BP 3400

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

Accounting Systems

The Superintendent or designee shall provide ongoing internal accounting controls and a means for the accounting of income and expenditures as outlined in the adopted budget.

(cf. 3440 - Inventories)

Audits

The Board shall provide for an annual audit of District accounts by a public accountant who has no personal interest in District fiscal affairs. The audit shall be conducted in accordance with the requirements of state regulations.

Legal Reference:

<u>ALASKA STATUTES</u> 14. 08.111 Duties (Regional school boards) 14.14.050 Annual Audit 14.14.060 Relationship between borough school district and borough 14.14.065 Relationship between city school district and city 14.17.082 Fund balance in school operating fund

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions
4 AAC 06.121 Annual financial reporting requirements
4 AAC 09.130 School district audit
4 AAC 09.160 Fund balance

BP 3440

INVENTORIES

The Superintendent or designee shall provide for the proper control and conservation of District property. He/she shall maintain an inventory for all items currently valued in excess of \$500 or a lesser amount if required by state or federal grant requirements or regulations.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies) (cf. 3290 - Gifts, Grants and Bequests) (cf. 3400 - Management of District Assets/Accounts)

Legal Reference:

<u>ALASKA STATUTES</u> 14.11.011 Grant applications 14.11.017 School construction grant conditions 14.14.050 Annual audit

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions 4 AAC 51.300 Vocational facilities and equipment

<u>CARL D. PERKINS VOCATIONAL EDUCATION ACT</u>, Public Law 98-524, 99-159 <u>34 CODE OF FEDERAL REGULATIONS</u>, 74.132-74.140 <u>Office of Management and Budget</u>, Circular A-102, Attachment N, Property Management Standards

FIXED ASSETS CAPITALIZATION

The Board recognizes the need to establish appropriate capitalization thresholds for its fixed assets to properly account for both the financial and economic resources of the District. The Superintendent or designee shall periodically review the capitalization threshold with the District's auditors to ensure compliance with federal and state mandates and recommendations. The capitalization threshold should be set at a level that will capture approximately 80% of all fixed assets.

The Board sets the capitalization amount at \$5,000 for purposes of capitalization of fixed assets. An asset is to have a purchase cost of \$5,000 or more and a useful life of at least two years following the date of acquisition to be treated as a capitalized asset.

Assets that fall below the capitalization threshold may still be significant for insurance, warranty service and obsolescence/replacement tracking purposes. Assets more than \$500 but less than \$5,000 will be kept on a fixed asset inventory but will not be considered capitalized assets.

(cf. 3400 – Management of District/Assets/Accounts) (cf. 3440 - Inventories)

Legal Reference:

ALASKA STATUTES

14.11.011 Grant Applications14.11.017 School Construction Grant Conditions14.14.050 Annual Audit

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions 4 AAC 51.300 Vocational facilities and equipment

MONEY IN SCHOOL BUILDINGS

Money collected by District employees and student organizations shall be handled according to prudent business procedures. All money collected shall be receipted and accounted for and directed without delay to the proper location of deposit. Any money left overnight in the District Office or the school shall be kept in locked locations provided for safekeeping of valuables.

STUDENT ACTIVITY FUNDS

Student organizations may raise and spend money in order to promote the general welfare, morale and educational experiences of the students. Student funds shall finance worthwhile activities which go beyond those provided by the District. Minutes shall be kept of student organization meetings and shall properly reflect all financial activities.

(cf. 1321 - Solicitation of Funds from and by Students) (cf. 3554 - Other Food Sales)

Student funds shall be managed in accordance with sound business procedures designed to encourage the largest possible educational return to students without sacrificing the safety of funds or exposing students to undue responsibility or unnecessary routine.

The Superintendent or designee shall be responsible for the proper conduct of all student organization financial activities and shall periodically review the organizations' general financial structures and accounting procedures.

The Board shall provide an annual audit of student accounts by a certified public accountant.

