when necessary and is in the best interest of the district. However, when the law or Board policy requires others to sign documents on behalf of the Board or the district, those persons are the only persons who may sign the document.

Contracts

A contract is a binding, written agreement between the district and an individual or entity. In accordance with law, a contract with the district must be approved by a majority of the whole Board.

After the Board has approved the contract, the Board president, Board secretary and superintendent or superintendent's designee have the authority to sign the contract on behalf of the district unless state or federal law requires a specific person to do so.

Employment Contracts

In accordance with law, a contract and the employment of a person must be approved by a majority of the whole Board. In addition, employment contracts for certificated personnel must be signed by the Board president and attested to by the Board secretary.

Checks

In accordance with law, bills must be approved by a majority of the whole Board. Once the bills are approved, the president and treasurer of the Board shall sign all checks issued by the school district. The Board strictly prohibits any person from signing a blank check.

Federal and State Grants, Funds or Programs

Unless otherwise specified in the federal or state grant or contract, the superintendent or designee has the authority to sign necessary assurances and compliance documents on behalf of the Board. Before signing, the superintendent or designee will verify that the assurances and documents are accurate. All documents will be made available to the Board upon the request of any Board member.

FILE: DGA
Critical

Special Education Mediation and Settlement Agreements

The person(s) designated by the Board in policy IGBA may sign and legally bind the district in mediation and settlement agreements regarding services provided to students with disabilities.

Construction Change Orders

The person(s) designated by the Board in policy FEF as the district's personal representative(s) may sign change orders within the limits set in Board policy.

Lease or Sale of Real Estate

Once approved by the Board with the requisite vote, the lease or deed of conveyance for district real estate will be executed by the Board president and attested by the Board secretary. If the district has a seal, it will be affixed to the deed or lease.

Facsimile Signatures

The Board authorizes the use of facsimile signatures, such as those produced with signature stamps or a signature machine, on checks, other instruments of payment, contracts and other documents requiring district authorization by signature. However, before a facsimile signature can be used, the manual signature must be certified under oath and on file with the Missouri Secretary of State, and the person whose facsimile signature is being used must have the authority to sign the document on which the signature is affixed. Prior to using the facsimile signature, the individual who affixes the signature on the document is responsible for verifying the accuracy of the document signed and the authority of the person whose signature is used.

Signature stamps and other facsimile signature devices will be kept locked or otherwise secured from unauthorized use and will only be used on approved documents by persons authorized by the superintendent or the Board. An individual must receive specific approval from the person whose signature is being used prior to affixing it to a particular document unless it is a contract or payment that has received prior approval by the Board.

When an individual uses another person's facsimile signature, the individual must document the date it was used, the document(s) it was used on, the amount of the contract or check, if applicable, and the reason a facsimile signature was used instead of the actual signature. The individual using the signature and one other district employee must sign this documentation, verifying that the facsimile signature was appropriately used. The documentation will be provided to the person whose facsimile signature was used at least monthly so that person may verify that the signature is being used correctly.

Electronic Signatures

To the extent allowed by law, individuals authorized to sign documents on behalf of the district may sign those documents electronically. Unlike facsimile signatures, which are designed to be used by persons other than the individual whose signature is needed, an electronic signature is intended to be used only by the individual signing the document in situations where the document is electronic or it is inconvenient to sign a document manually. Only the individual whose signature is being used or a person directly supervised by that person who has been given explicit permission to use the signature on that particular document may sign a document with an electronic signature.

Consequences

The Board strictly prohibits any misuse of facsimile signatures or electronic signatures and the use of forged signatures. The Board further prohibits any employee or Board member from knowingly signing an unauthorized or inaccurate document on behalf of the district or the Board. Employees will be disciplined and may be terminated for any violation of this policy or for impropriety involving official documents and signatures. Board members may be removed from any appointed position or committee and reprimanded. The superintendent or designee is directed to contact law enforcement or other legal authorities to report any potential criminal activity.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BCB, Board Officers
 BCC, Appointed Board Officials
 FED, Selection of a Construction Manager at Risk
 FEE, Selection of a Design-Build Contractor
 FEF, Construction Contracts Bidding and Awards
 GCD, Professional Staff Recruiting and Hiring
 IGBA, Programs for Students with Disabilities

FILE: DGA
Critical

Legal Refs: . §§ 105.273 - .276, 162.301, .959, .961, 165.021, .091, 168.101, .108, 177.073, .091,
432.200 - .295, RSMo.
Electronic Signatures in Global and National Commerce Act, 15 U.S.C. §§ 7001 -
7006

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

BONDED EMPLOYEES AND OFFICERS
(Seven-Director Districts)

In accordance with law, the treasurer of the Southwest Livingston Co. R-I School Dist Board of Education shall enter into a bond to the state of Missouri with one or more sureties, to be approved by the Board, conditional that a faithful and just account of all moneys that come into the hands of the treasurer will be rendered and that the duties of the office will be performed according to the law.

The bond shall be filed with the secretary of the Board. The treasurer shall be the custodian of all school moneys derived from taxation for school purposes in the district until paid out on the order of the Board.

Employees who perform the duties of the treasurer but have not been elected to the position will also enter into a surety bond. The Board may also require other officers and employees to be bonded.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BCC, Appointed Board Officials

Legal Refs: § 162.401, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

FISCAL ACCOUNTING AND REPORTING/ACCOUNTING SYSTEM

The district's accounting system shall conform to requirements established by state statutes, regulations of the Missouri Department of Elementary and Secondary Education (DESE), the current version of the *Missouri Financial Accounting Manual* and statements issued by the Governmental Accounting Standards Board (GASB).

