

BOARD OF EDUCATION

POLICIES

SECTION D

FISCAL MANAGEMENT

DA FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly dependent upon the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through excellent fiscal management. Further, the Board of Education recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, state, and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes for which they are allocated. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects that the Superintendent and the Treasurer will keep it informed through reports, both oral and written, of the fiscal management of the District.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the District take specific action to make sure education remains central and that fiscal matters contribute to the educational program. This concept shall be incorporated into Board operations and into all aspects of District management and operation.

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

1. To follow sound budgetary procedures.
2. To explore practical and legal sources of income.
3. To guide the expenditure of funds in order to achieve acceptable educational returns.
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing, delivery, payroll, payment of vendors and contractors, internal controls, and all other areas of fiscal management.

In order to attain these goals, the Board seeks to employ only those persons who have the training, experience, and understanding for working with fiscal matters in a school district of this size.

Adopted: April 11, 1985

Revised: January 24, 2002; Re-adopted by Revision: January 15, 2004

DB ANNUAL BUDGET

The budget presents a comprehensive forecast of all expenditures and receipts of the District based on educational plans and needs. It is a spending plan for the fiscal year. In general, this plan, along with sound financial practices, will evolve from a continuous and systematic effort on the part of the Superintendent, Treasurer, and the administrative staff to improve budget planning, budget making, and budget administration. Appropriations may not exceed revenue resources in any fiscal year.

Planning the Budget

In accordance with state law and in the interest of sound fiscal planning, the Superintendent and the Treasurer shall be jointly responsible for the preparation and presentation of a realistic budget for consideration by the Board of Education.

The purpose of the annual operating budget is to identify adequate financial resources for the education program and to provide a basis for accountability in fiscal management. The school budget is also the legal basis for the establishment of tax rates.

Public school budgeting is regulated and controlled by statute and state regulations, and requirements of the Board of Education.

Adopted: February 21, 1991

Revised: April 21, 1999; January 24, 2002; Re-adopted by Revision: January 15, 2004

Legal Reference:

ORC: 115.08, 115.081, 5705.28, 5705.29, 5705.38-5705.40.

DBDA SALARIES IN GRANT BUDGETS

All grant budgets that include salary cost must also include retirement, Medicare, and Worker's Compensation costs. If the salaries to be paid are for a position, which, standing alone makes the employee eligible for Board-paid medical insurance, this insurance must be paid for by the grant. Grants affected by this policy will be those for which application is made for the first time in FY02 and after, so payment of salaries does not require an additional expense from the General Fund.

Grant titles that were in effect prior to FY02 should be budgeted to include the same salary-related costs, if possible, for example, Title I and other similar grants.

General provisions adopted by the Board August 16, 2001

Adoption: March 18, 2002

Re-adopted by Revision: January 15, 2004

DBH BUDGET ADOPTION PROCEDURES

The annual tax budget adopted by the Board of Education represents the Board's position on the allocation of resources required to operate a thorough and efficient system of education. All reasonable means shall be employed by the Board to present and explain that position to all interested parties. The public budget hearing will be conducted in accordance with state law.

The budget approved by this Board shall be in the form prescribed by the Auditor of State and shall be made available in the office of the Treasurer for public inspection at least ten (10) days prior to its adoption and at the places required by law.

After completion of the public hearing, the Board shall review the document and approve those items that meet the Board's legal obligations or that are directed toward the attainment of the goals and objectives of the School District. The Board President is required to sign and the Treasurer shall submit the tax budget to the County Auditor prior to January 20th.

It will be the responsibility of the Superintendent, or his designee, and the Treasurer to attend the hearing of the county budget commission to review the budget and answer any pertinent questions.

Adopted: February 21, 1991

Revised: January 24, 2002; Re-adopted by Revision: January 15, 2004

Legal Reference:

ORC: 3311.40, 5705.28.

DBK APPROPRIATIONS ADOPTION, MODIFICATION, ADVANCES

The appropriations shall be designed to carry out District operations in a thorough and efficient manner, maintain District facilities properly, and honor continuing obligations of the Board of Education.

As permitted by law, the Board will adopt a temporary appropriation prior to July 1 of each year. This measure will provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriation resolution for the year.

The Treasurer will file both the tentative and final appropriation measure at the proper time with the office of the county auditor.

The Treasurer will allocate the appropriations into budget accounts within the prescribed accounting system.

The Treasurer or Superintendent will notify each school and/or department of the allocations for expenditure.

For proper handling of prescribed budgetary procedure, the Treasurer has the authority to move money among appropriation accounts within each fund as the need arises. These modifications must not increase the total amount of the appropriations within the fund. Board approval must be subsequently requested.

The Treasurer has the authority to move money from one budget account to another within the same appropriation without Board approval.

The Treasurer has the authority to make temporary advances from the General Fund to other funds as the need arises, and return those advances, if permitted by law. Board action to approve must be subsequently requested.

Adopted: April 11, 1985

Revised: January 24, 2002; Re-adopted by Revision: January 15, 2004

DD FUNDING PROPOSALS AND APPLICATIONS

The Board directs the Superintendent/designee to apply for any state or federal grants for which the District is eligible, at his/her discretion. The superintendent/designee evaluates federally funded programs and state grants, including their possible benefits to the students in the district, appraises the Board of the worth of each and makes recommendations accordingly.

The District participates to its limit of eligibility in the use of funds provided by the state for the educational benefit of its students.

Adopted: June 21, 1990

Revised: January 24, 2002; Re-adopted by Revision: January 15, 2004

Revised: November 21, 2013

DE REVENUES FROM TAX SOURCES

In an attempt to provide sufficient financial resources, the Board:

1. Requests that voters approve adequate local funds for the operation of the District and determines the amount of the individual levies at the time of the initial request, or at the time of a request for renewal or replacement, to yield sufficient revenue for the operating expenses of the District;
2. Accepts available state funds to which the District is entitled by law or through regulations of the State Board of Education and
3. Accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available.

Adopted: November 21, 2013

DECA ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the Ohio Department of Education (ODE) or other applicable pass-through entity.

The Board directs the Treasurer to develop, monitor, and enforce effective financial management systems and other internal controls over federal awards that provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of Federal law and regulation, including the Uniform Guidance issued by the W.S. Office of Budget and Management and any applicable state requirements, and shall be based on best practices.

All individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award.

The financial management systems and internal controls must provide for:

1. Identification of all federal funds received and expended and their program source;
2. Accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. Records sufficient to track the receipt and use of funds;
4. Effective control and accountability over assets to assure they are used only for authorized purposes and
5. Comparison of expenditures against budget.

In addition, written procedures must be established for cash management and for determining the allowability of costs, as required by the Uniform Guidance.

At a minimum the financial management systems and internal controls will address the following areas:

1. Allowability

Costs charged by the school system to a federal grant must be allowed under the individual program and be in accordance with the cost principles established in the Uniform Guidance, including how charges made to the grant for personnel are to be determined. Costs will be charged to a federal grant only when the cost is:

- A. Reasonable and necessary for the program
- B. In compliance with applicable laws, regulations and grant terms;
- C. Allocable to the grant;
- D. Adequately documented and
- E. Consistent with District policies and procedures that apply to both federally funded and non-- federally funded activities.

