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4100 GOALS

4110–FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are dependent on the effective management of funding. Attainment of a district's purposes can best be achieved through sound fiscal management. The Board recognizes the responsibility of managing public resources. The Board will be diligent in fulfilling its responsibility to assure that funds are used wisely for achievement of purposes for which they are allocated.

It is essential that the district takes action to make sure education remains central and that fiscal matters are supportive of the educational program. This concept shall be incorporated into Board operations and all aspects of district management and operation.

In the district's resource and fiscal management, the Board seeks to achieve the following goals:

1. To engage in advance planning, with broadly based staff and community involvement, to develop budgets and guide expenditures to achieve the greatest educational program for dollars expended.
2. To establish levels of funding which will provide quality education for the district's students.
3. To use the best techniques for development and management of the budget.
4. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.
5. To take into consideration all procedures in operation and planning which will lead to conservation of resources.

Policy Adopted 10/4/76

Policy Updated 2/10/92

Policy Reviewed 8-24-98

4120-BONDED EMPLOYEES AND OFFICERS

School districts shall provide a suitable bond for all employees who are routinely in contact with funds or who are responsible for the accumulation and/or dissemination of moneys of this school district.

The designated treasurer of this district shall within 10 days after his appointment or election execute to the county and file with the secretary a bond of not less than \$500 in any instance nor more than double the amount of money to come into his hands as treasurer at any one time.

Reference: 11-119

Policy Adopted 10/4/76

Policy Revised: 10/5/98

4210—ANNUAL OPERATING BUDGET

The school budget is the legal basis for the establishment of tax rates. The budget is a legal document which describes programs to be conducted during a given period of time. It is the operational plan, stated in financial terms, for the conduct of all programs in the school system. The annual school budget process is an important function of school district operations and should serve as a means to improve communications within the school organization and with the residents of the school community.

Budgeting for Nebraska schools is regulated and controlled by the Legislature, by the State Board of Education requirements, and by local school board policies.

FUND ACCOUNTS

A budget is required for every fund that a school system utilizes in its yearly operation. The designation of such funds shall be determined by appropriate statutes and budgeting instructions from the State Department of Education.

ANNUAL BUDGETING

Public school systems in Nebraska are required to budget only for a fiscal year from September 1 through August 31.

Policy Adopted 10/4/76

Policy Updated 2/10/92

Policy Reviewed: 8-24-98

4211–BUDGET ADOPTION PROCEDURES

Nebraska Budget Form SD will be submitted to the County Board of Supervisors which will include all revenues raised during the previous fiscal year, and a budget for the ensuing fiscal year in the form of a resolution to include:

1. The amount of funds required for the support of the school for the next fiscal year.
2. The amount of funds required for the purchase of school sites.
3. The amount of funds required for the erection of school buildings.
4. The amount of funds required for the payment of interest and principle for all bonds issued.
5. The amount of funds required for the creation of a sinking fund for the payment of such indebtedness.
6. The amount of funds required for removal of asbestos.

Within ten (10) days after the filing of this budget with the County Board of Supervisors, the secretary of the Board of Education will publish a copy of the budget as a legal notice in the Grand Island Independent.

It is the duty of the County Board of Supervisors to levy and collect the taxes that are necessary to provide the amount of revenue from property taxes as indicated by all the information contained in the budget.

Legal Reference 79-1084

Policy Adopted 10/4/76
Policy Updated 2/10/92
Policy Revised 10-5-98

4212–BUDGET HEARINGS AND REVIEWS

The Board of Education is required by statute to prepare in writing and file with its secretary each year not later than the first day of August a proposed budget statement containing the following information:

1. For the immediate prior fiscal year, revenue from all sources, other than revenue received from taxation, allocated to each source, and for each fund the unencumbered cash balance thereof at the beginning and end of the year, the amount received by taxation allocated to each fund, and the amount of actual expenditure for each fund.
2. For the current fiscal year, actual and estimated revenue from all sources other than revenue received from taxation, and separately stated as to each source, allocated to each of several funds, and for each fund the actual unencumbered cash balance available at the beginning of the year, the amount to be received from taxation allocated to each fund, and the amount of actual and estimated cash expenditures, whichever is applicable.
3. For the immediate ensuing year, an estimate of revenue from all sources, other than revenue to be received from taxation, and separately stated as to each source, to be allocated to each of the several funds, and to each fund the actual or estimated unencumbered tax balances, whichever is applicable, to be available at the beginning of the year, amounts proposed to be expended during the year plus the amount of cash reserve, based on actual experience of prior years, which cash reserve shall not exceed 50% of the total budget adopted exclusive of capital outlay items.

The Board of Education after filing the proposed budget statement with its secretary must each year conduct a public hearing on the proposed budget. A notice of the place and time of such hearing together with a summary of a proposed budget statement will be published at least five days prior to the date of the hearing in the local newspaper.

After such a hearing the proposed budget statement shall be adopted or amended and adopted as amended and a written record shall be kept of such hearing. The amount to be received from taxation shall then be certified to the levying board as described in the policy entitled, "Budget Adoption Procedures" (Policy 4211). If the adopted budget statement reflects a change from that shown in the published and proposed public statement, the summary of such changes shall be published within twenty days after adoption in the manner provided in this section, but without provisions for hearing setting forth the items changed and the reasons for such changes.