The district treasurer shall open an account for each fund established by law and required by the district, and all money the district receives shall be deposited in the appropriate fund account. All financial transactions shall be recorded in the revenue and expenditure records, and appropriate entries from the adopted budget shall be made in the records for the respective funds. All district staff are required to properly account for district funds using the district's financial accounting system and processes.

The Board shall receive monthly financial statements from the superintendent showing the financial condition of the district. In addition, other financial statements determined necessary by either the Board or the superintendent shall be presented to the Board for review.

The superintendent or designee shall also be responsible for student-related accounting and shall file enrollment, attendance, food service and transportation reports as required by DESE.

Public Information on Finances

The superintendent or designee shall make publicly available, either by maintaining on the district's website or by direct link to the DESE website, information detailing the actual income, expenditures and disbursements of the district for the current calendar or fiscal year. The superintendent or designee shall update this information at least quarterly. The information shall be searchable, accessible and retained for a minimum of ten years in accordance with law.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BCC, Appointed Board Officials
IGDF, Student Fundraising
KB, Public Information Program

FILE: DI
Critical

Legal Refs: §§ 160.066, 165.011, 447.532, .535, .539, .541-.543, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

INVENTORY MANAGEMENT

The Southwest Livingston Co. R-I School Dist will purchase property, such as equipment and supplies, to further the district's education mission as needed. The superintendent or designee will create procedures to prevent excessive, duplicative or unnecessary purchases and to properly track, maintain and dispose of property as required by law and in accordance with sound business practices.

Inventory

The superintendent or designee shall maintain one master inventory list of district equipment. Equipment will be added to the master inventory list at the time of purchase. The superintendent may require principals to maintain current inventories of equipment and other property in their buildings, but all building-level inventories must be provided to the superintendent or designee for inclusion in the master inventory. The superintendent or designee will ensure that a physical inventory of all equipment is completed and the results reconciled with equipment documentation at least every two years.

Use and Maintenance

All programs, buildings and departments are directed to work together to ensure that district property is used to the maximum benefit of the students. Any disputes regarding the use of district equipment will be settled by the superintendent.

Equipment and supplies purchased with district funds are to be used for district purposes. Personal or other uses are prohibited unless otherwise authorized by district policies or procedures. District equipment and supplies will remain on district property and will not be removed unless it is for a district purpose and the removal has been authorized by the superintendent or designee or the employee's supervisor.

Equipment purchased with federal funds will be used first for the program or project for which it was purchased. When the equipment is not needed, the district may use it for other district programs or purposes in accordance with federal law and district procedures.

All district employees are required to care for, protect and properly use district equipment and supplies to minimize damage, waste and replacement costs. The superintendent or designee will schedule maintenance when recommended by the manufacturer and will arrange for repairs, rather than replacement of equipment, when it is practically and economically more beneficial to the district than replacing the equipment.

FILE: DID
Critical

Loss, Damage and Theft

The superintendent or designee will establish controls to prevent the loss, damage or theft of equipment and supplies and will develop procedures to ensure that equipment is properly stored and maintained. All district employees must report missing or damaged equipment and supplies to their supervisors as soon as they become aware that equipment is missing or damaged. All reports of missing or damaged equipment will be investigated.

Disposition

All property no longer of use to the district will be disposed of in accordance with state and federal law, Board policy DN and procedure DN-AP1.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: ECA, Buildings and Grounds Security

Legal Refs: 2 C.F.R. 200.33, .313(d)

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

AUDITS

The assets of the Southwest Livingston Co. R-I School Dist will be professionally and transparently managed in accordance with law and the high expectations of the Board and the community. The superintendent or designee will ensure that the district's financial statements accurately reflect the district's financial position and that all applicable state and federal laws are followed.

The district will retain an independent auditor at the close of each fiscal year for the purpose of auditing and making necessary reports to the Board of Education, the Missouri Department of Elementary and Secondary Education (DESE) and the federal government. The Board directs all district employees to cooperate with and assist the auditor so that the Board may obtain a fair and accurate report.

The cost of the audit and reports shall be paid from the incidental fund of the district.

Auditor Selection

The Board will procure the services of the independent auditor by competitive bid pursuant to Board policy. The independent auditor must hold a current permit to practice public accounting in the state of Missouri and meet the requirements for continuing education and peer review as defined by the Missouri State Board of Accountancy and *Government Auditing Standards*. The district will request a copy of the audit organization's peer review report. The independent auditor cannot be suspended or debarred from doing business with the state or federal government. All subcontractors must also meet these requirements.

Scope of Audit

All requests for audit services will clearly identify the scope of the audit.

The audit shall be made in accordance with generally accepted auditing standards, government auditing standards, federal audit standards, and DESE audit guidelines. Minimally, the audit will include the district's General, Special Revenue, Debt Service and Capital Projects funds; fiduciary funds; proprietary funds; and component units, unless a component unit issues its own audited financial statements. All financial, transportation, food service and attendance records of the district will be audited in accordance with state law. The audit will include reviews and tests of the accounting system, books and records, and other underlying data as necessary to reach an informed opinion on the financial affairs of the district.