Internal controls will be sufficient to provide reasonable assurance that charges to federal awards for personnel expenses are accurate, allowable, and properly allocated and documented. Controls will be included time and effort reporting in accordance with Uniform guidance and the requirements of ODE or other applicable pass-through entity.

2. Cash Management and Fund Control

Payment methods must be established in writing that minimize the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standard for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of ODE or other applicable pass-through entity.

3. Procurement - All purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures. Purchases must be reasonable and free of conflicts of interest and conducted in a manner providing full and open competition.

Methods of Procurement:

- A. Purchases up to \$50,000 are considered "micro-purchases" and quotations are not required if the price is determined to be reasonable. To the extent practicable, these micro-purchases are distributed equitably among qualified supplies.
 - B. Small purchases are purchases between \$50,000 and \$250,000. Prior to authorizing the purchase, the District will try to obtain price rates or quotations from a minimum of two vendors or providers. Quotes or price rates may be obtained in writing, verbally, using price lists on websites or any other means to gather the quotes or rates.
 - C. Sealed bid procedures are used for firm fixed price contracts over \$250,000 and is used as the preferred method for construction projects. Bids are solicited from an adequate number of known supplies, which cannot be less than two responsible bidders. The District will solicit bids in accordance with state law. The contract will be awarded to the lowest responsible and responsible bidder.
 - D. Competitive proposals are used for all purchases over \$250,000 for which sealed bids are not appropriate and must be used for architectural or engineering services. Contracts entered into for competitive proposals may be fixed-price or cost-reimbursement. The District will publicize a request the proposal by advertising by, but not limited to, the radio, internet, district website, newspaper, etc. The District will evaluate proposals in order to award the contract to the most advantageous proposal when considering cost and other factors.
 - E. Sole source procurement is used when the goods or services are only available from a single source; a public exigency or emergency exists; there is inadequate competition and the applicable pass through entity approves this method.
4. Conflict of Interest and Mandatory Disclosures
The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.
All District employees, officers, and agents who have purchasing authority shall abide by the standards covering conflicts of interest and governing the actions of its employees, officer, and agents engaged in the selection award administration of contracts as established in Board Policy BBFA and GBCA.
 5. Equipment and Supplies Purchased with Federal Funds
Equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds.
 6. Accountability and Certifications
All fiscal transactions must be approved by the Treasurer/designee who can attest that the expenditure is allowable and approved under the federal program. The Treasurer submits all required certifications.
 7. Monitoring and Reporting Performance
The Treasurer shall establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being

achieved. The District will submit all reports as required by federal or state authorities.

Adopted: June 16, 2016

Revised: May 16, 2019, October 16, 2021, July 20, 2023

Legal Refs: ORC 9.3.14; 17.101; 117.43; 3313.33; 3313.46; 3319.04; 5705.39; 5705.41; 5705.412; 2 C.F.F. Part 200

DFA REVENUES FROM INVESTMENTS

Whenever there occurs a cash balance in a School District fund that, though allocated to a specific use, is temporarily not needed, the temporary balance will be invested in United States securities or as otherwise permitted by law.

Interest earned on investments will be credited to the proper funds in accordance with Ohio law, applicable attorney general's opinions, and State regulations. Interest on checking accounts will be credited to the General Fund, unless specifically directed otherwise by the same authorities.

The Treasurer will have the authority to decide which funds are invested.

All investments will be presented to the Board for approval.

Adopted: February 16, 1984

Revised: January 24, 2002; Re-Adopted by Revision: January 15, 2004

DGA AUTHORIZED SIGNATURES

Checks

All checks drawn on District funds will be signed by the Treasurer.

Bank Accounts

The Treasurer and the President of the Board of Education will sign bank signature cards that relate to the School District's accounts. The President's signature is for an emergency procedure only.

Deposit Boxes

The Treasurer and the President of the Board of Education will sign bank authorization records pertaining to access to deposit box contents.

Adopted: April 11, 1985

Re-adopted by Revision: January 15, 2004

DGAB AUTHORIZED SIGNATURES (Use of Facsimile Signatures)

The Treasurer's signature is used on checks, drafts, warrant-checks, vouchers and other orders on public funds deposited in designated depositories.

The Treasurer authorizes the designated depositories to honor any instrument bearing the Treasurer's facsimile signature in a form as he/she may designate and to charge the same to the account as fully as though it bore a manually written signature.

A facsimile signature includes, but is not limited to, the reproduction of any authorized signature by a copper plate or a photographic, photo-static or mechanical device. The Treasurer must notify the designated depositories, in writing, a description of the device used to produce the facsimile signature and a sample of the signature.

The Board purchases a surety bond to protect the loss of any public funds.

Adopted: April 24, 2008

**DH BONDED EMPLOYEES AND OFFICERS
PERFORMANCE OF DUTY INSURANCE POLICY**

An “employee dishonesty and faithful performance of duty policy” means a policy of insurance, or a coverage document issued by a joint self-insurance pool authorized under R.C. 2744.081, to protect against losses that would otherwise be protected against under a surety bond and to protect against other losses determined by the Board.

The Board shall use an employee dishonesty and faithful performance of duty insurance policy, rather than a surety bond, for its officers, employees, or appointees that would otherwise be required to give an individual surety bond to qualify for the office or employment before entering upon the discharge of duties imposed by the office or employment. An officer, employee, or appointee otherwise required by law to give an individual surety bond shall not commence or continue the discharge of duties until coverage is documented with the Board.

The coverage amount for an officer, employee, or appointee under an employee dishonesty and faithful performance of duty insurance policy shall be equal to or greater than \$50,000.00.

LEGAL REFS.: O.R.C. §3.061, 3313.25

Adopted: June 30, 2024

Legal Reference:

ORC: 9.83, 2744.08, 2744.081, 3313.201, 3313.203, 3313.25, 3327.09

DI FISCAL ACCOUNTING AND REPORTING

The District's accounting system will be in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts. The Treasurer will be responsible for receiving and properly accounting for all funds of the District.

The financial records must be adequate to:

- A. Guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses;
- B. Ensure that current data is immediately available and in such form that routine summaries can be readily made;
- C. Serve as a guide to budget estimates for future years and to hold expenditures to the amounts appropriated; and
- D. Show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

Financial Report

The Board will receive monthly financial statements from the Treasurer that will show receipts and disbursements, appropriations, encumbrances, and balances. The Treasurer will make all other financial reports required by law or by state agencies and submit them to the proper authorities, including state and federal program reports in accordance with each program's reporting requirements.

The financial records may be destroyed only in compliance with the provisions of state law and in compliance with specifications of the District's Records Commission, the Auditor of State and the Ohio Historical Society.

Adopted: April 11, 1985

Revised: April 20, 2000; January 24, 2002; Re-adopted by Revision: January 15, 2004

Legal Reference:

ORC: 117.05-117.06; 49.41, 3313.29, 3313.32, 3315.04, 3315.13.

ORC Chapter 5705.