Procedures are provided in law for emergency changes in budget allocations. The Board of Education shall in all cases abide by these statutes which require a public hearing and appropriate certification of all such changes.

Legal Reference 23-923 through 23-929

Policy Adopted 10/4/76

Policy Updated 2/10/92

4213–BUDGET IMPLEMENTATION

The Board of Education places the responsibility for administering the operating budget, once adopted, with the Superintendent. In order to allow the Superintendent to administer and control the budget in an effective and efficient manner, the following principles shall be followed:

1. All actions of the Superintendent or duly delegated employees of the district in executing the programs and/or activities as set forth in the adopted operating budget, are authorized to implement all such programs and/or activities, subject, however, to continuous review by the Board and further limited to the following provisions:
 - (a) All expenditures of funds for the employment and assignment of personnel meet the legal requirements of the State of Nebraska.
 - (b) All expenditures so authorized are contained and fully funded within the appropriate funds of the operating unit as adopted by the Board.
 - (c) Complete listing of expenditures for supplies, materials, and services, are listed monthly for approval as claims by the Board of Education. (Legal Reference 79-805)
 - (d) All purchases are made in accordance with appropriate state requirements and policies adopted by this Board of Education.
 - (e) Appropriate financial reports are given to the Board monthly for Board control purposes.

2. The Board recognizes that proper payment of bills improves efficiency, lowers the cost of operation, takes advantage of time discounts, and presents a businesslike image in the community. It therefore authorizes the Superintendent or his designated representative to organize the business affairs of the school district in such a manner to provide for the efficient and timely payment of all claims for materials and services.

Policy Adopted 10/4/76

Policy Reviewed 2/10/92

4220-FISCAL YEAR

Pursuant to state law, the fiscal year for this district is September 1 through August 31.

Legal Reference: 79-1091

Policy Adopted 10/1/76

Policy Updated 2/10/92

Policy Revised 5/3/99

4300 FUNDS MANAGEMENT

4310–STATE AND FEDERAL FUNDING

The Board of Education is to be kept informed of possible sources of State, Federal, and other funds for the support of the schools and/or for the enhancement of educational opportunities to Grand Island students. The Superintendent is to apprise the Board of its eligibility for general or program funds and to make recommendations for Board action on applications for such funds.

Policy Adopted 10/4/76

Policy Revised 9-13-99

4320-RENTALS AND SERVICE CHARGES

The Board of Education desires to cooperate with district agencies and community organizations by making available school facilities and certain specified items of equipment or services when doing so will not conflict with the educational program. The buildings and other properties of the District must first be used for the education of elementary and secondary school age students, but should also be utilized to the fullest in serving the needs of the community whenever possible. The Board of Education will be informed on a regular basis of any requests for use of facilities for a period of more than thirty days, consecutively or otherwise.

It shall be the responsibility of the Superintendent or his/her designee to establish rules to facilitate the orderly use of school facilities including rental fees and appropriate schedules.

Original Policy Adopted 10/4/76
Policy Revision Adopted 11/4/85
Policy Reviewed: 7-19-99

4321–GATE RECEIPTS AND ADMISSIONS

Admission receipts of school events shall be adequately controlled. The principal is responsible for the administration and supervision of all phases of all school events for which admission is charged. Adequate records shall be maintained and provide chronological and accounting data for subsequent review and analysis.

Policy Adopted 10/4/76

Policy Reviewed: 7-19-99

4322–INCOME FROM SCHOOL SALES AND/OR SERVICES

The services provided through school shops, laboratories, or other programs and products offered for sale through school programs shall not be considered income producing for the district.

The instructor in charge of the particular program or shop with approval of the principal shall be responsible for setting prices or charges. All money received from customers for such sales and for all sales and services shall be turned in each day to the school business office. This money will go into the appropriate activity revolving account for later use in the purchase of replacement parts or property. All purchases of materials, all refunds to customers, and all financial procedures involved in the production of such products or services shall be underwritten through the appropriate activity account of the school. No employee of the school district may utilize school repair programs or services for his or her own personal gain through immediate or later sale of the products which have been improved as a result of such services.

Policy Adopted 10/4/76

Policy Revised 8-2-99

4330-IMPRESSED FUNDS ACCOUNT

The Director of Business shall be authorized to maintain an impressed* fund account for the purpose of facilitating refunds, for payment of freights, payment of advance registrations, and the making of minor purchases. This shall be a revolving fund which shall be itemized and reimbursed monthly from the general funds of the school district.

Policy Adopted 10/4/76
Policy Revised 12-6-99

*An impressed fund is one in which the expenditure precedes the accounting rather than occurring after accounting. In this type of account a reimbursement is typically made to the account to re-establish a balance.

4340–CASH IN SCHOOL BUILDING

Moneys collected by school employees and by student treasurers shall be handled with good and prudent business procedures. All moneys collected shall be receipted, accounted for, and directed without delay to the proper location for deposit.

In no case shall moneys be left overnight in schools, except in safes provided for safekeeping of valuables, and even then not to exceed a few dollars.

Policy Adopted 10/4/76

4350–CORPORATE CREDIT CARDS

The Grand Island Board of Education recognizes the need to provide staff and Board members with alternative methods of payment for legitimate, approved district related expense. As such a corporate credit card shall be made available to staff authorized by the Superintendent or designee.

The Director of Business is authorized to establish procedures for credit card usage.