(cf. 3400 - Management of District Assets/Accounts)

BP 3460

PERIODIC FINANCIAL REPORTS

The Superintendent or designee shall keep the School Board informed about the District's financial condition. The Board shall assess the District's financial condition regularly to determine whether or not the District will be able to meet its financial obligations for the remainder of the fiscal year.

(cf. 3100 - Budget)

(cf. 3400 - Management of District Assets/Accounts)

Legal Reference:

<u>ALASKA STATUTES</u> 14.08.111 Duties (Regional school boards) 14.14.090 Additional duties 14.14.050 Annual audit

ALASKA ADMINISTRATIVE CODE 4 AAC 06.121 Annual financial reporting requirements 4 AAC 09.130 School district audit

BP 3510

MAINTENANCE

The Board recognizes the importance of timely maintenance and repair of District facilities, property, and equipment in ensuring the safety of students and employees, in protecting state and local investment, in providing necessary loss control, and in helping to ensure the availability of capital funding. A preventive maintenance plan shall be in effect which includes custodial care, scheduled preventive maintenance, and energy management for District buildings. The Superintendent shall ensure a systematic means of tracking the timing and costs associated with maintenance activities; shall direct the preparation of renewal and replacement schedules for electrical, mechanical, structural, and other components of District facilities; and shall provide for preventive maintenance training for facility managers and maintenance employees.

(cf. 3511 - Energy Conservation) (cf. 3514 - Environmental Safety) (cf. 3515 - School Safety and Security) (cf. 5142 - Safety)

All school buildings and equipment shall be regularly inspected to assure that all are maintained at the highest level of safety. Employees are responsible for promptly reporting to their supervisor any damage to District property or equipment.

Legal Reference:

<u>ALASKA STATUTES</u> 14.11.011 Grant applications 14.11.100 State aid for costs of school construction debt

ENERGY CONSERVATION

The School Board desires to reduce energy use in the District in order to help conserve natural resources and save money to support other District needs.

The Superintendent or designee shall monitor energy consumption and encourage employees and students to conserve resources.

(cf. 3510 Maintenance)

EQUIPMENT

School equipment may be used by staff members and/or students only for schoolrelated tasks. Personal use of District property is prohibited and may be cause for disciplinary action.

When school equipment is not being used by students or staff, school-connected organizations, or others as approved, may be granted reasonable use of the equipment. Actual costs of services such as copying shall be paid by the user rather than by the District.

(cf. 1230 - School-Connected Organizations) (cf. 1330 - Use of School Facilities)

The consent of the Superintendent or designee is required if District-owned equipment is removed from school property. When any equipment is taken off-site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

(cf. 3440 - Inventories)

HYDABURG CITY SCHOOL DISTRICT	E 3512
LENDING AGREEMENT	
Items to be borrowed	
Date needed Date to be returned	
From(Employee Authorizing the Loan)	
Borrower (Company or Organization)	
Person responsible for above borrowed items	
AGREEMENT: I,, agree to return all borrowed items in the same condition as when borrowed and to reimburse Hydaburg City School District for any damages which might occur through usage during the period of lending.	
Signature	

HYDABURG CITY SCHOOL DISTRICT ADOPTED: 08/27/09

TOBACCO-FREE SCHOOLS/SMOKING

Tobacco-Free Schools

The Board recognizes its responsibility to promote the health, welfare and safety of students, staff and others on district property and at school-sponsored activities. Ample research has demonstrated the health hazards associated with the use of tobacco products, including smoking and the breathing of second-hand smoke. As role models, District employees should demonstrate conduct that is consistent with school programs to discourage students from using tobacco products.

In accordance with law and to promote the health and safety of all students and staff, it is the intent of the Board to establish a tobacco-free environment. Consequently, it is a violation for students, staff, visitors, contractors and all others to use, distribute or sell tobacco, including any smoking device, on district premises, at school-sponsored activities on or off district premises and in district-owned, rented or leased vehicles.

Staff and/or all others authorized to use district vehicles to transport district students to schoolsponsored activities are prohibited from using tobacco in those vehicles while students are under their care.