Indian Creek Local School District
DIA POST-ISSUANCE COMPLIANCE POLICY

Purpose:

The Indian Creek Local School District, Jefferson County, Ohio (the "District") uses bonds as one means of financing capital projects in support of its mission. This Post-Issuance Compliance Policy (the "Policy") outlines the policies and procedures to promote compliance with federal income tax and securities laws, as well as the requirements set forth in the bond documents for each bond issue. The policy is to strictly follow the U.S. Constitution and laws and the Ohio Constitution and laws. For purposes of this policy, the term "bonds" means any obligation of the District incurred for the purpose of borrowing money, including, without limitation, bonds, notes and certificates of participation in capital leases.

I. Monitoring of Post-Issuance Compliance

Monitoring of post-issuance compliance for bonds will be the responsibility of the Treasurer. The Treasurer may designate employees to carry out the Treasurer's duties under this Policy on the Treasurer's behalf in the same manner and with the same effect as any similar designation for any other purpose permitted by law.

II. Compliance with Covenants in Bond Documents

The Treasurer shall ensure compliance with all financial and operational covenants made by the District in the bond documents, including but not limited to financial reporting, insurance requirements, the recording of mortgages, restrictions on incurring additional indebtedness, restrictions on the disposition of property, and restrictions on granting liens or encumbering property.

III. Federal Tax Law Compliance**A. Proper Use of Proceeds**

The Treasurer shall ensure that bond proceeds are allocated to expenditures in a manner that is consistent with the purpose for which each bond issue is undertaken, as set forth in any tax compliance certificate or agreement related to each bond issue.

B. Investment of Bond Proceeds

The Treasurer shall ensure that bond proceeds are invested in investments that are permissible under the terms of the Ohio Revised Code, the bond documents, and any applicable federal tax laws.

C. Arbitrage Rebate Calculations

The Treasurer shall ensure the timely completion of arbitrage rebate calculations and filings.

D. Administration of Direct Pay Bonds

The Treasurer shall ensure the proper administration of each issue of bonds qualifying for the payment by the federal government of a credit equal to a percentage of interest on such bonds, including the timely completion and filing of any forms required by the Internal Revenue Service to maintain or establish the applicable status of the bonds for purposes of federal income taxation.

E. Use of Bond-Financed Facilities

The Treasurer shall consult with Bond Counsel for the District before entering into any agreement or other arrangement for the sale, lease, or use of bond-financed property, including, but not limited to, service, vendor, and management contracts, research agreements, licenses to use bond-financed property, or naming rights agreements. The Treasurer or the designee of the Treasurer shall review such agreements for compliance with federal tax laws and complete a Private Business Use Contract Review Worksheet (attached as Exhibit A) to document that such review has been completed.

F. Post-Issuance Transactions

The Treasurer shall consult with Bond Counsel for the District before making any modifications or amendments to the bond documents for a bond issue, including, but not limited to, entering or modifying investment agreements; making any change in security for the bonds; engaging in post-issuance credit enhancement transactions (*e.g.*, bond insurance, letter of credit) or hedging

transactions (*e.g.*, interest rate swap, cap); terminating or appointing successor trustees; releasing any liens; or reissuing the bonds.

G. Remedial Action

In the event that it is determined that any use of bond proceeds or bond-financed facilities is inconsistent with the character of the status for federal income tax purposes of the bonds, the Treasurer shall consult with the District's Bond Counsel for the purpose of determining the nature and extent of any remedial action necessary or proper for the District to take with respect to such bonds or bond-financed facilities according to Treasury Regulations Section 1.141-12 or other remedial actions authorized by the Commissioner of Internal Revenue under 1.141-12(h).

IV. Federal Securities Law Compliance

- A. The Treasurer shall ensure compliance with all applicable federal securities laws and regulations, including the continuing disclosure requirements of Rule 15c2-12 promulgated under the Securities Exchange Act of 1934.

To the extent required by any continuing disclosure agreement, the Treasurer shall:

1. On an annual basis, submit an annual financial report, including audited financial statements and any other information required by the continuing disclosure agreement, to the entities required by the bond documents.
2. Make a timely report of any significant material events (as defined by the continuing disclosure agreement) related to the District's outstanding bond issues to the entities required by the bond documents.

V. Recordkeeping

A. Responsibility for Records Maintenance

1. The Treasurer shall be responsible for maintaining records related to bonds of the District.
2. The Treasurer shall maintain a central list of records related to each issue of bonds of the District. The list shall identify:
 - a. The name and date of the document related to the issue,
 - b. The person or office responsible for the document, and
 - c. The physical or electronic location of the document.

B. Bond Records to be Maintained

1. The following records shall be maintained for each outstanding bond issue for the term of the outstanding bond issue plus three years:
 - a. Basic records relating to the bond transaction, including the trust indenture, loan, lease, or other financing agreement, the relevant IRS Form 8038 (including Forms 8038-G, 8038-B, or 8038-TC, as applicable) with proof of filing, and bond counsel opinion shall be maintained by the Treasurer's Office;
 - b. Documentation evidencing the expenditure of bond proceeds, such as construction or contractor invoices and receipts for equipment and furnishings, as well as records of any special allocation made for tax purposes shall be maintained by the Treasurer's Office;
 - c. Documentation evidencing the lease or use of bond-financed property by public and private sources, including, but not limited to, service, vendor, and management contracts, research agreements, licenses to use bond-financed property, or naming rights agreements shall be maintained by the District office executing such agreement for use of bond-financed property; and
 - d. Documentation pertaining to investment of bond proceeds, including the yield calculations for each class of investments, actual investment income received from the investment of proceeds, and rebate calculations shall be maintained by the Treasurer's Office.

2. The Treasurer shall maintain the District's audited financial statements for not less than seven years.

VI. Bond Counsel Review

The Treasurer may engage Bond Counsel to assist in implementing this policy, including, but not limited to, assistance in the following areas:

- A. Rebate calculations and compliance;
- B. Records retention;
- C. Periodic review of the central list of records related to bonds for compliance with federal tax laws regarding private business use;
- D. Other federal tax law compliance, including any annual reporting requirements that may be imposed by the Internal Revenue Service; and
- E. Federal securities law compliance.

VII. Training Requirements

Within six months of becoming the Treasurer, and on an as-needed basis thereafter, the Treasurer and the Treasurer's designees, if any, shall undergo training regarding basic federal tax concepts relating to bonds and records required to be maintained under this policy.

VIII. Annual Policy Review

On an annual basis, or sooner if deemed necessary by the Treasurer, the Treasurer shall review this policy and assess the District's compliance with this policy. The Treasurer shall make changes to this Policy as appropriate to ensure compliance with any covenants in the bond documents or the requirements of federal tax and securities laws and any other applicable law.

Adopted: April 16, 2015

EXHIBIT A
INDIAN CREEK LOCAL SCHOOL DISTRICT
PRIVATE BUSINESS USE CONTRACT REVIEW WORKSHEET

District Department: _____

Contracting Parties: _____

Type/Title of Agreement: _____

Agreement Not Subject to Private Use Limitation

- _____ Relates solely to construction of bond-financed facility
- _____ Relates to property that was not financed with proceeds of a bond issue
- _____ Does not relate to use or function of property
- _____ Includes incidental services only (janitorial, office equipment repair, or similar services)
- _____ Compensation consists solely of reimbursement of actual and direct expenses incurred by the service provider while providing services under the agreement

Agreement Satisfies Safe Harbors for Management/Service Contracts (See definitions on page 2.)