Policy Adopted: 2-10-05

4350.1 Administrative Procedures for Policy 4350 & Employee Usage Agreement

- 1) Every authorized card holder shall be responsible for all charges against the credit card until charges have been duly authenticated and approved for payment as representing valid and acceptable charges and expenditures.
- 2) The credit card shall not be used in such a way as to circumvent other purchase policies and procedures of the Board or other district and governmental regulations.
- 3) Conference expenses authorized to be charged to credit cards will only include registration, food, lodging and transportation.
- 4) When an authorized user purchases meals at a meeting or gathering, the user shall provide the following information on the back of the customer copy:
 - a) Purpose of the meeting;
 - b) Date and time;
 - c) Individuals for whom meals were provided.
- 5) The customer copy of all credit card charges and supporting documentation shall be forwarded to the appropriate office within ten calendar days. The appropriate administrator is responsible for assuring that the proper district budget account number is written on the customer copy.
- 6) Individuals who fail to provide adequate documentation for expenditures or who have unauthorized items included on the credit card billing will be billed for unallowed expenses.
- 7) The Director of Business is authorized to establish guidelines for use of the credit cards for purchases of goods and services from local vendors. Use of the credit card will be limited to situations where a purchase order is not acceptable, the goods and services are needed quickly, or the dollar amount of the purchase is small enough that a significant savings would not be realized through competitive bidding.
- 8) All credit card users must sign a Corporate Credit Card Employee Usage Agreement (attached).

Cardholder Implementation Form\Employee Usage Agreement

Your participation in the Visa Corporate Credit Card (hereinafter 'card') is a convenience that carries responsibilities. Although the card is issued in your name, it should be considered Grand Island Public Schools (hereinafter 'District') property and should be used within a prudent 'professional judgment' standard. Your signature below verifies that you understand the card guidelines, agree to comply with them, to be bound by the terms and conditions as outlined below, and by Board policy, administrative procedures, and business office procedures regarding the use of the card.

1. The card is provided to District employees based on their need to purchase business related goods and services. A card may be revoked at any time based on change of assignment or location. The card is not an entitlement nor reflective of title or position.
2. The card is for business related purchases only. *The card shall not be used for personal or for any other non-district purposes whatsoever.*
3. Improper use of the card can be considered misappropriation of District funds which may result in disciplinary action, up to and including termination of employment.
4. You are the only person entitled to use the card and are responsible for all charges made against the card.
5. Honest inconsequential improper use of the card (you make an honest error) that is brought to the attention of the Director of Business and quickly remedied will not be considered misappropriation of District funds, but may result in temporary suspension of card usage.
5. All charges are billed and paid directly by the District. Personal payments to the account are prohibited.
6. Cardholders are expected to comply with internal control procedures in order to protect District assets. This includes keeping receipts, reconciling card monthly statements and following proper card security measures.
7. Cardholders are responsible for reconciling their card monthly statement and resolving any discrepancies by contacting the supplier first, then the bank, and finally the business office.
8. A lost or stolen card should be reported immediately by telephone to First Bankcard Customer Service at (1-800-477-4941) and the Business Office at (308) 385-5900 x144.
9. A cardholder must surrender the card upon termination of employment (i.e. retirement or voluntary/ involuntary termination). At this point, no further use of the card or account is authorized.
10. ALL transactions processed on a District card are subject to examination by internal and external auditors.

Cardholder Signature

Date

Type or print name above

Program Administrator Signature

Date

4400 AUDITS AND PROCEDURES

4410–AUDITS

In addition to regular audits performed by the State Auditor's Office and by state and federal officials in relationship to specialized projects of this district, the books and accounts of the district shall be audited by an independent certified public accountant in conformance with prescribed standards and legal requirements. The certified public accountant shall be selected by the Board and shall perform the audit annually. In addition, upon termination of employment of a Director of Business, the Board of Education shall make a determination regarding the advisability of an audit.

The audit, when completed, shall be presented to the Board for examination.

It shall be the policy of this Board of Education that the books and financial records shall be completely open to all parties with cause for review and examination.

Legal Reference: 70-2210.04

Policy Adopted 10/4/76

Policy Revised 11/14/94

4420—FINANCIAL REPORTS AND STATEMENTS

The Board shall receive monthly financial statements showing the financial condition of the school district as of the last day of the preceding month. Such statements will reflect obligations accrued as well as those already paid. Such other financial records as may be determined necessary by either the Board or the administration shall be presented periodically.

The accounting system used shall conform with the requirements of the State Department of Education and with good accounting practices, providing for the appropriate separation of accounts, funds, and special moneys.

The district administration shall also be responsible for pupil accounting and shall report enrollment and attendance as required in the State of Nebraska.

Policy Adopted 10/4/76

Policy Reviewed: 9-20-99

4430–INVENTORY SYSTEM

Through the use of appropriate staff, the Superintendent shall be responsible for maintaining an accurate inventory of materials and equipment in the school system. Principals of individual schools and directors of separate divisions shall make reports on all materials held and used in the operation of the school district.

A perpetual inventory and cataloging system should be developed to monitor efficiently the quantity and condition of all threshold items purchased and in use by this school district.

Grand Island Public Schools capitalized furniture and equipment threshold is \$5,000. For lower per unit priced items that are purchased as a unique grouping the entire grouping (i.e. computer lab furniture for a particular room) cost shall be captured and inventoried.