The auditor will give an opinion on the fairness of presentation of the district's financial statements and will review the financial operations systems of internal control and compliance with law. The Board may expand the scope of the audit to include an examination of a specific district program, fund or process or to require a more comprehensive audit than is required by law.

FILE: DIE
Critical

Audit of Federal Funds

The district will conduct audits of federal awards and federal funds as directed by the Board and in accordance with law and the requirements of the agency awarding the funding.

Audit Report

The audit report shall meet the requirements of state and federal law. The independent auditor shall provide a copy of the audit report to each member of the Board and the superintendent. Once the audit report is final, the Board will vote by motion or resolution to approve the audit report, and the Board secretary will sign a copy of the final approved motion or resolution verifying that the final report has been approved. The Board delegates to the superintendent or designee the responsibility for transmitting to DESE on behalf of the Board a copy of the final audit report, the related management letter if prepared by the auditor, and a copy of the final, approved and signed Board minutes or Board resolution approving the audit report. These materials must be submitted electronically in the manner directed by DESE no later than December 31 each year.

Public Access and Publication

The final audit report is an open record, and any member of the public may request to inspect or copy the report. Confidential and privileged communications between the district and its auditor, including all auditor work product, are closed to the extent permitted by law.

Within 30 days of receipt of the final audit report, the superintendent or designee, on behalf of the Board, shall prepare a summary of the report and publish it in a qualifying newspaper or by other means allowed by law. The publication shall state that the audit report is available in the superintendent's office for inspection.

Response to Audit

All recommendations of the auditor will be taken seriously and will be implemented as appropriate. The superintendent or designee is directed to resolve any questions or discrepancies disclosed by the audit and must provide a full report of the resolution to the Board.

If the district receives an audit with a disclaimer of opinion, the district shall institute corrective measures immediately to ensure that subsequent audits do not contain a disclaimer. If fraud or embezzlement is discovered during the course of an audit, the superintendent or designee will notify DESE. If the superintendent or designee is implicated in the suspected fraud or embezzlement, the Board president will notify DESE.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BDC, Closed Meetings, Records and Votes
KB, Public Information Program

Legal Refs: §§ 163.021, .081, 165.111, .121, 610.021(17), RSMo.
5 C.S.R. 30-4.030
Single Audit Act, 31 U.S.C. §§ 7501 - 7507
2 C.F.R. Part 200

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

PETTY CASH ACCOUNTS

The Board authorizes a petty cash fund in each school and in the Board office to facilitate minor purchases, refunds, collection of fines and fees, and to make change when necessary. Petty cash funds will not be used to circumvent established purchasing procedures, but will be used as a convenience for immediate purchases of low-cost goods and services. The building principal or designee will be responsible for petty cash accounts in his or her school, and the superintendent or designee will be responsible for the petty cash account in the central office.

The superintendent or designee will develop administrative procedures on reporting, documentation, safekeeping and the appropriate expenditures of these funds.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

PURCHASING

The purpose of this policy and any related administrative procedures is to ensure that all purchases of supplies, equipment and services are made in compliance with state and federal law and good business practices. The Board recognizes the importance of a sound fiscal management program and expects district staff to maximize the resources available for the district's educational program and to be good stewards of public funds by exercising fair, competitive purchasing practices. The district will respect its financial obligations and will also require that providers meet their obligations to provide quality products and services in a timely manner to the district. All purchasing will be conducted in a manner that provides full and open competition consistent with the standards of state and federal law.

All funds deposited with the district, regardless of source, are considered district funds and are subject to this policy. No contract will be entered into or bill paid without the proper documentation and without an affirmative vote from a majority of the whole Board. No unbudgeted purchase will be made without prior Board approval unless this policy's emergency provisions are applicable.

The Board encourages district staff to purchase products manufactured, assembled or produced in the United States.

Purchasing Supervision

The chief financial officer will serve as the district's purchasing officer or will designate a purchasing officer. The purchasing officer will supervise district purchases of products and services and may authorize purchases on behalf of the district that comply with the Board-adopted budget and this policy.

The superintendent, in consultation with the purchasing officer, shall develop procedures to implement this policy in a manner that will meet the district's needs while protecting the district's resources. These procedures will comply with all applicable laws and will centralize and provide oversight of all purchasing decisions.

Competitive Purchasing

District staff will research all purchases and compare prices prior to making decisions regarding the expenditure of district funds unless a purchase is covered by an exception pursuant to this policy. Employees are expected to contact multiple providers before making a decision regarding purchases under \$3,500. Purchases of \$3,500 or more will be competitively bid, and sealed bids will be required for purchases that may exceed \$50,000.

The district will select the lowest or best bid as defined in DJF-AP1. The district reserves the right to waive minor technical defects in a bid, reject any and all bids, reject any part of a bid, advertise for new bids, or make the purchase on the open market if the product or service can be obtained at a better price.

FILE: DJF
Critical

The district will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions detailed by the district. Among other factors detailed in the bid specifications, consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

When the purchasing officer determines that it is in the best interest of the district, products or services may be purchased by competitive negotiations or proposals rather than competitive bids. Likewise, the superintendent, in consultation with the purchasing officer, is directed to create procedures that allow the district to benefit from cooperative purchasing and address unusual situations such as purchasing when there is a single feasible source for the purchase. The superintendent is also directed to create a process whereby authorized providers are selected for frequent purchases, while still monitoring the competitiveness of these providers.