- _____ Service provider is not an agent or *related party* and
- _____ Payments are reasonable in amount and are not based in whole or in part on share of *net profits* and
- _____ Compensation meets one of the following sets of criteria:
 - _____ at least 95% *Periodic Fixed Fee*; maximum term of 15 years
 - _____ at least 80% *Periodic Fixed Fee*; maximum term of 10 years
 - _____ at least 50% *Periodic Fixed Fee*, 100% *Capitation Fee*, or combination; maximum term of 5 years; terminable without *penalty* or cause after 3 years
 - _____ *Per Unit Fee* or combination *Periodic Fixed Fee* and *Per Unit Fee*; maximum term of 3 years; terminable without *penalty* or cause after 2 years
 - _____ percentage of fees charged or combination of *Per Unit Fee* and percentage of gross revenues or expenses (but not both); maximum term of 2 years; terminable without *penalty* or cause after 1 year; and one of the following must apply:
 - _____ service provider primarily provides services to third parties
 - _____ agreement involves a facility during an initial start-up period for which there have been insufficient operations to establish a reasonable estimate of the amount of the annual gross revenues and expenses (*e.g.* contract for general management services for the first year of operations)

Agreement Requires Further Review by Bond Counsel

- _____ Ownership (including agreement that transfers title at end of the term)
- _____ Lease, license, or any other agreement which creates exclusive or priority rights to use any portion of a bond-financed property or which creates an economic benefit for the third-party user
- _____ Agreement with governmental entity or 501(c)(3) organization
- _____ Research agreement
- _____ Management or service contract falling outside safe harbors listed above (provide explanation)

Reviewer: _____

Date: _____

Exhibit A – Page 2**Definitions:****Related Party:**

In reference to a governmental unit or a 501(c)(3) organization, any member of the same "controlled group" as defined in §1.150-1(e) of the Treasury Regulations, and in reference to any person that is not a governmental unit or 501(c)(3) organization, a "related person" as defined in §144(a)(3) of the Internal Revenue Code.

Net Profits:

Net profits under generally accepted accounting principles (GAAP). IRS Rev. Proc. 97-13 expressly provides that compensation agreements based on the following are not considered to be compensation based on a share of net profits:

- (a) a percentage of gross revenues (or adjusted gross revenues) of a facility or a percentage of expenses from a facility, but not both;
- (b) a Capitation Fee; or
- (c) a Per Unit Fee is generally not considered to be based on a share of net profits.
- (d) a productivity reward equal to a stated dollar amount based on increases or decreases in gross revenues (or adjusted gross revenues), or reductions in total expenses (but not both increases in gross revenues (or adjusted gross revenues) and reductions in total expenses) in any annual period during the term of the contract

Periodic Fixed Fee:

A stated dollar amount for services rendered during a specific period of time. The stated dollar amount may automatically increase according to a specified, objective, external standard that is not linked to the output or efficiency of the facility (e.g., the Consumer Price Index). Capitation fees and per-unit fees are not periodic fixed fees.

Capitation Fee:

A fixed periodic amount for each person for whom the service provider assumes the responsibility to provide all needed services for a specified period so long as the quantity and type of services actually provided to covered persons varies substantially. For example, a capitation fee includes a fixed dollar amount payable per month to a medical service provider for each member of a health maintenance organization plan for whom the provider agrees to provide all needed medical services for a specified period. A capitation fee may include a variable component of up to 20% of the total capitation fee designed to protect the service provider against risks such as catastrophic loss.

Per Unit Fee:

A fee based on a unit of services provided specified in the contract or otherwise specifically determined by an independent third party, such as the administrator of the Medicare program. For example, a stated dollar amount for each specified medical procedure performed, car parked, or passenger mile is a per-unit fee. Separate billing arrangements between physicians and hospitals generally are treated as per-unit fee arrangements.

Penalty:

Penalties for terminating a contract include a limitation on the 501(c)(3) organization's right to compete with the service provider; a requirement that the 501(c)(3) organization purchase equipment, goods, or services from the service provider; and a requirement that the 501(c)(3) organization pay liquidated damages for cancellation of the contract. In contrast, a requirement effective on cancellation that the 501(c)(3) organization reimburse the service provider for ordinary and necessary expenses or a restriction on the 501(c)(3) organization against hiring key personnel of the service provider is generally not a contract termination penalty.

DIB SPECIAL USES OF FUNDS (SET ASIDES)

Capital and Maintenance Set Aside

The Capital and Maintenance Set Aside consists of 3% of all revenues in the Set Aside base each fiscal year. Money may only be used as provided by Ohio law. Expenditures over the required amount may not be credited to future required spending.

As provided by State regulation and/or statute, expenditures of funds from other than General Fund may qualify as offsets or qualifying expenditures.

Adopted: May 21, 1998

Revised: January 24, 2002; Re-adopted by Revision: January 15, 2004; November 17, 2011

DID INVENTORIES (Fixed Assets)

The Board, as steward of this District's property, recognized that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The District conducts a complete inventory every five years, by physical count, of all District-owned equipment and supplies. For purposes of this policy, "equipment" means a unit of furniture or furnishings, an instrument, a machine, an apparatus or articles that retain shape and appearance with use, in nonexpendable and does not lose its identity when incorporated into a more complex unit. For purpose of items purchased with federal funds, equipment is defined as tangible, nonexpendable personal property having a useful life of more than one year with an acquisition cost of \$5,000 or more per unit.

This District maintains a fixed asset accounting system. The fixed asses system maintains sufficient information to permit:

1. preparation of year-end financial statements in accordance with generally accepted accounting principles;
2. adequate insurance coverage and
3. control accountability.

Each building and additions to buildings are identified by location or name and are described in detail (e.g., size, number of floors, square footage, type of construction, etc.) with the value shown for all individual structures.

Fixed equipment is inventoried by building, floor and room name or number; each item is to be listed individually. (Leased equipment that the District will eventually own must be inventoried.)

Movable equipment is inventoried by building, floor and room name or number; each item is to be listed individually. Any item that has a model number or serial number has that number noted in the description for full identification. All items assigned to a building are the building administrator's responsibility.

All equipment purchased, after the initial inventory, as capital outlay or replacement with a cost of \$5,000 or more and with an estimated useful life of five years or more is tagged and made part of the equipment inventory. The capitalization threshold for fixed asset reporting purposes is \$5,000.00. Property records and inventory systems are sufficiently maintained to account for and track equipment acquired with federal funds.

A listing of all equipment is maintained for each building and department. This listing is updated annually by the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for audit purposes.

A physical inventory of supplies is taken at the building level at the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the treasurer's office for audit purposes.

The Treasure shall be assisted by principals, directors, supervisors and professional and support staff in the performance of this function.

Adopted: June 15, 2017

Revised: August 17, 2017, April 21, 2022

DIE AUDITS

All handling of District income and expenditures is subject to review and detailed audit by the Bureau of Inspection and Supervision of Public Offices of the State Auditor's Office.

A copy of the audit report will be kept on file in the Treasurer's office, and it will be made available for public inspection.

Internal audits will be conducted throughout the District by the Treasurer's staff. These audits will be unannounced and on a non-scheduled, irregular basis.