For the purposes of this policy, "tobacco" is defined to include tobacco in any form and/or any nicotine delivering devices. This does not include FDA approved nicotine replacement therapy products used for the purpose of cessation.

This policy shall be in effect and enforceable at all times regardless of whether or not school is in session. The Superintendent or designee shall post appropriate signs prohibiting smoking in accordance with law.

The Superintendent may develop administrative regulations as necessary to implement this policy, including provisions for notification of the district's policy, through such means as student/parent and staff handbooks, newsletters, inclusion on school event programs; disciplinary consequences; and procedures for filing and handling complaints about violations of the district's policy.

The Superintendent may consult with local officials to promote enforcement of law that prohibits the possession of tobacco by minors on or off district grounds.

This prohibition does not apply to any private residence owned or leased by the District for housing purposes.

(cf. 5131.62 - Tobacco)

Legal Reference: <u>ALASKA STATUTES</u> 18.35.300-18.35.330 Health nuisances PL 107-110, Section 1303, Nonsmoking Policy for Children's Services

Updated: 03/16

HYDABURG CITY SCHOOL DISTRICT ADOPTED: 08/27/09

ENVIRONMENTAL SAFETY

The School Board believes that students and employees have the right to learn and work in a safe environment.

The Superintendent or designee shall establish and vigorously enforce precautionary measures against accidents, fire, explosion, and other physical hazards.

All members of the school community should be alert to any physical conditions, including explosive, toxic or incendiary hazards, which may jeopardize the safety of students, employees, or the public.

(cf. 3513.3 - Tobacco-Free Schools/Smoking)
(cf. 3514.1 - Hazardous Substances and Pesticides)
(cf. 3543 - Transportation: Emergency and Safety Procedures)
(cf. 4157/4257/4357 - Employee Safety)
(cf. 5141.1 - Accidents)
(cf. 5142 - Student Safety)
(cf. 6114 - Emergencies and Disaster Preparedness Plan)
(cf. 6153 - Field Trips)
(cf. 7111 - Evaluating Existing Buildings)

<u>ALASKA STATUTES</u> 18.31.010-18.31.050 Asbestos health hazard abatement program 18.70.080-18.70-300 Fire protection

<u>ALASKA ADMINISTRATIVE CODE</u> 18 AAC 90.625 School use and notification

HAZARDOUS SUBSTANCES AND PESTICIDES

Hazardous Substances

The School Board recognizes that the daily operations of the school entails the use of potentially hazardous substances. The Superintendent or designee shall insure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Teachers shall instruct students as to the importance of proper handling, storage, disposal, and protection with regard to all potentially hazardous substances.

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on District property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

Pesticides

The Superintendent or designee shall, when practical, ensure the use of nonchemical methods to control pests, including proper sanitation practices, structural repair, and window screens.

When application of pesticides is necessary, the Superintendent or designee shall ensure timely notice to parents and the public.

Legal Reference:

ALASKA ADMINISTRATIVE CODE 18 AAC 90.625 School use and notification

PESTICIDE APPLICATION

The Superintendent or designee shall be responsible for insuring that the following procedures are adhered to before the application of a pesticide to an area of the school that is used by or that is accessible to children.

Annual Registration for Notice of Pesticide Application

The Superintendent or designee shall provide written notice to parents/guardians at the beginning of each school year, or upon a child's enrollment, that pesticides may be used in or around the school. The notice shall explain how a parent may register to receive notification at least 24 hours prior to a pesticide treatment.

Notice

At least 24 hours prior to application of a pesticide, parents/guardians who have registered, as specified above, shall be provided individual notice delivered by phone, face to face oral communication, electronic mail, U.S. mail, or facsimile. The notice must contain the following information:

- 1. A description of the area where the pesticide will be applied.
- 2. The date and approximate time of application; if the application will be outdoors, the notification must include three dates in chronological order in case the preceding date is canceled due to weather;
- 3. The common or brand name of each pesticide to be used;
- 4. The targeted pests to be controlled by the pesticide;
- 5. Each active ingredient in the pesticide;
- 6. The EPA registration number;
- 7. The telephone contact number, if any, on the label of the pesticide for additional information about each pesticide; and
- 8. A contact name and telephone number at the school.