Policy Adopted 10/4/76

Policy Reviewed 12-6-99

4440–PURCHASING AUTHORITY

The Director of Business shall have supervision of school purchasing and shall be authorized to issue purchase orders on his or her own authority in accordance with the previously adopted budget of the Board of Education for that fiscal year. In all cases purchases shall be represented on the monthly list of claims presented to the Board of Education for authorization.

The Board authorizes the Director of Business and other appropriate school officials to purchase and supervise the purchasing of all materials, goods, and supplies for the school system in accordance with state law and good purchasing practice.

Adopted 5/7/79

Policy Revised 4-10-00

4441-BIDDING REQUIREMENTS

The purchasing procedure for the school district shall ensure the best value and quality for goods and services while operating in an efficient and economical manner.

The construction of facilities that may exceed an expenditure of \$40,000 shall be advertised and submitted for bid in the manner required by law. This limit will not apply to the acquisition of existing facilities, purchase of new sites or site expansion. Other purchases or contractual services may be advertised and submitted for bid or request for proposal (RFP) as directed by the Board. The Board Finance Committee shall set purchase, bidding or RFP parameters. These guidelines will be reviewed annually prior to the start of the budgetary year.

When bidding or RFP procedures are used, bids or RFPs shall be advertised appropriately. Suppliers shall be invited to have their names placed on mailing lists to receive invitations to bid. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding.

All bids or RFPs must be submitted in sealed envelopes, addressed to the Director of Business and plainly marked with the name of the bid and the time of the opening. Bids or RFPs shall be opened at the time specified and all bidders and other persons shall be invited to be present. If time allows, bid openings should be called for at least 10 days prior to the Board of Education meeting at which consummating action shall occur.

The Board reserves the right to waive or reject, any or all bids/RFPs or any part of any bid or RFP. Any bid/RFP may be withdrawn prior to the scheduled time for the opening of bids. Any bid/RFP received after the time and date specified shall not be considered.

All contracts and all open market orders will be awarded to the lowest responsible qualified supplier; however, the Board reserves the right to reject any or all bids/RFPs and accept that bid/RFP which appears to be in the best interest of the students, patrons and employees of the district.

The bidder for a service to whom the award is made may be required to enter into a written contract with the Grand Island Public Schools.

References: §73-101 and §73-106

Policy Adopted 10/4/76

Policy Revised 12-6-99

Policy Revised 11-13-03

Policy Revised 7-10-08

4442-LOCAL PURCHASING

It shall be the policy of this school district to purchase locally, provided goods of equal quality and competitive prices are available from local suppliers.

Personnel responsible for purchasing in this district, however, should not feel bound to purchase any item locally that can be secured at a savings to this school district from outside sources, nor shall he or she feel bound to purchase locally unless adequate service and delivery can be given by the local supplier.

Policy Adopted 10/4/76

Policy Reviewed 2-13-02

4443–VENDOR RELATIONS

Suppliers of goods and services are important to the district. Vendor representatives will be given a courteous reception.

Functions of pricing and vendor/contractor selection must be carried out objectively and ethically. Therefore:

- 1) Employees who are not authorized to negotiate purchases will not indicate district preferences to any vendor/contractor for any product or service.
- 2) Employees who are authorized to participate in purchasing decisions and/or negotiate with vendors/contractors and Board Members:
 - a) should courteously decline any gift or favor that might be expected to influence conduct;
 - b) will not perform any work or service for remuneration for a vendor/contractor except as disclosure of conflict of interest;
 - c) will not give preferential treatment to friends, relatives, or former district employees; and
 - d) will not disclose information about bids or other confidential matters not approved for general release.
- 3) When a situation does occur that could be construed as a conflict of interest, the contractor/vendor will provide a disclosure statement. Board members will not participate in vendor decisions which could be construed as a conflict of interests.

Copies of this policy shall be made available to vendors/contractors.

Related Policies: 4440–Purchasing Authority
 4441–Bidding Requirements

Policy Adopted 10/4/76
Policy Revised: 11-2-98
Policy Revised: 10-5-00

4450–PAYROLL AND PAYMENT POLICY

The Director of Business will be primarily responsible for the development of appropriate payroll procedures, including the relationship with the various depositories involved, the coordination with the School District Treasurer, and the development and refinement of appropriate payroll procedures.

Regular Compensation

Regular compensation salary payments to returning teaching staff shall be disbursed in twelve equal installments. Regular compensation salary payments to a new teaching staff member (new to GIPS or returning after a separation of service), for their first year only, shall be disbursed in either twelve or thirteen equal installments. Distribution shall be based upon an "IRS IRC Section 409(A) Election Form". If a new teaching staff member fails to sign and return the "IRS IRC Section 409(A) Election Form" before the employee begins work for the school year, the district will annualize the employee's regular compensation in twelve equal installments. Regular compensation salary to all administration staff shall be disbursed in twelve equal installments

Extra Duty Compensation

Staff members who earn both regular and extra duty compensation shall have extra duty compensation disbursed in the same number of equal installments as their regular compensation. If a regular compensation employee picks up a new or additional duty activity that extra duty compensation will be disbursed in equal installments over the remaining regular compensation pay periods. Staff members who earn extra duty compensation only shall be paid in the payroll cycle in which it was earned.