Adopted: April 11, 1985

Re-adopted by Revision: January 15, 2004

DIF REVENUE FROM INVESTMENTS

Scope

The Board directs that the investing authority of the District resides with its Treasurer. This policy is designed to cover all monies under the control of the Board.

Objectives and Guidelines

The following investment objectives are applied in the management of the District's funds:

1. Liquidity: The investment portfolio remains sufficiently liquid to enable the Treasurer to meet reasonably anticipated operating requirements.
2. Safety: Investments are undertaken in a manner consistent with State law, which seeks to ensure the preservation of public funds.
3. Income: The Treasurer strives to achieve a fair and safe rate of return on the investment portfolio over the course of budgetary and economic cycles, taking into account State law, safety considerations and cash flow requirements.
4. Diversification: The investment portfolio should be diversified in order to avoid incurring potential losses regarding individual securities that may not be held to maturity, whether by erosion of market value or change in market conditions.
5. Prudence: Investments are made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
6. Bank Accounts: Relationships with banks are managed in order to secure adequate services while minimizing costs. Deposits should be concentrated in single accounts except where audit control considerations dictate otherwise.

Authorized Financial Institutions and Dealers

U.S. Treasury and agency securities purchased outright are made only through a member of the National Association of Securities Dealers, through a bank, savings bank or savings and loan association regulated by the Superintendent of Financial Institutions or through an institution regulated by the Comptroller of the Currency, Federal Deposit Insurance Corporation or board of governors of the Federal Reserve System.

1. Repurchase agreements are transacted through banks and/or eligible dealers consistent with State law.
2. Certificates of deposit are transacted through commercial banks or savings and loans with FDIC coverage, and qualify as eligible financial institutions under State law.

Maturity

To the extent possible, the Treasurer attempts to match the District's investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the Treasurer will not directly invest in securities maturing more than five years from the date of purchase.

Derivatives

Investments in derivatives are strictly prohibited. A derivative means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

Allowable Investments

The Treasurer may invest in any instrument or security authorized in State law as amended. A copy of the appropriate section of the Ohio Revised Code is kept with this policy.

Collateral

All deposits are collateralized pursuant to State law.

Reporting

The Treasurer reports and maintains records of all investments and deposits.

All brokers, dealers and financial institutions initiating transactions with the investment authority by giving advice or executing transactions initiated by the investment authority must acknowledge their agreement to abide by the investment policy's content.

Internal Controls

The investing authority establishes a system of internal controls, which are documented in writing. The internal controls are reviewed periodically by an independent auditor. The controls are designed to prevent loss of public funds due to fraud, employee error and imprudent actions by employees and officers of the District.

Adopted: 1996

Re-adopted by Revision: January 15, 2002

Revised – August 16, 2018

CERTIFICATION OF READING, UNDERSTANDING AND ACCEPTANCE

The undersigned, _____, hereby certifies that he/she has read, understands and will accept and abide by this Investment Policy and the relevant provisions of the Revised Code in its dealings with the School District, that he/she understands that binding arbitration provisions are not permitted and that any non-binding arbitration provisions governing its relationship with the School District must be expressly approved by the Board of Education, and that the officer executing this Certification is authorized to do so on behalf of the undersigned.

By: _____

Title: _____

Date: _____

Adopted: January 24, 2002

Re-adopted by Revision: January 15, 2004; August 16, 2018

DJ PURCHASING

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment, and services. The Board's authority for the purchase of materials, equipment, supplies and services is extended to the district administration through its adoption of the annual appropriations resolution.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. The purchase of items and services found on lists from the appropriations resolution requires no further Board approval, except in those instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board authorized "open blanket" purchase orders, provided that no such open purchase order shall be in an amount in excess of \$5,000.00 and no such open purchase order shall extend beyond the end of the fiscal year or exceed the appropriation amount. Only one "blank" certificate may be outstanding per line item appropriation. The permitted purpose may include payment for most professional services, fuel, oil, gasoline, food items, utilities or any other specific recurring and reasonably predicable operating expense. Blanket purchase orders shall not be issued for or any purchases subject to competitive bidding as required by law.

The Board authorized the Treasurer to issue "super blanket" purchase order certificates for any amount of expenditures from a specific appropriation line item for most professional services, fuel, oil, gasoline, food items, utilities or any other specific recurring and reasonable predicable operating expense. Super blanket purchase orders shall not be issued for any purchases subject to competitive bidding as required by law. This certificate shall not extend beyond the fiscal year or exceed the appropriation amount. More than one super blanket certificate may be outstanding at one particular time for a particular line-item appropriation account.

The acquisition of supplies, equipment, and services will be centralized in the Business Office, which functions under the supervision of the Treasurer, through whose office all purchasing transactions are conducted.

The Superintendent is the official purchasing agent for the District. The prime guidelines governing this responsibility are that all purchases fall within the framework of budgetary limitations, that the best value be received for the dollar, and that they be consistent with the approved educational goals and programs of the District.

Procurement - Federal Grants: The Superintendent and/or Treasurer shall maintain a procurement and contract administration system in accordance with the USDOE requirements (34 CFR 80.36) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a compliance system that requires contractors to perform in accordance with the terms, conditions and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of this policy and administrative guidelines.

Adopted: April 11, 1985

Revised: January 24, 2002; (Re-adopted by Revision: January 15, 2004); October 20, 2005;
August 20, 2015.

Legal Reference:

ORC: 3313.171, 3313.172, 3313.33, 3313.37, 3313.46, 3327.08, 5705.41, 5705.412, 9.314, 3313.18, 3313.29, 3313.31, 3319.04, 5705.38, 5705.40

DJE COOPERATIVE PURCHASING

The Board of Education recognizes the advantages of centralized purchasing in that volume buying tends to maximize value for each dollar spent. The Board, therefore, encourages the administration to seek advantages in savings that may accrue to this District through joint agreements for the purchase of supplies, equipment, or services with the governing body(ies) of other governmental units.

The Board authorizes the Superintendent to negotiate such joint purchase agreements for services, supplies, and equipment which may be determined to be required from time to time by the Board and which the Board may otherwise lawfully purchase for itself, with governmental contracting units as may be appropriate in accordance with state law, the policies of this Board, and the dictates of sound purchasing procedures.

Adopted: January 24, 2002

Re-adopted by Revision: January 15, 2004

Legal Reference:

ORC: 125.04, 167.01 et seq., 3313.812.

DJFA CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards under the supervision of the Treasurer. However, credit cards are not to be used to circumvent the general purchasing procedures required by State law and Board policies.

A “credit card account” shall include any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or otherwise transact with the account, and any debit or gift card account related to the receipt of grant monies. The term expressly excludes any procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the account.

The Board authorizes the Treasurer to review available credit card accounts to determine which account and account provider best meets the needs of the District. The Treasurer will determine how many accounts, cards and checks are to be issued, and establish a process for credit card reissuance or cancellation.