Purchases Involving Federal Funds

In addition to the requirements of this policy and the accompanying procedure, the provisions of policy DJFA and related procedures must be followed when federal funds are used.

Emergency Situations

Unless competitive bidding is required by law, the superintendent may waive the requirement for competitive bids or proposals when he or she determines that there exists a threat to life, property, public health or public safety or when immediate expenditure is necessary to protect against further loss of or damage to property or prevent or minimize a serious disruption in services. Emergency purchases shall be made with as much competition as is practical under the circumstances and only to the extent necessary to alleviate the emergency.

Debarred or Suspended Providers

The district will not do business with providers who have been suspended or debarred on a state or federal level. District employees are directed to verify that selected providers are in good standing before making a purchasing decision.

Confidentiality

Sealed bids and related documents will be kept confidential until bids are opened. District staff will not disclose offers, bids or price quotations to competitors except as necessary to conduct negotiations beneficial to the district or as required by law. All contract negotiations and related documents are considered closed until a contract is executed or all proposals are rejected.

Credit and Purchasing Cards

Authorized district employees and Board members may use credit cards or purchasing cards issued to the district to make purchases for the district or pay for reasonable travel expenses

incurred when performing official duties. Employees and Board members will not use these cards to circumvent the bidding and purchasing requirements established by law and Board policy. All purchases made using district cards must be attributed to the appropriate budget code and must conform to the Board-adopted budget.

The district will use purchasing cards instead of credit cards to the extent feasible. Unless otherwise authorized by the Board, only the superintendent and the purchasing officer will have access to a district credit card, and the Board will set the amounts that may be charged to those cards.

The Board will approve which employee positions will be issued district purchasing cards and the limitations on the cards. The superintendent, in consultation with the purchasing officer, will annually review and revise the list of persons receiving district cards and the limitations on those cards. The annual review will ensure that only the employees who appropriately utilize the cards have access to them and that the limitations on the cards do not exceed the amounts of the projected expenditures to be made with the cards. The Board will annually approve all modifications prior to implementation.

The Board may authorize the issuance of purchasing cards to Board members in the same manner that they are issued to employees. Board members who choose to use a district purchasing card are subject to the same policies and procedures as district employees. The superintendent is directed to notify the Board president if any Board member fails to follow district policies and procedures regarding purchasing card usage, and the Board member's usage may be temporarily suspended by the Board president until the issue is presented to the full Board. If the Board member in question is the president, or if the president is not available, the vice president will act as president in the matter.

Any employee or Board member using a district card shall sign a card usage agreement and will receive training on applicable procedures for card use. District employees and Board members issued a card must provide documentation, such as receipts and applicable budget codes, justifying expenditures. The purchasing officer will examine all documentation prior to payment and will notify the superintendent or designee immediately if any purchase was made in violation of law or district policies or procedures.

All employees and Board members issued a district card must take all reasonable measures to protect the cards against damage, loss, theft or misuse. Any damage, loss, theft or misuse of the card must be reported to the superintendent immediately. No person may use the card other than the authorized employee or Board member to whom the card was issued. District employees and Board members will surrender all cards upon completion of their employment or term with the district or upon demand by the district.

Prohibited Activity and Reporting Requirements

The district expects all staff members to comply with the letter and intent of all district policies and procedures regarding purchasing. Under no circumstances may employees use district funds to make unauthorized or personal purchases. Staff members may not artificially divide

FILE: DJF
Critical

purchases to avoid bidding requirements or design bid specifications to favor a particular provider.

All district employees must report suspected fraud, theft or misuse of district funds to the superintendent or purchasing officer immediately. District employees may be disciplined or terminated from employment for failing to follow Board policy or district procedures and for any misuse of district resources, including district credit and purchasing cards.

The superintendent or purchasing officer will contact law enforcement and file a report or sign a complaint on behalf of the district in situations where a crime may have occurred.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: ADF, District Wellness Program
BBFA, Board Member Conflict of Interest and Financial Disclosure
EHBC, Data Governance and Security
FEB, Selection of Architectural, Engineering and Land Surveying Services
FEC, Selection of Construction Management Services
FED, Selection of a Construction Manager at Risk
FEE, Selection of a Design-Build Contractor
FEF, Construction Contracts Bidding and Awards
GBCA, Staff Conflict of Interest

Legal Refs: §§ 8.285 - .291, .675 - .687, 34.073 - .080, .350 - .359, .375, 105.458, 162.301,
170.041, 171.181, 177.082 - .088, 285.530, 292.675, 393.310, 432.070 -
.080, RSMo.
5 C.S.R. 30-4.030, 680.010
2 C.F.R. §§ 200.317 - .322
7 C.F.R. §§ 210.16, .21, 220.16
40 C.F.R. Part 247
47 C.F.R. § 54.503
Mercantile Bank of Illinois v. School Dist. of Osceola, 834 S.W.2d 737 (1992)

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

FEDERAL PROGRAMS AND PROJECTS

The purpose of this policy is to ensure that federally funded programs and projects in the district are administered in accordance with federal laws. Specifically, this policy governs all purchases of goods and services using federal funds and reflects federal conflict of interest rules applicable to Board members, employees and agents involved with the selection of contractors and the approval and administration of contracts for federal programs and projects.

Definitions

Agent – A person or entity acting on behalf of the district who is not an employee of the district.