Supplemental pay shall be paid in the payroll cycle in which it was earned.

Deductions from Compensation

Deductions from compensation, for any reason, shall be deducted from compensation in the payroll cycle in which it is reported to the business office unless the employee requests the prorating of deductions from compensation over the remaining fiscal year pay periods.

Classified Employees

Classified employees will have their time duly certified by their immediate supervisor. All payroll documentation will be accumulated and balanced in the Business Office by any manual or electronic means available.

Timing of Compensation

All employees shall be paid monthly on the 15th or last banking day prior if the 15th falls on a holiday or weekend.

Payroll Checks

Employees of the District are required to participate in direct deposit of their payroll check. A payroll stub detailing gross wages, mandatory and voluntary deductions, a detailed breakdown of leaves, and a facsimile of a manual check showing net pay will be provided each employee on the date of payroll payment. If checks are produced by the computer they will be double signed by the President and the Secretary of the Board of Education and all appropriate administrative controls will be established on the check signing and validating procedure. An inventory of all unused blank checks stock will be maintained and available for audit at any time.

Policy Adopted 10/4/76

Policy Revised 4-11-02

Policy Revised 3-13-08

4451–AUTHORIZED SIGNATURES

The Grand Island Board of Education designates the individuals holding the following positions as the official names to be on record with financial institutions for all district bank accounts as “Authorized Signers” for purposes of conducting district business; Superintendent, President of the Board of Education, Secretary of the Board of Education, and the Business Manager

Policy Adopted: 1/11/07

4460–EXPENSE REIMBURSEMENTS

District personnel and officials who incur expenses in carrying out their authorized duties shall be reimbursed by the district for legitimate and authorized expenses incurred in the performance of their duties.

Policy Adopted 10/4/76
Policy Revised 1/13/92
Policy Revised 7/12/01
Policy Revised 3/16/06

4460.1—Administrative Procedures for Policy 4460 & Expense Claim Forms

General:

Travel expenses are ordinary expenses incurred while traveling outside the district and while on district business. No personal or entertainment expenses may be claimed, nor any expenses that would be considered out of the ordinary to the extent that they are lavish or extravagant.

- Approval of all expenses shall rest with the immediate supervising administrator.
- Expenses may be approved and reimbursed only if provided by budgetary allocation for the specific type of expense.
- Travel by personal automobile will be reimbursed in accordance with personal vehicle mileage allowances as per Nebraska Department of Administrative Services, Neb. Rev. Stat. 81-1174, and IRS regulations.
- Mileage from home to first work location and last work location to home (commuting mileage) cannot be claimed.
- Meals will be reimbursed as per IRS regulations. Any requested meal expense in excess of these guidelines must be approved by a supervisor.
- Trip reports for conferences must accompany requests for reimbursement.

1. In-district Expenses:

- a. In-district mileage is reimbursed as per IRS regulations.
- b. Mileage is claimed on the *In-District Mileage Claim* (Form #292-51021).
- c. Other expenses are claimed on the *Request for Materials/Supplies* (Form #292-51001) or on the *Travel Expense Report* (Form #292-51020).

2. Out-of-District Expense:

- a. A *Trip Report /Workshop Evaluation* Form (#292-32440) must be attached to the expense claim. This report is to include the reason for attending, and the benefits to the district.
- b. The *Travel Expense Report* (Form #292-51020) must be completed for each trip.

3. Rates of Reimbursement:

Mileage Rate: (as per Nebraska Department of Administrative Services and IRS regulation)

Meal Allowance: A total meal allowance of \$30 per day for in-state travel and \$60 per day for out of state travel is permitted. Allowance limits may be exceeded with administrative approval. These allowances do not include tips. Receipts are required

Meals paid with registration are excluded from the daily allowance.

4. Travel Expense Report (Form #292-51020) Instructions

Name(s): The name(s) of the individual(s) whose expenses are claimed on this form.

Assignment: The specific job assignment which requires this travel.

Purpose of Travel: Name of the function and the sponsoring organization--explain all acronyms. Include the destination city and state.

Time and Date--Left and Returned: Include the actual time and date--this is utilized to determine your rate of reimbursement*.

Summary of Benefits/Outcomes for the District: Self-explanatory.

Registration Fee: Attach a copy of the registration. Include only the cost of registration here. If other items, such as meals, are paid at the time of registration, record them in the proper category below.

Transportation: Include costs to and from the meeting site. Do not include for personal needs. Taxi or other costs of transportation between airports or stations and hotels are reimbursed (one round trip). The use of rental vehicles is to be discouraged unless other conveyances are not practical.

Meals, including tips: (Refer to 3 above) Tips are additional to the daily meal allowance. Receipts are required. Allowances may be exceeded only with approval of appropriate administrator.

Lodging, including tax: Unless two or more employees are sharing lodging, expenses will be reimbursed at the single rate only. When appropriate, employees are encouraged to share lodging accommodations. Tips are not customary and are not reimbursed. Lodging expenses for flights departing from Lincoln or Omaha will be reimbursed only if the scheduled departure time occurs prior to 8 A.M. from Lincoln and 9 A. M. from Omaha.

Other expenses: This may include parking, non-personal phone calls and other items that may be incidental to the purpose of the travel. Each of these claims is to be individually justified. Lodging tips (room service, maid service, valet parking, bellboy), as well as in-room snacks, beverage service, laundry and dry cleaning, personal phone calls or access charges for personal calls will not be considered reimbursable expenses.