1. The District name must appear on each card and/or check associated with the credit card account. The maximum credit card account limit is \$150,000. The Treasurer provides an annual report to the Board detailing all rewards received based on use of the credit card account.
2. All credit cards issued to and in the name of the District are held and supervised by the Treasurer and used for purposes authorized by this policy. The Treasurer establishes a system for cards to be signed out for use by an authorized user.
3. Bank / financial institution issued credit cards may only be used by the Superintendent or Treasurer. With approval of the Treasurer, the Assistant to the Treasurer may use the card for online purchasing in required circumstances. Store issued credit cards may be signed out and used by all employees of the District.
4. The Board authorizes the use of District credit cards for use in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the District and serve a valid and proper public purpose.
5. Credit cards may be used for District-related transportation, reservations and expenses, conference registrations and hotel reservation guarantee for the Board and staff. Such expenses are subject to the reimbursement limits established by the Board.
6. With approval of the Superintendent and Treasurer, credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or vouchers.
7. Gratuities are permissible only when card is used for group purchases and the tip is automatically added to the bill.
8. All credit card statements are sent directly to the Treasurer’s office. The Treasurer keeps records of all card use.
9. Itemized receipts detailing charges and appropriate form(s) are to be turned in with the credit and merchant card to the Treasurer within five business days upon completion of approved use. Additional time needed for use of the card must be approved by the Treasurer. Receipts for meals must include names of all individuals for whom meals were provided and for the meeting. Failure to turn in receipts and appropriate form(s) to the Treasurer within the required timeframe may result in the charges being deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases. Any late fees assessed to the District due to an

employee failing to submit invoices and card receipts on a timely basis are the responsibility of the employee.

10. Every effort should be made by employees to notify and provide vendors with an Ohio Sales Tax exempt form. If a merchant fails to waive the tax, the employee and Treasurer are authorized to pay it.
11. All authorized users must immediately report loss or theft of the District credit cards to the Treasurer who will immediately contact the card issuer.

The use of the credit card for the following items is considered unauthorized use and classified as card misuse:

1. Expenditures not specifically authorized by this policy;
2. Purchase of personal goods or services for an administrator, and administrator's spouse, children or anyone employed or not employed by the Board and attending a District's business function;
3. Payment of any fines, penalties or personal liabilities incurred by the administrator or anyone else;
4. Alcoholic beverages or tobacco;
5. Fuel for use in a personal vehicle;
6. Entertainment expenses, including pay-per view movie charges;
7. Cash advances.

Persons using a credit card for personal, non-authorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Misuse of the card is subject to disciplinary procedures, including termination. An employee or officer of the Board who knowingly misuses a District credit card account also is in violation of State criminal law. The Board prohibits the use of a debit card account except for the receipt of grant monies.

General provisions adopted by the Board November 16, 2000

Adopted: March 18, 2002

Re-adopted by Revision: January 15, 2004

Re-adopted by Revision: February 21, 2019

DJC BIDDING REQUIREMENTS

Bidding Requirements

Contracts to building, repair, enlarge, improve or demolish any school building that exceed the threshold amount set out in State law, as publishing by the Director of Commerce, are let only after bids are solicited and received in compliance with law. All contracts to purchase school buses require competitive bidding prior to purchasing. Competitive bidding is not required in cases of urgent necessity or for security or protection of school property.

If the Board enters into a shared savings contract for energy conservation measures, competitive bidding is not required. The Board may also enter into an installment payment contract for the purchase and installation of energy conservation measures and competitive bidding does not need to be utilized if two-thirds of the entire Board adopts a resolution stating that competitive bidding does not apply to the project.

Legal References

ORC 9.17
ORC 9.314
ORC 153.01
ORC 153.12 through 153.14
ORC 153.50 through 153.56
ORC 3313.172
ORC 3313.372
ORC 3313.373
ORC 3313.46
ORC 3319.04
ORC 3327.08
2 CFR Part 200

Cross References

DJ - Purchasing
DJF - Purchasing Procedures
ECF - Energy Conservation
FA - Facilities Development Goals
FEF - Construction Contracts Bidding and Awards

Adopted: December 19, 2024

DJG COMPENSATION FROM VENDORSDefinitions

As used in this policy:

- A. "Compensation" means any cash, checks, stocks or other securities, gifts, discount certificates, travel vouchers, tickets, passes, and other things of value. The term "compensation" does not include free travel and lodging provided to adult chaperones and/or staff members who are required to accompany students on an official school field trip.
- B. "Official school field trip" means a journey by a group of students away from the school premises that is arranged, booked, or supervised by School District officials or employees, and approved by the Superintendent and/or the Board of Education. The term "official school field trip" does not include trips or other activities that are arranged, booked, and paid for exclusively by booster groups, outside clubs or organizations, or School District officials or employees outside of school.
- C. "Outside vendor" means private travel companies or agents, tour operators, bus companies, or other persons or entities that arrange or coordinate official school field trips.
- D. "Public money" means any compensation received, collected by, or due a School District employee or official under color of office.

Prohibitions

Any compensation paid by an outside vendor to a School District official or employee after the official or employee has participated in selecting the vendor to provide an official school field trip shall be considered to be public money and shall be turned in to the Treasurer.

Adopted: August 17, 2000

Re-adopted by Revision: January 15, 2004

DK PAYMENT PROCEDURES

The Treasurer will process all claims for payment from District funds. District funds must be expended upon a warrant drawn against a specific appropriation and against a specific fund. Cash payments are not permitted.

All bills shall be presented to the Board on a monthly basis.

Proper purchasing and payment procedures must be followed, in accordance with ORC 5705.41 and 5705.412.

Any Board-approved contracts (by resolution) are payable without additional Board approval for payment, regardless of amount (for example, purchase of buses or a new roof).

Time Schedule:

1. The accounts payable assistant(s) will prepare bills for payment as they arrive, properly documented, and present them to the Treasurer for approval as they are completed. Partial payments are to be separated.
2. The Treasurer's staff will pay the bills in a timely manner, on a schedule determined by the Treasurer, for example, every Friday or every other Friday, according to need and efficient handling.
3. At the time the agenda is prepared for the Board meeting, any bills over \$5,000 which have been received will be listed by the accounts payable assistant(s). The list will include bills which have been properly documented and are payable, both completed orders and partial payments.
4. At the end of each month, the accounts payable assistant(s) will print a list of all checks written. This list will be enclosed with the next Board agenda.

Adopted: April 11, 1985

Revised: February 18, 1988; April 20, 2000; Re-adopted by Revision: January 24, 2002;
March 15, 2005, December 19, 2024.

Legal Reference:

ORC: 3313.18, 3313.461-3313.462, 3315.08, 5705.41, 5705.412.

DLC EXPENSE REIMBURSEMENTS

On-Going Authorization

Employees authorized by the Board to receive on-going reimbursements for mileage and expenses related to their positions are: Superintendent, Assistant Superintendents, and Treasurer. Board members will be reimbursed for expenses while representing the school district at out-of-town meetings according to Board policy.

Employees authorized to receive on-going mileage only, for travel in their assignments, are: nurses, vocational teachers working under an approved state unit, and employees assigned to more than one building.

Travel to and from the first location of assignment in the morning is an ordinary expense of the employee. Mileage reimbursement will be allowed only for other required travel while the employee is traveling away from home. Example: Employee lives at the corner of Sunset and Lovers Lane, goes to first assignment at Hills Elementary and to second assignment at Indian Creek High School. Mileage would be reimbursed for the distance from the corner of Sunset and Lovers Lane to Indian Creek High School, round trip.

Other Authorizations

Other expense reimbursements must have prior approval. Employees requesting travel must submit in advance a proper request form to be absent from duty, listing the purpose of the request and approximate itemized cost. Other reimbursements are to be approved prior to the obligation of the expense also.