Contract – As used in this policy, a legal instrument by which the district purchases property or services needed to carry out a program or project funded by a federal award.

Contractor – A person or entity with which the district has an executed contract to carry out a federal program or project. A contractor does not include an entity with which the district contracts that received a federal award or subaward directly from a federal or state agency.

Gratuity – A favor, gift or anything of monetary value.

Immediate Family – A spouse or dependent child of a Board member, employee or agent or any person living in the household of a Board member, employee or agent.

Labor Surplus Area (LSA) Firm – A business located in a civil jurisdiction, such as a county or city, which is designated as an LSA by the U.S. Department of Labor's Employment and Training Administration.

Real, Apparent or Potential Conflict of Interest – A situation in which a Board member, employee or agent; any member of a Board member's, employee's or agent's immediate family; any business partner of a Board member, employee or agent; or any organization that employs or is about to employ a Board member, employee or agent has a financial or other interest in a firm the district is considering contracting with or would receive a tangible personal benefit from a firm considered by the district for contracting. A financial interest does not exist if the value of the interest is less than \$25.

Federal Programs Administration

The superintendent shall be responsible for coordinating and administering federally funded programs and projects. The superintendent will ensure that the various departments operating these programs and projects do so in accordance with the requirements of the federal award and keep accurate and separate records, as required by Board policy and in accordance with administrative

FILE: DJFA
Critical

procedures. The superintendent may delegate one or more of his or her duties to appropriate employees.

If the superintendent is not the purchasing officer for the district, the superintendent will work with the purchasing officer to ensure that goods and services purchased through federal awards comply with state and federal requirements.

Procurement

In addition to following the requirements of state law, Board policy and district procedures, the purchasing officer will ensure that all supplies, equipment and services purchased with federal funds are purchased in accordance with federal law. No purchase will be made unless the purchase was authorized in the approved budget for administration of the grant. Every purchase will be identified in district accounts in accordance with the federal program under which the purchase was made.

Bids and Requests for Proposals

Bid specifications and requests for proposals will include a clear and accurate description of the technical requirements for the material, product or service desired and will identify all requirements and all other factors that will be used in evaluating bids or proposals.

Bid specifications will not contain features that unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used to define the performance or other requirements. The specific features of the named brand that must be met must be clearly stated.

Contractors who develop or draft specification requirements, statements of work or invitations for bids or requests for proposals for the district must be excluded from bidding on the project.

Pursuant to federal law, the district will not use local or state geographical purchasing preferences when purchasing goods or services related to a federal contract. When making purchases with federal funds the district will:

1. Take all necessary affirmative steps to ensure that small businesses, minority businesses, women's business enterprises and LSA firms are used when possible. To that end, the district will:

- ▶ Place qualified small businesses, minority businesses and women's business enterprises on solicitation lists.
 - ▶ Solicit bids from small businesses, minority businesses and women's business enterprises when they are potential sources.
 - ▶ Divide total project requirements into smaller tasks or quantities, when economically feasible, to permit maximum participation by small businesses, minority businesses and women's business enterprises. This provision shall not be used to artificially divide purchases to avoid bidding requirements or design bid specifications to favor a particular provider.
 - ▶ Establish performance and delivery schedules that encourage small businesses, minority businesses and women's business enterprises to participate when doing so is conducive with the program or project.
2. Purchase only items that contain the highest practicable percentage of recovered materials, as defined by the Environmental Protection Agency (EPA), consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000.
 3. Use solid waste management services in a manner that maximizes energy and resource recovery.
 4. Purchase, to the maximum extent practicable, domestic commodities and products.

The purchasing officer or designee may search state and federal surplus property offerings to determine whether any items the district needs are available at a lower cost without sacrificing quality.

Contracts

When making purchases using federal funds, the district will not use a time and materials contract unless there is a determination that no other contract is suitable and the district includes a ceiling price and oversees the project to ensure efficiency.

The district may use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions.

The purchasing officer or designee will resolve contract and procurement disputes in accordance with good administrative practice and sound business judgment. The purchasing officer is authorized to contact the district's legal counsel for assistance in resolving disputes.

Title I Comparability

Federal law requires districts to ensure that schools that receive Title I funds receive the same level of services and resources from state and local funds as schools that do not receive Title I funds. If the district has school buildings with more than 100 students and more than one building for each grade span, the district is required to annually conduct a comparability study between buildings that receive Title I funds and have more than 100 students and buildings that do not receive Title I funds and have more than 100 students. If all the district's schools receive Title I funds, the district must determine that services are, taken as a whole, substantially comparable in each school. The district may meet these requirements by comparing either grade spans or schools. The district will establish comparability by ensuring:

1. That it has adopted a districtwide salary schedule;
2. Equivalence among schools in teachers, administrators and other staff; and
3. Equivalence among schools in the provision of curriculum materials and instructional supplies.

Alternatively, the superintendent or designee will complete an annual comparability study using the procedures and forms provided by the Department of Elementary and Secondary Education (DESE). If the superintendent or designee determines that services and resources are not comparable, the superintendent will notify the Board and take steps to rectify the situation.

The data collected and compiled in the determination of comparability will be retained in accordance with the Public School Records Retention Schedule. The district will provide DESE with the appropriate assurances that the district is in compliance with the federal law.