4461–AUTHORIZATION FOR MISCELLANEOUS EXPENSES, REIMBURSEMENTS, AND
RECOGNITION EVENTS

The Board of Education allows for the payment or reimbursement of approved, actual, necessary and ordinary expenses of Board members, employees, and volunteers at educational workshops, conferences, training programs, official functions, hearings or meetings. Such expenditures may include meals and non-alcoholic beverages as allowed by law.

The Board authorizes the purchase of plaques, certificates of achievement, or other such items to be presented to Board members, employees, volunteers, or other honorees of the district for the purpose of recognizing meritorious service, extraordinary benefit, or other conduct identified by the Board as worthy of public acknowledgment. Annually, the Board shall authorize a maximum dollar amount for each individual per recognition event. Beginning with the 1994-95 school year, this authorization shall be at the September regular board meeting. In the event of a recognition dinner such expenditure shall not exceed twenty-five dollars per individual.

Reference: 13-2201 through 13-2204
Grand Island Board Policies *6610–Professional Staff Training, Workshops and
Conferences* and *4460–Expense Reimbursement*

Policy Adopted 1/10/94

Policy Revised 8/14/95

4500 FACILITIES

4510–NAMING OF FACILITIES

The official name selected for a facility or a portion thereof is a vital factor in the public image of the school district. The honor and integrity of the name selected reflects upon the facility and the district. Any proposed name that is incompatible with the best interests of the district its educational mission, values or public image may be rejected by the Board of Education.

A. Committee Procedures For Selecting Names.

Facilities under the direction of the Grand Island Board of Education will be named by the following procedures:

1. The Grand Island Board of Education will appoint a special committee whose function will be to review potential names and to make recommendations to the Board of Education.
2. The committee will have representatives from the Board of Education, community leadership, administration, and teaching staff.
3. The public and members of the staff will be invited to suggest names to the committee along with documentation to support the nomination.
4. The committee will be allowed to establish procedures for determining the recommendations.
5. The Board is ultimately responsible for naming facilities and may reject any or all recommendations.

At the discretion of the Board of Education a similar procedure may be used for re-configured or renovated facilities or naming portions of existing facilities.

B. Naming to Acknowledge Financial Contributions.

Financial contributions shall not give rise to any right, belief or expectation that a facility or a portion thereof will be named for the person(s), organization, association or business making the contribution, except that at the discretion of the Board of Education school facilities or portions thereof may be named for a person(s), organization or business that made significant financial contributions for the construction, maintenance or furnishing of the facility, with the Board considering the following criteria:

1. Preference is give to the name of a person or family.
2. The name of a business or organization may be used, but logos, trade names, brand names, labels or trade marks are discouraged on school facilities.

C. Removal Of Names From Facilities.

The Board of Education may remove a name from a school facility or a portion thereof for the following reasons:

1. The name is no longer compatible with the best interests of the district, its educational mission, values or public image, or no longer reflects the honor and integrity of the district; or
2. The named business or organization ceases doing business in Hall County, Nebraska, or ceases doing business under the name used on a facility.

Policy Adopted: 5-10-07

Policy Revised 1-8-09

4530–FACILITY FINANCE PROGRAM

The usual methods for financing new construction and remodeling in the Grand Island District will be through (a) The use of pay-as-you-go funds accrued through a building levy not to exceed .0014 of the assessed valuation (b) Funds acquired through the sale of bonds, or (c) Establishment of a lease-purchase agreement.

The Board of Education may submit at any regular school election or at any special election called for the purpose to the qualified electors of the school district the question of contracting a bond indebtedness for the purpose of erecting or furnishing school buildings or purchasing school sites. Before such a bond election, specific needs for the facilities are to be made clear to the general public and careful cost estimates are made in the amounts required for the sites, buildings, and equipment.

In the case the lease-purchase method is used to finance the purchase of buildings or equipment, such lease or lease-purchase agreements shall be in accordance with state statutes. All payments pursuant to such leases shall be made from current building funds or general funds.

References: Neb. Rev. Stat. 79-10,105; 10-702
Policy Adopted 2-7-77
Policy Revised 12-11-89
Policy Revised 4-11-02

4540–PUBLIC AWARENESS OF BUILDING NEEDS

It shall be the policy of the district to make a periodic review of building utilization and from this make recommendations for future building expansion or modification.

The district will conduct a comprehensive analysis of facility needs. Such analysis will contain projections and historic analysis of student enrollments, a critical review of the status and use of existing buildings and recommendations for future facilities planning. This study will be reviewed and updated at a minimum of every five years.