All travel expenses are contingent upon the availability of Board funds. If funds are insufficient, no travel expenses will be allowed, except those covered by a negotiated agreement with ICEA and OAPSE.

Claims

All reimbursements must be requested on the District's travel expense form, properly completed and approved. Receipts must accompany the request.

Transportation

Mileage claims for use of private vehicles on school business will be paid on an actual mileage basis. However, the Board of Education has established the following allowable round-trip mileage from the Central Office at the Bantam Ridge Building.

Akron	210	Jefferson Co. JVS	6
Jefferson Co Christian School	4	Martins Ferry	57
Hills Elementary	16	New Philadelphia	128
Columbus	300	Zanesville	179
Coshocton	165	Saint Clairsville	95
County Office	12	Wintersville Elementary	3
IC Bus Garage	3	Salt Fork/Cambridge area	120
IC High School	3	School of Bright Promise	10
IC Middle School	16	Steubenville City	16
Eastern Gateway CC	8		

The Board shall pay mileage at the current IRS allowable rate for authorized automobile expenses.

Air travel is limited to the lowest reasonable fare and to destinations where travel by private vehicle is not feasible.

Lodging

The actual cost of lodging will be reimbursed, provided the cost is reasonable and proper. A receipted lodging statement is required and must be attached to the travel expense form. Personal phone calls or other personal expenses charged to the lodging statement will not be reimbursed.

Meals

Meal expenses incurred in accordance with an approved professional development meeting will be reimbursed when the expense occurs in accordance with overnight travel.

Expense for meals will be permitted up to \$25.00 per day plus up to 15% gratuity. Receipt must be attached to the travel expense form.

Miscellaneous Expenses

The following expenses may be allowed: parking fees, turnpike fees when the turnpike is the best route, registration fees, or other expenses including tax when it is necessary for the employee to pay for these expenses that are a result of prior approval by the Superintendent. The Indian Creek Board of Education approves the expenditure of public funds to purchase coffee, meals, refreshments and other amenities to include flowers, token appreciation gifts, retirement gifts and/or meritorious service awards for its employees, guest and/or volunteers in conjunction with meetings or ceremonies held for a public purpose of service of the employee, guest, and/or volunteer.

Certification

Submission of a travel expense form with attached receipts or receipts attached to a copy of a properly executed purchase order will constitute certification of actual and necessary expenditures.

Adopted: April 11, 1985

Revised: June 15, 2000; November 21, 2002; Re-adopted by Revision: January 15, 2004; June 24, 2004; October 20, 2005; August 22, 2006; October 24, 2006; April 18, 2013; June 15, 2017

DM CASH IN SCHOOL BUILDINGS

In order to safeguard cash in each school building, and in order to teach such procedures to students, moneys collected by employees and by student treasurers are to be handled with prudent business procedures.

All moneys collected shall be receipted, accounted for and deposited every twenty-four (24) hours. In the event that the person in charge of an activity is unable to deposit the money within twenty-four (24) hours, the money shall be accounted for and deposited in the building safe of each school. If a safe is not available, then the money must be deposited in the fiscal office's safe. The money can be held no longer than three (3) business days after receipt and the amount must be under \$1,000.00. If the amount is more than \$1,000.00, or the money cannot be adequately safeguarded, it shall be deposited on the business day following the date of receipt.

In no case shall more than \$10.00 be left overnight in a school building if that building does not have a safe. The Treasurer provides for making bank deposits after regular banking hours in order to avoid leaving money in a school building overnight.

Petty Cash

The Board directs the Treasurer to establish petty cash funds allowing certain administrators to make purchases within the District. All petty cash funds must be Board approved. The Treasurer designates who can use the fund, the amount of money that may be placed in the fund, as well as the procedures and requirements for replenishing the fund.

Adopted: January 24, 2002

Re-adopted by Revision: January 15, 2004

Revised: October 25, 2007

Legal Reference:

ORC: 9.38.

DN DISPOSAL OF REAL AND PERSONAL PROPERTY

The Superintendent is authorized to dispose of real and personal property deemed no longer required to accomplish the mission of the school system or obsolete and shall make every effort to insure receiving the best possible price. The sale of the Board's real or personal property that is valued greater than \$10,000 shall be conducted in accordance with O.R.C. §3313.41.

The following guidelines will be utilized when disposing of real or personal property of the School District with a value of less than \$10,000:

1. Items having no resale value may be offered without cost to charitable and civic organizations or disposed of by the most efficient method without Board approval.
2. Items having resale value:
 - a. Those having a fair market value of less than \$500 may be disposed of by the Superintendent and/or administrative assistant(s) at the most advantageous price by private sale, without advertising and without Board approval.
 - b. Disposal of items with a fair market value of \$500 to \$10,000 will be sold upon Board approval by private sale.

All money received from the sale of equipment, materials, or supplies will be deposited in the general fund of the District or in the fund that purchased the items, if permitted by law.

All real or personal property purchased with federal funds and declared to be surplus must be disposed of in accordance with federal regulations pertaining to such equipment.

Obsolete books shall be disposed of in accordance with state law.

Records of the disposal will be kept and maintained for ten years.

Adopted: April 11, 1985

Re-adopted by Revision: January 15, 2004

DP TAX SHELTERED ANNUITY

The Indian Creek Board of Education will make provisions for staff members to voluntarily participate in a Tax-Sheltered annuity and/or deferred compensation plan under the following guidelines, which were adopted solely for the operating convenience of the Board and not for the purpose of establishing a plan or otherwise to grant employees rights in addition to those provided under Ohio law.

1. The company(s) offering the annuities, deferred comp, or the custodial accounts must be approved and licensed to do business in the State of Ohio for the purpose of providing such benefits under IRC Sections 403, 457, Public Law 87-370 or any equivalent income tax law.
2. Any company or custodian seeking to procure business in the school district must file a formal request with the Office of the Treasurer. The request shall include:
 - A. Certification that the company or custodian has been approved by the Commissioner of Insurance for the State of Ohio.
 - B. Certification that any such company or custodian and soliciting agent thereof agrees to comply with all the administrative rules and procedures issued by the board.
 - C. Certification that such company or custodian has a minimum number of at least five employees or 1% of the total number of employees (whichever is greater) not to exceed fifty employees. When the number of annuities falls below this participation level, additional annuity contracts will not be accepted until the total number of annuities is returned to five or 1% of the total employees whichever is greater.
 - D. Newly hired employees who were actively participating in a 403(b) or a 457 plan through their previous employer will be able to establish a billing with that company or custodian. But said company/custodian must abide to 2(C) above as well as all other rules herein if they desire to procure additional business in the school district.
3. The company or custodian must indemnify the Board of Education through a Hold Harmless Agreement as provided by the Board. The company/custodian shall abide by all board policies and procedures as well as all Internal Revenue Codes relative to and consistent with Code Sections 403 and 457 (e.g. minimum distributions and excessive contributions).
4. The following documents must be properly completed and filed with the Board Office of the Treasurer thirty days prior to the effective date:
 - A. Certification of the company or custodian as required in Paragraph 2 (A)(B)(C) hereof.
 - B. The salary reduction agreement in duplicate. Said agreement shall be provided by the Board. The effective date shall be the first of the month. Salary reduction shall commence on the next applicable pay period.
 - C. The company or custodian must provide a maximum exclusion allowance calculated on all salary reduction agreements entered into by the parties, which includes the employee, employer and the company/custodian. The company shall agree to be responsible for all costs, expenses, fees and damages incurred by the Board and/or participant in connection with the implementation and administration of the plan by reason of a challenge to the maximum exclusion allowance computed for any participant of the plan as a result of the companies or custodians' negligence.
 - D. Any company/custodian accepting a transfer or rollover of funds shall be required to abide to paragraph 4(C).
 - E. The employer will assist the company/custodian in providing STRS and SERS information as well as the employees' years of service with current employer. In addition, the school district will provide the company/custodian the amount of the salary reduction currently in force.