Conflict of Interest

In addition to acting in accordance with Missouri laws governing conflicts of interest and financial disclosures, Board members, employees and agents participating in the procurement of property and services using federal funds must comply with federal requirements. In cases where federal requirements are more restrictive than state requirements, federal requirements will be followed.

1. Board members, employees and agents who are or may be involved in the selection, award or administration of a contract supported by a federal award will submit, in writing, any real, apparent or potential conflict of interest to the superintendent or designee or the Board secretary. The recipient of the report will forward any disclosures to the awarding state or federal agency in accordance with the reporting policy of the agency.

2. No Board member, employee or agent will participate in the selection, award or administration of a contract supported by a federal award if he or she has a real, apparent or potential conflict of interest.
3. Board members, employees and agents will not solicit or accept gratuities, favors or anything of monetary value from contractors, parties to subcontracts or any vendor who is attempting to be a contractor for a federal program or project, but may accept unsolicited gifts of nominal value. For the purposes of this policy, a gift of nominal value is defined as an unsolicited gift of \$25 or less.

Consequences

Board members, employees and agents are required to immediately report any violation of this policy to the superintendent or Board president. In accordance with federal law, Board members, employees and agents will, within five days of the violation, report all violations of federal criminal law involving fraud, bribery or a gratuity violation potentially affecting the federal award, even if no charges have been filed, to the superintendent, designee or Board president. The superintendent, designee or Board president will submit information about the violation to the federal awarding entity and will contact the district's attorney for assistance in making that report. See 2 C.F.R. § 200.113.

Unless excused by the Board, Board members who violate the provisions of this policy will be prohibited from holding a Board office or representing the full Board as an official spokesperson or otherwise. Employees who violate this policy will be disciplined or terminated, and the district will reconsider and potentially end business relationships with agents who violate this policy. In addition, violations of this policy or the laws it references may be reported to law enforcement, the Missouri Ethics Commission, the Attorney General's Office or DESE and other applicable funding agencies.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BBFA, Board Member Conflict of Interest and Financial Disclosure
BCC, Appointed Board Officials
FEF, Construction Contracts Bidding and Awards

FILE: DJFA
Critical

GBCA, Staff Conflict of Interest
IGBC, Parent and Family Involvement and Engagement
IGBCB, Programs for Migratory Students
IGBH, Programs for English Learners

Legal Refs: §§ 8.285 - .291, .675 - .687, 34.073 - .080, .350 - .359, .375, 105.450 - .458, 162.301,
170.041, 171.181, 177.082 - .086, 285.530, 292.675, 393.310, 432.070 - .080,
RSMo.
20 U.S.C. § 6321
5 C.S.R. 30-4.030, 680.010
2 C.F.R. §§ 200.22, .23, .38, .92, .112, .113, .317, .318, .338
7 C.F.R. §§ 210.16, .21, 220.16
40 C.F.R. Part 247
47 C.F.R. § 54.503

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

PAYMENT PROCESS

All moneys received by the school district shall be disbursed only for the purposes for which they are levied, collected or received. No check will be drawn or order for payment issued unless there is sufficient money in the proper fund for payment. The district will only pay for goods or services that are purchased in accordance with district policies and procedures, that are authorized by the appropriate district staff and for which district employees have verified that the district received the goods as ordered or that the services were provided as directed.

The superintendent or designee will prepare and present to the Board each month a list of bills for approval of a warrant authorizing payment from district funds. Such lists will be supported by appropriate documentation as determined by district policy or procedure (such as invoices, approved purchase orders and reimbursement forms) or shall be in accordance with salaries and salary schedules approved by the Board.

Checks will be signed by the treasurer and president of the Board pursuant to approval by the Board of Education. A majority of the Board must vote to approve a bill or issue a warrant. Each check shall show the legal identification of the district by name and address and include the depository or investment account upon which the check is drawn. It shall also specify the amount to be paid; to whom, from what funds and for what purpose payment is made; the date of the payment; and the number of the check.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: FEF, Construction Contracts Bidding and Awards
IIA, Instructional Materials

Legal Refs: §§ 105.273 - .276, 162.301, 165.021, .091, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

SALARY DEDUCTIONS

The district will regularly pay employees for work performed and will not make deductions from salary except as required by law or in accordance with Board policy.

Voluntary Deductions

The employee must authorize all voluntary deductions in writing. The district will deduct the administrative cost of compliance in addition to the deduction amounts authorized by the employee.

The Board may authorize voluntary payroll deductions from compensation earned by employees if ten or more employees so request. These deductions may be taken for, but are not limited to, credit unions, tax-sheltered annuities, individual retirement accounts (IRAs), membership dues, group insurance premiums or other voluntary contributions. The amount deducted will be remitted to the organization, company or association authorized by the employee. The Board shall not be responsible for any good-faith error in the administration of this service.

Involuntary Deductions

The district will make all deductions as required by law and will make deductions when presented a garnishment, wage attachment or other legal order. The superintendent or designee may authorize an administrative fee for processing these mandatory deductions when allowed by law.

In addition, the district may make deductions from an employee's salary or wages for unauthorized absences, absences for which there is no paid leave or absences that exceed the paid leave provided to the employee. The district may also make deductions for disciplinary purposes, such as an unpaid suspension, in accordance with law and district policy.

The district may make deductions when an employee clearly owes the district money and the deduction does not otherwise violate the law.