Posting

Immediately before starting the application of a pesticide, the certified applicator shall post an 8 1/2 x 11-inch sign in the area of the school where the pesticide is to be applied. The Principal/Site Administrator shall ensure the sign remains posted and children are kept out of the treated area until the reentry interval on the label, if any, has expired; or, if the label does not specify a reentry interval, for at least 24 hours. The sign must be in the form specified by the Department of Environmental Conservation.

If pesticides are used outside the school term and the school is open to or accessible by the public, the notification required under this section must be prominently posted in a conspicuous location on the school premises at least 24 hours before the pesticide treatment is scheduled to begin.

Emergency Application

The Superintendent or designee may authorize an immediate pesticide treatment without prior notification to registered parents if the administrator determines an emergency exists. An emergency includes an immediate and unanticipated threat to the health and safety of the individuals at the school. An emergency does not exempt the school from the posting requirements.

PESTICIDE APPLICATION (continued)

Applications Not Requiring Notice or Posting

The following pesticide applications are not subject to the notification or posting requirements of this regulation:

- 1. Applications of antimicrobial pesticides;
- 2. An application where the school remains unoccupied for a continuous 72 hour period following the application of the pesticide;
- 3. Applications of rodenticides in tamper resistant bait stations or in areas inaccessible to children;
- 4. Applications of silica gels and other ready-to-use pastes, foams, or gels that will be used in areas inaccessible to children.

Required Record Keeping

The Superintendent or designee shall keep records of pesticide applications subject to the notification and posting requirements of this regulation. Records must include:

- 1. A copy of each notice issued, or, if no notice is issued for an emergency application, all the information required in a notice had one been issued;
- 2. The date of application;
- 3. The name and employer of the individual who applied the pesticide, including the individual's certification number;
- 4. The rate of application;
- 5. The concentration of the pesticide applied; and
- 6. The total amount of pesticide used.

Records of pesticide application must be made available to the Department of Environmental Conservation and to the public for review.

BP 3515

SCHOOL SAFETY AND SECURITY

The School Board is fully committed to preventing violence and crime on school grounds. The Superintendent and staff shall strictly enforce District policies and regulations related to crime, campus disturbances, campus intruders, student safety, student conduct, and student discipline.

- (cf. 3514 Environmental Safety)
- (cf. 3515.2 Intruders on Campus)
- (cf. 4158/4258/4358 Employee Security)
- (cf. 5131 Student Conduct)
- (cf. 5131.4 Campus Disturbances)
- (cf. 5131.5 Vandalism)
- (cf. 5131.6 Alcohol and Other Drugs)
- (cf. 5131.7 Weapons and Dangerous Instruments)
- (cf. 5136 Gangs)
- (cf. 5141.4 Child Abuse and Neglect)
- (cf. 5142 Student Safety)
- (cf. 5144 Discipline)
- (cf. 5144.1 Suspension and Expulsion/Due Process)
- (cf. 6114 Emergencies and Disaster Preparedness Plan)

The Superintendent or designee shall establish procedures for securing records and funds and for protecting buildings against vandalism and burglary during non-business hours. The Superintendent or designee also shall investigate ways that school grounds can be made more secure.

The Board encourages staff, parents/guardians and students to work with law enforcement agencies and other interested parties in developing a comprehensive school safety plan which includes strategies for preventing crime and violence on school premises.

AR 3515(a)

SCHOOL SAFETY AND SECURITY

The Superintendent or designee shall establish procedures to:

- 1. Minimize fire hazards.
- 2. Reduce the probability of faulty equipment.
- 3. Guard against the chance of electrical shock.
- 4. Maintain records and funds in a safe place.
- 5. Protect against vandalism and burglary.
- 6. Assign responsibility for use of school building keys.
- 7. Maintain locked buildings during non-business hours.