Policy Adopted 2-7-77

Reviewed October, 1989

Policy Reviewed 4-11-02

4550–FACILITIES CONSTRUCTION

The following are suggested as guidelines to the School Board:

1. **FLEXIBILITY:** Modern technology has provided a wide choice of construction materials that will make a building adjustable to future changes in curriculum and teaching methods. Flexibility means the multiple and varied use of space and is essential to building economy. Total space requirements can be reduced and facilities can become more adaptable to future needs in curricular and extra-curricular activities through the more efficient use of constructed space. Flexibility also refers to the type of space available to educational programs. Flexibility in the future must also look forward to an increased use of electronic media and supportive teaching staff.
2. **DURABILITY:** Buildings should be constructed of durable materials that are not necessarily expensive. The initial higher costs of good sound materials may be offset by lower operative or maintenance expense. All projects should be approached from the standpoint of durability. Costs will be analyzed over the life of the building with consideration given to both the original cost of construction and the later maintenance required.
3. **ENERGY CONSERVATION:** Nothing is more certain than the fact of diminished energy sources in the future. All aspects of school planning must involve energy conservation. Alternate fuels, building orientation, expanded use of insulation and other aspects of energy planning must be a part of all facility analysis.
4. **TORNADO SAFETY:** New construction planning should give attention to tornado-safe areas. Structurally designed hallways perpendicular to prevailing storm patterns should be considered for extra building safety features. This aspect is particularly important in Grand Island where most construction is above grade due to existing water tables.
5. **SPECIAL EDUCATION AND SPECIAL NEEDS: (Accessibility)** Federal and State statutes require all new construction to be erected without barriers or other impediments to the handicapped.

The more subtle problems in planning, however, is the effect on space concepts. In the past, exceptional students were segregated from the regular classroom and the need for ancillary space was reduced. Each classroom teacher finds increasing needs for supplemental instructional areas. These spaces may take the form of small planning stations where students may receive individual and small group attention or where teachers and specialists can work to plan effectively or diagnose individual student problems.

6. **DESIGN:** Aesthetic values must be considered in planning the total school environment. Designing a building is more than collecting materials and spaces as educators plan programs and space needs. It is the responsibility of the architect to create an interrelated system from these plans. Buildings should reflect how a community feels about itself. A school, in particular, may reflect the community's thoughts and goals for its youth.

Policy Adopted 2-7-77
Policy Revised 12-11-89

4551–EDUCATIONAL SPECIFICATIONS

The Board shall require the Superintendent to develop a set of comprehensive educational specifications for the architect which shall include:

1. Information concerning the plan of school organization and estimated enrollment in the proposed building or building modification.
2. A description of the proposed curriculum and the teaching methods and techniques to be employed.
3. A schedule of space requirements, including an indication of relative locations of various bases.
4. A desired layout of special areas and equipment needed for such areas.
5. An outline of mechanical features and special finishes desired.
6. A description of standard codes and regulations affecting planning.

Policy Adopted 2-7-77

Reviewed October, 1989

Policy Reviewed 3-13-02

4552–SELECTION OF ARCHITECT

The stages in the task of selecting an architect to serve the district should include but not be limited to the following activities:

1. Advertisement and public notice in various trade publications announcing that the Grand Island District is contemplating new facility construction or modification of existing facilities.
2. Solicitation of interested architectural firms through a Request for Qualification (RFQ) process.
3. Appraisal of written responses and selected materials from various architectural firms.
4. Interviews with final firms selected.
5. A review of the architect's previous projects.

The American Institute of Architects Standard Form of Agreement will be used subject to modifications provided by the Grand Island School District.

Policy Adopted 2-7-77
Policy Revised 12-11-89
Policy Revised 5-9-02

4553-CONTRACTOR'S FAIR EMPLOYMENT CLAUSE

Contractors and subcontractors shall abide by all appropriate employment laws and a statement of compliance will be made a part of all orders, contracts, bids, or quotation requests. (Legal Ref.: 48-1101 to 48-1126)

Policy Adopted 2-7-77

Reviewed October, 1989

Policy Reviewed: 3-13-02

4554–SUPERVISION OF CONSTRUCTION

It is the policy of the Grand Island Board of Education that building construction be reviewed by personnel employed by and directly responsible to the school district. This review shall include adequacy of field inspection of the contractor's operation and activities relating to the interest of the school district. The Director of Operations shall make periodical reports certifying that the work of the construction contractor and architect is being performed in accordance with plans, specifications and contracts.

A change in order submitted by the architect will first be approved by the Director of Operations and then submitted to the Superintendent of Schools who will then schedule the change for Board consideration.

At the initiation of each project the Board will grant immediate change order discretion to the staff, but all change orders will be subsequently approved by the Board and become a part of official Board minutes.

A recommendation for the acceptance will be made to the Board upon completion of the building construction and final inspection of all aspects by the contractor and school officials.

Policy Adopted 2-7-77
Reviewed October, 1989
Policy Revised 5-9-02

4555-CONSTRUCTION CONTRACTS-BIDDING AND AWARDS

Upon the approval of working drawings and specifications by the Board and appropriate regulatory agencies, the Board shall solicit bids to be submitted on or before a specified time at the office of the Board of Education. Each bid will be accompanied by a bidder's security in the amount of five percent of the total bid. The advertisement shall state that the Board reserves the right to reject any or all bids and to re-advertise the project if necessary.

The architect shall submit for Board approval the advertisements, bid forms, bid bond forms, performance and payment bonds, and the forms of agreement between the Grand Island Board of Education and the successful bidder or bidders. Upon receipt of the bids, these will be opened publicly and entered into the minutes of the Board of Education. The architect shall assist the Board and school personnel in analyzing the bids. The architect's advice on awarding the contracts is of particular value with respect to architectural aspects of contract provisions which include regular alterations, extras, non-performance, damages and performance payment bonds. (Legal Ref.: 52-118, 52-118.01, 52,118.02, 73-105, 73-106)

Policy Adopted 2-7-77
Reviewed October, 1989
Policy Revised 5-9-02

4560—SIZE AND LOCATION OF SCHOOLS AND SCHOOL SITES

The Board of Education of the School District of Grand Island believes in a neighborhood school philosophy for K-5 attendance centers. While the Board will strive to accommodate this ideal, growth patterns, geographic considerations, economic and other factors may dictate otherwise. The following principles will be considered (as will many other factors) in making decisions with regard to new schools and new school sites.