Salary deductions for exempt employees shall be computed by dividing the salary, excluding extra-duty pay, by the number of days in the contract period. Deductions for nonexempt employees shall be based upon the hourly rate of the individual employee.

Improper Deductions

The Board of Education prohibits improper pay deductions. Employees who believe that improper pay deductions have been taken should immediately report the concern to the Burnie Schneiderheinze. Employees will be reimbursed for improper deductions. If an employee's

FILE: DLB
Critical

request for reimbursement is denied, the employee may appeal that decision by following the grievance procedure set forth in Board policy. Nothing in the policy shall prevent the district from properly charging absences against sick leave, personal leave or other such leave or from making deductions from pay for unapproved or unpaid absences, as established in Board policy.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: EF, Food Service Management
GBBDA, Family and Medical Leave Act
GBCBC, Staff Absences and Tardiness
GBM, Staff Grievances
GCBDA, Professional Staff Short-Term Leaves
GDBDA, Support Staff Leaves

Legal Refs: § 168.300, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

EXPENSE REIMBURSEMENTS

Board members and district employees are required to use the district's regular purchasing procedures to ensure that the:

1. District pays for products and services directly.
2. Expense is clearly authorized and within the district's budget.
3. Expense is appropriately documented and coded.
4. District receives the benefit of its tax-exempt status.

In unique or emergency situations, Board members and district staff might incur expenses when carrying out their authorized duties. When this occurs, the district will reimburse the Board member or employee if the expense was authorized, is properly documented and is eligible for reimbursement pursuant to district policies and procedures.

The superintendent or designee is directed to create reasonable procedures to implement this policy.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

TRAVEL EXPENSES

The district will pay for travel expenses for district employees and Board members who travel outside the district for training, professional development, attendance at district-related meetings or for other approved reasons related to their positions with the district. All persons traveling at the district's expense are expected to use good judgment, differentiate between expenditures for business and those for personal convenience and avoid unnecessary fees and excessive charges. The district is tax exempt and will not pay Missouri sales or use tax to any vendor or reimburse an employee or Board member for Missouri sales or use tax.

The following rules will apply to district employees unless the superintendent or designee determines that unusual circumstances justify an exception. Board members will follow this policy as well unless the Board or the Board president determines that unusual circumstances justify an exception. All exceptions will be documented in writing for auditing purposes.

Relocation

The district will not pay for or reimburse an employee for relocation travel expenses unless such expenses are included as part of an employee's benefit package as approved by the Board.

Authorization for Travel

District employees must obtain prior authorization from a supervisor for district-related travel before the employee is allowed to incur travel expenses. Travel costs that are charged to a federal grant or fund award must first be approved in writing by the superintendent or designee who oversees that particular federal program and, when required, the state or federal contact overseeing the federal funds at the Missouri Department of Elementary and Secondary Education (DESE).

In general, the Board authorizes the superintendent to attend meetings and conferences in Missouri as long as the travel expenses are within the district's budget. However, the Board reserves the right to question all travel expenditures and, if necessary, limit future travel. The Board or the Board president must first approve the superintendent's out-of-state travel if such travel is at the district's expense unless the issue is otherwise addressed in the superintendent's contract.

Payment Method

1. *Direct Payment by District* – Board members and employees are required to register for meetings and make travel arrangements through the district whenever possible so that vendors are receiving payment directly from the district or through a district-issued purchasing card when available and authorized.

FILE: DLCA
Critical

2. *Reimbursement* – Board members and employees should only pay for travel costs and seek reimbursement from the district in situations where direct payment by the district is not possible or practical, such as mileage reimbursements or payment for parking fees. Under no circumstances will a Board member or employee be reimbursed above the amount authorized by the Internal Revenue Service (IRS) as reimbursable non-income for an employee.
3. *Per Diem* – In order to avoid claims that the Board member is receiving compensation in violation of state law, the district will not pay Board members a per diem amount for travel expenses. Employees will only be paid per diem amounts if other methods are not available and the payment is authorized by the superintendent or designee.

Documentation

Original itemized receipts are required for all travel reimbursements with the exception of mileage. All documentation must be submitted to the superintendent or designee within 30 days of the end of the travel.

Documentation for Use of Federal Funds

When federal funds are used for travel, the district must be able to justify the necessity of the travel to the federal program and demonstrate that the costs incurred were reasonable and consistent with the district's travel policy. Therefore, district staff or Board members using federal funds for travel must provide sufficient documentation to the superintendent or designee who oversees the applicable federal program. Such documentation may include, but is not limited to, the following:

1. An agenda of the event attended.
2. A list of attendees at the event.
3. A written statement justifying the expense.
4. Evidence of prior written approval for the expense.

The superintendent or designee may require additional information when he or she determines it is necessary.

Specific Travel Rules

Traveling by Personal Vehicle

The district will pay for mileage when employees or Board members travel using their personal vehicles, but only for the actual distance necessary to attend the event and only if the employee or Board member is appropriately licensed to drive the vehicle and insured as required by law. The vehicle must be licensed as required by law. Employees and Board members transporting students

will be reimbursed only if laws and district policies regarding the transportation of students are followed.

Individuals who are traveling to the same destination are required to share transportation unless an exception is granted by the superintendent or designee or unless the employee or Board member is willing to travel at his or her own expense. When sharing transportation, only the person whose vehicle is used may claim mileage.