Incidents of illegal entry, theft of school property, vandalism, and damage to school property from other causes shall be reported by phone to the Superintendent or designee as soon after discovery as possible. A written report of the incident shall be made within 24 hours.

Keys

All school keys shall be the responsibility of the Superintendent or designee. Keys shall be issued only to those employees who regularly need a key in order to carry out normal activities of their position. Each person assigned keys shall sign a "key receipt."

The Superintendent or designee shall maintain a record keeping system so as to know at all times the location of all keys. The master key shall not be loaned.

Employees who have keys shall be responsible for the security of the room, gate or building involved. They shall lock all doors and windows and turn off all lights, heat, appliances etc., when leaving the room or building.

The duplication of school keys is prohibited. The person issued a key shall be responsible for its safekeeping. If a key is lost, the person responsible shall report the loss to the Superintendent or designee immediately and shall pay for the key as indicated on the key receipt. Duplicate keys may be obtained only through the Superintendent or designee.

Keys shall be used only by authorized employees and shall never be loaned to students or non-school employees.

INTRUDERS ON CAMPUS

The School Board is committed to keeping the schools safe from intruders and requires all visitors to check in at the office upon coming on campus.

The Superintendent or designee shall promptly expel from school premises any individual he/she thinks might disrupt normal school operations, threaten the health and safety of students or staff, or cause property damage.

The Superintendent or designee shall ensure that all staff members know what action to take when they observe strangers on school grounds and when and how to get help from law enforcement authorities.

(cf. 1250 - Visits to the Schools) (cf. 3515 - School Safety and Security) (cf. 4158 - Employee Security) (cf. 5131.4 - Campus Disturbances) (cf. 5131.7 - Weapons and Dangerous Instruments)

BP 3515.4

RECOVERY FOR PROPERTY LOSS OR DAMAGE

The School Board may seek reimbursement of damages from any individual or from the parents/guardians of any minor who commits any act of theft or vandalism.

(cf. 4156.3 - Reimbursement, Uniforms and Allowances) (cf. 4158/4258 - Employee Security) (cf. 5131.5 - Vandalism, Theft and Graffiti)

If the Superintendent or designee or law enforcement officials are unable to fix responsibility for the vandalism, the Board may authorize the Superintendent or designee to offer a reward for information leading to the identification and apprehension of the guilty party.

Legal Reference:

<u>ALASKA STATUTES</u> 34.50.020 Liability for destruction of property by minors

BP 3515.5(a)

RESTRICTIONS ON SEX OFFENDERS ON CAMPUS

Note: Alaska law does not prohibit sex offenders from entering school campuses. School districts may want to have a policy that prohibits non-parent sex offenders from coming onto school grounds and that puts reasonable procedures in place for sex offenders that are parents of students enrolled in district schools. The following policy was developed by the Kenai Peninsula Borough School District. It may be adapted or revised to reflect the needs of your district.

Recognizing that all students have the right to a public education in a safe and positive environment, the Board prohibits any sex offender from being on district property, except as authorized below. District property includes all land within the perimeter of the school site and all district buildings, structures, facilities, computer networks and systems, and school vehicles, whether owned or leased by the district, and the site of any school-sponsored activity.

(cf. 3515 – School Safety and Security) (cf. 5030 – School Discipline and Safety) (cf. 5137 – Positive School Climate)

Sex offenders are those convicted of a sex offense as defined in this or another state, or by federal law, and who are required to register as a sex offender under Alaska law or by court order. This policy also applies to those individuals convicted of child kidnapping who are required to register on the Alaska Department of Public Safety Sex Offender/Child Kidnapper Central Registry. This policy is not intended to impose a duty upon any district administrator or employee to review the Sex Offender/Child Kidnapper Central Registry to determine the presence of sex offenders in the community. This policy shall apply when district or school administrators are actually aware that a person in question is on the Registry.

Sex Offenders Who Do Not Have Children Enrolled in the District

A sex offender or child kidnapper who does not have a child enrolled in the district is prohibited from entering district property except:

- 1. When he/she is a qualified voter and is coming upon district property, before or after normal school hours, solely for purpose of casting a vote; or
- 2. To attend an open meeting held outside the student instructional day.