ELEMENTARY SCHOOLS

1. School sites should be located as close to the center of the attendance area that schools are expected to serve.
2. The minimum desirable size to be considered for a school site will be based on the American Institute of Architecture guidelines whenever possible.
3. An elementary school should be large enough to accommodate all the pupils who live within a reasonable walking distance for children. In addition, elementary schools should also be large enough to accommodate a complete program of basic and supportive services provided to all pupils.
4. Every effort will be made by the Board of Education to preserve neighborhood attendance centers whose enrollments have diminished but which have been serving particular neighborhoods for numerous years. Half-time principalships, rotating staff, and other appropriate economy measures will be used before final decisions are made to abandon the use of school buildings.

SECONDARY SCHOOLS

1. Secondary school should be large enough to permit the provision of a complete program of required and elective subjects, co-curricular activities and specialized services.
2. While middle and senior high school sites are preferably not located adjacent to arterial streets and hazards, it is necessary that such sites have ready access by automobile from major arterials.

Policy Adopted 2-7-77
Policy Revised 12-11-89
Policy Revised 12-9-96

4561-PROCEDURES FOR ACQUISITION OF SCHOOL SITES

It shall be the policy of the School District of Grand Island to base property acquisition on student population trends, location, and educational needs. Sites should be acquired in advance to allow adequate time for the completion of topographical studies and other preliminary work. Eminent domain action for the acquisition of property for school site purposes shall be executed only after negotiations fail and all other appropriate courses of action have been exhausted. It is the Board's intent to negotiate amicably and to avoid friction when possible while continuing negotiations.

The Board shall authorize the hiring of certificated appraisers as consultants to the school district when condemnation procedures or negotiations on sites are contemplated.

Reference: Neb. Rev. Stat. 76-701 through 76-726; 79-1095 through 79-1097

Policy Adopted 2-7-77

Reviewed October, 1989

Policy Revised 5-9-02

4600 MISCELLANEOUS

4610-SCHOOL PROPERTIES DISPOSAL

It shall be the policy of the School District of Grand Island that when the Board of Education determines that any real or personal property is no longer needed for school purposes, it may sell or exchange such property in accordance with the provisions that follow:

Sale of Property:

1. Prior to the sale, the Board shall cause the appraisal of the property by a duly qualified professional appraiser who shall make a report of such value to the Board of Education.
2. A notice of the sale shall be published in accordance with the law governing such notice. The notice shall set out the terms and conditions of the sale. The Board may permit the bidders to specify conditions. The owner shall state that the bids shall be received on a specified date and that the sale shall continue for a period not in excess of 60 days or until the property is sold.
3. All bids shall be available for examination by the public. Any bidder may raise his bid after the Board has given notice by mail to other bidders. The Board may also conduct an auction provided any previous bidder has been given written notice of the auction.
4. The Board may sell the property to the highest and best bidder or reject all bids.
5. Such property shall be sold only at a regular meeting of the Board of Education and with an affirmative vote of two-thirds of the membership.

Trade- In Property:

Where new property is purchased by the Board in accordance with law upon condition that property of a similar nature, owned by the school district, is to be traded in or exchanged as a part of such purchase in reduction of the price, such trade-in shall be legal without appraisal before notice of sale.

Exchange of Property:

In general, any exchange of property shall follow as nearly as possible the procedures for the sale of property.

Execution of Transaction:

The Board may execute warranty deeds, quit claim deeds, bill of sales, or any other document reasonably necessary for completion of the transaction.

Reference: Neb. Rev. Stat. 79-10,114

Policy Adopted 10/4/76

Policy Revised 5-9-02

4620–BEQUESTS, DONATIONS, AND GIFTS

The Grand Island Board of Education does not directly solicit bequests, donations, or gifts from individuals or groups. The Grand Island Board of Education encourages individuals and groups to make donations, and provide bequests or gifts through the Grand Island Education Foundation.

The Grand Island Education Foundation is a tax-exempt organization under Section 501 C-3 of the Internal Revenue Code, designated by the Grand Island Board of Education to accept and distribute donations to the Grand Island Public Schools.

Policy Adopted 7/6/87

Policy Revised 5-9-02

Policy Revised 5-1-07

4630–GRAND ISLAND EDUCATION FOUNDATION

The Grand Island Education Foundation was established in 1990 “ . . . [to] encourage, accept and administer gifts for the students and staff of Grand Island Public Schools for the furtherance of public education” (Articles of Incorporation of Grand Island Education Fund, March 1990).

The Grand Island Education Foundation is a tax-exempt organization under Section 501 C-3 of the Internal Revenue Code, designated by the Grand Island Board of Education to accept and distribute donations to the Grand Island Public Schools. The Board of Education shall appoint an ex-officio member to the Grand Island Education Foundation Board of Directors. Regular reports of Grand Island Education Foundation activities shall be made to the Board of Education.

Policy Adopted 6-14-07