The mileage allowance rate represents full compensation for the costs of operating the vehicle, including fuel costs. The district will not cover physical damage to the private vehicle or loss of its personal property contents. Employees and Board members who choose to drive in lieu of flying when flying is considered more economical shall be reimbursed up to the amount of the air travel. Likewise, employees and Board members who choose to fly when driving is more economical will only be reimbursed for the amount that would have been incurred if the employee or Board member had driven.

Traveling by District-Owned Vehicles or Rental Vehicles

Employees and Board members may drive district-owned vehicles or rental vehicles only if they are appropriately licensed to drive the vehicle and insured as required by law. Employees and Board members transporting students must follow the laws and district policies regarding the transportation of students.

Employees and Board members are expected to use safe but inexpensive transportation services. Rental vehicles should be limited to mid-class or smaller economy vehicles unless a larger vehicle is needed to accommodate the number of persons attending or the price is the same or less to use a larger vehicle.

Employees and Board members who have been issued a purchasing card are required to use the card when purchasing fuel for district-related travel expenses using district-owned or rental vehicles; otherwise, the district will reimburse them for fuel purchased. The beginning and ending odometer reading for the trip must be included with the reimbursement request.

Parking and Other Travel Expenses

The district will reimburse employees and Board members for reasonable parking fees and road tolls incurred as a necessary part of the travel, as long as proper documentation is provided.

Airplane or Other Transportation

Employees and Board members are required to secure the lowest available fares for commercial airplane, train or other transportation services unless the fare would:

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1. Require circuitous routing.
2. Require travel during unreasonable hours.
3. Excessively prolong the travel.
4. Result in additional costs that would offset the transportation savings.
5. Not meet the reasonable medical needs of the employee or Board member.

If a Board member or employee relies on one of the listed exceptions, that exception must be approved and documented.

Business Travel Requiring Overnight Accommodations

The district will not pay for hotel expenses unless an overnight stay is necessary to attend the function or returning to the district would be unsafe or cause the Board member or employee to travel late at night.

In general, lodging arrangements must be made prior to departure and paid by the district directly or through the use of a district purchasing card. If advanced planning is not possible, the district will reimburse employees and Board members for the reasonable cost of single occupancy hotel accommodations and a reasonable amount of gratuities. Conference or corporate rates must be utilized when available. Additional costs associated with higher-than-single-occupancy rates (spouse, children or guest) are not reimbursable and must be paid by the employee or Board member prior to check out.

Meals

Employees and Board members are expected to limit meals to a reasonable expense amount. The district will reimburse for gratuity of up to 20 percent of the meal cost. The district will not reimburse employees or Board members for alcoholic beverages, nor will the district reimburse employees or Board members for the cost of meals that will be paid for or reimbursed by the district as part of the registration fees.

Seminar and Registration Fees

Employees and Board members should register for seminars and conferences in advance so that the district may pay directly for the registration. In unusual situations where an employee or Board member must pay directly for such expenses, the district will reimburse at the lowest rate available if an adequate reason is provided. Requests for reimbursement must be accompanied by a receipt. The district will only pay for late registration fees when there is a valid reason the Board member or employee did not register earlier.

Unauthorized Expenses

The district prohibits any expense that is unauthorized, excessive or unnecessary as determined by the superintendent or designee. Unauthorized expenses include, but are not limited to:

1. Costs associated with the travel of a spouse, child or other person accompanying an employee or Board member.
2. Care of a dependent of a Board member or employee during the course of the travel.
3. Alcoholic beverages.
4. Snacks in addition to regular meals.
5. Personal expenses, including personal communication expenses and laundry.
6. Entertainment, unless the entertainment expense is part of the registration for the event in which the employee or Board member is participating and the expense is business related and typical for the event. These expenses should be approved by the employee's supervisor before the trip begins.
7. Expenses for travel extending beyond the time required for the meeting or business unless it is in the district's financial interest to extend the travel to obtain rate advantages.
8. Expenses incurred by non-employees traveling with the staff member or Board member, including room surcharges.
9. Fines for parking or traffic violations.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: BHA, Board Training and Development
GBCC, Staff Use of Communication Devices

FILE: DLCA
Critical

Legal Refs: 5 C.S.R. 30-261.045
2 C.F.R. § 200.474

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

SURPLUS DISTRICT PROPERTY
(Seven-Director Districts NOT Located Totally or Partially within St. Louis County)

The district purchases property with public funds to further the educational mission of the district, and the Board expects district employees to care for and use district property efficiently. When the district no longer needs property or the property is not suitable to the district's needs, the Board, by an affirmative vote of a majority of the whole Board, may authorize and direct the sale or lease of the property in accordance with law.

Real property may be sold or leased by listing the property with one or more real estate brokers and paying a commission upon such sale or lease. Real property not disposed of in this way may be sold or leased to the highest bidder. Personal property may be sold or leased to the highest bidder or otherwise disposed of as allowed by law. The Board reserves the right to reject all bids. Property may also be sold or leased for public uses and purposes to a city, state agency, municipal corporation or other governmental subdivision of the state located within the boundaries of the district.

The superintendent or designee shall create administrative procedures to implement this policy in accordance with state law on the sale of surplus property.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

Cross Refs: FC, School Closings, Consolidations and Reorganizations
GBCA, Staff Conflict of Interest
IIA, Instructional Materials

Legal Refs: §§ 177.091, 260.269, RSMo.

Southwest Livingston Co. R-I School Dist, Ludlow, Missouri