Parent/Guardian Sex Offenders

A parent/guardian sex offender or child kidnapper who has a child attending a district school is prohibited from entering district property, except in the following instances:

- When he/she is a qualified voter and is coming upon district property, before or after normal school hours, solely for purpose of casting a vote;
 To attend an open meeting held outside the student instructional day; or
- To attend an open meeting held outside the student instructional day; or

BP 3515.5(b)

RESTRICTIONS ON SEX OFFENDERS ON CAMPUS (continued)

- 3. With the Superintendent or school administrator's prior approval, under the procedures set forth below:
 - a. to pick up or drop off his/her own child at the school where the child is enrolled;
 - b. to attend a parent-teacher conference or other meeting with faculty or staff to discuss the child's progress or other educational needs of the child;
 - c. under other special circumstances, on a case-by-case basis, for which the school administrator has given written consent.

In no event will entrance onto district property be allowed if prohibited by court order.

Procedures for Prior Approval

A parent/guardian sex offender or child kidnapper who comes onto school property to pick up or drop off his/her child(ren) needs to make specific arrangements in advance with the school administrator. These arrangements are to be approved by the Superintendent. The parent/guardian can only transport his/her own child(ren).

If a parent/guardian sex offender or child kidnapper wishes to come on to school property for another reason (e.g. parent-teacher conferences, student performances), he/she shall only do so under the following conditions:

- he/she must notify the principal of the school at least 48 hours in advance of the activity and obtain consent prior to coming onto district property;
- if consent is granted, the school administrator will assign an individual(s) to accompany the parent while on district property;
- he/she must report to the office, come only for the specific activity, cooperate with district supervision, and leave school property promptly upon the conclusion of the activity; and
- he/she must abide by all other terms and conditions of the school administration.

The school principal and/or Superintendent shall have the discretion to refuse permission if it is reasonably believed that the parent/guardian's presence on school property would be inappropriate or a danger to others, provided such permission shall not be unreasonably withheld.

At all times, the school administrator shall endeavor to protect the privacy of the offender's child.

(cf. 5021 – Noncustodial Parents)

BP 3515.5(c)

RESTRICTIONS ON SEX OFFENDERS ON CAMPUS (continued)

Electronic Communications

The Board prohibits electronic communications between sex offenders and students. A parent/guardian sex offender/child kidnapper may not communicate electronically with a student other than his/her own child while the student is on district property. A non-parent sex offender/child kidnapper may not communicate electronically with any student while the student is on district property. "Communicate electronically" means actual or attempted communication by electronic means, including, but not limited to, phone, email, text, instant messaging, social networks, web postings, web contacts, computer, fax, or photographs.

Student Sex Offenders

The Superintendent or designee shall determine the appropriate placement for student sex offenders, except those identified as having a disability. When determining educational placement, including placement in an alternative educational setting, the Superintendent or designee shall consider such factors as the safety and health of other students and staff. The Superintendent or designee shall develop written procedures for managing each student sex offender in the district. The student's plan shall specify requirements for supervision and whether or not the student is permitted to attend school-sponsored or school-related activities outside of the instructional day.

If a student subject to this policy is a student with disabilities, he/she will be provided educational services in compliance with federal and state law.

Contractors

Any outside contractor with whom the district contracts, and whose employees or agents may have contact with students, is prohibited from sending any employee or agent who is a sex offender/child kidnapper to any district property. The contractor shall certify in writing the contractor's knowledge and understanding of this policy.

Violations of this Policy

The district will contact law enforcement when a sex offender/child kidnapper violates this policy and will immediately revoke any privileges granted to the individual under this policy.

Legal Reference:

<u>ALASKA STATUTES</u>

12.63.010-.020 Registration of sex offenders and related requirements; Duration of sex offender or child kidnapper duty to register 12.63.100(5) Registration of Sex Offenders - Definitions