5. Premiums or contributions will be limited to not less than five dollars (\$5.00) per pay period. Contributions over this amount shall be in even dollars per pay period.
 - A. No partial contribution or premium payment will be made. If for any reason the contribution or premium payment is not available at salary reduction time to transmit to the company/custodian when due, the employee will be notified.
 - B. The employee is personally responsible for any additional changes such as loan repayment and interest as a result of executing any contractual agreement. It is the responsibility of the company/custodian to advise the Board Treasurer regarding failure of repayment for tax reporting purposes. Although it is still the responsibility of the company/custodian to issue all applicable 1099's.
6. An annuity change requires the completion of a salary reduction agreement.
7. A salary reduction agreement may be discontinued by the employee provided that no less than 15 days' notice has been given to the employer.
8. The Board may restrict or limit contribution on behalf of employees to the extent that the total contributions for an employee would exceed the applicable IRC 402, 403, 415 or 457 limits, or any subsequent federal regulations or determination that would otherwise subject the salary reduction to income tax.
9. It is understood that employee contributions exceeding the IRC limits would be currently treated as income and may be subject to additional taxes, interest and penalties. It is the intent of the Board of Education to instruct the companies/custodians, as well as the employees of the Board to act in a prudent manner in all salary reduction agreements.
10. The Office of the Treasurer will certify that no other salary reduction agreements have been made during any applicable tax year that would be in conflict with IRC regulations for purposes of 403 and/or 457 reductions.
11. The Treasurer of the Board of Education shall be authorized to sign and execute on behalf of the Board all documents necessary to effect said purchase and indemnify the Board.
12. The Board of Education shall assume no liability in connection with the purchase or subsequent investment of any such contracts. The Board does not endorse any one plan.

Adopted: January 15, 2004

Revised: May 24, 2007; December 18, 2008

Legal Reference: ORC: 9.90; 9.91

DR HIPAA PRIVACY POLICY

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) grants individuals the right to receive notice of the uses and disclosures of their protected health information that may be made by the School District, and sets forth the individual's rights and the School District's legal obligations with respect to protected health information. The purpose of this policy is to assist the School District in complying with the HIPAA privacy standards, to ensure that individuals receive adequate notice of the School District's practices with regard to the dissemination and use of protected health information, and to protect the confidentiality and integrity of protected health information.

Definitions

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

Individually Identifiable Health Information is a subset of health information, including demographic information collected from an individual and is created or received by a health care provider, health plan, employer, or health care clearinghouse; relates to past, present, or future physical or mental health or condition of an individual, the provision of health care to an individual, or the past, present, or future payment for the provision of health care to an individual; and identifies the individual, or with respect to which there is a reasonable basis to believe the information can be used to identify the individual.

Protected Health Information is individually identifiable health information that is transmitted by electronic means; maintained in any electronic medium, such as magnetic tape, disc, or optical file; or transmitted or maintained in any other form or medium, such as paper, verbal, email, or fax.

Covered Functions means those functions of the School District the performance of which makes the School District a health plan, health care provider, or health care clearinghouse.

Designated Record Set is a group of records maintained by or for the School District that is medical records and billing records about individuals; the enrollment, payment, claims adjudication, and case or medical management systems; or used in whole or in part by the School District to make decisions about individuals.

Business Associate is a person or entity that provides certain functions, activities, or services for or on behalf of the School District involving the use and/or disclosure of protected health information.

Confidentiality of Individually Identifiable Health Information

All officers, employees, and agents of the School District shall preserve the confidentiality and integrity of individually identifiable health information pertaining to any individual. Individually identifiable health information is protected health information and shall be safeguarded to the extent possible in compliance with the requirements of the security and privacy rules and standards established by the HIPAA.

The School District and its officers, employees, and agents will not use or disclose an individual's protected health information for any purpose without the properly documented consent or authorization of the individual or his/her authorized representative unless required or authorized to do so under state or federal law or this policy, unless an emergency exists, or unless the information has been sufficiently de-identified that the recipient of the information would be unable to link the information to a specific individual.

All officers, employees, and agents of the School District are expected to comply with and cooperate fully with the administration of this policy. The School District will not tolerate any violation of the HIPAA privacy or security standards or this policy. Any such violation shall constitute grounds for disciplinary action up to and including termination of employment.

Any officer, employee, or agent of the School District who believes that there has been a breach of these privacy and security policies and procedures or a breach of the integrity or confidentiality of any person's protected health information shall immediately report such breach to his or her immediate supervisor or the Privacy/Security Officer. The Privacy/Security Officer shall conduct a thorough and confidential investigation of any reported breach and notify the complainant of the results of the investigation and any corrective action taken.

The School District will not retaliate or permit reprisals against any employee who reports a breach to the integrity or confidentiality of protected health information. Any employee involved in retaliatory behavior or reprisals against another individual for reporting an infraction of this policy shall be subject to disciplinary action up to and including termination of employment.

Security Provisions

The School District shall take reasonable steps to limit the use and/or disclosure of and requests for protected health information to the minimum necessary to accomplish the intended purpose of the use, disclosure or request and to determine the extent to which various classifications of employees need access to such information. The School District shall also implement reasonable administrative, technical, and physical safeguards to protect individually identifiable health information from any intentional or unintentional use or disclosure and that mitigate, to the extent practicable, any harmful effect that is known to the School District as a result of a use or disclosure of protected health information in violation of this policy or the HIPAA privacy and security standards. The School District's security measures shall include the following:

- A. Administrative procedures to guard data integrity, confidentiality, and availability, including documented, formal practices to manage the selection and execution of security measures to protect data and to manage the conduct of personnel in relation to the protection of data;
- B. Physical safeguards to protect data integrity, confidentiality, and availability including the protection of physical computer systems and related buildings and equipment from fire and other natural and environmental hazards and from intrusion and the use of locks, keys, and other administrative measures to control access to computer systems and facilities;
- C. Technical security services to protect data integrity, confidentiality, and availability including processes put in place to protect information and to control individual access to information;
- D. Technical security mechanisms including processes put in place to protect against unauthorized access to data that is transmitted over a communications network; and
- E. The optional use of an electronic digital signature.

Mitigating the Effects of Unauthorized Use or Disclosure

If the Privacy/Security Officer determines that there has been a breach of this privacy policy or the procedures of the School District, he/she shall make a determination of the potential harmful effects of the unauthorized use or disclosure and decide upon a course of action to minimize the harm. Any individual responsible for the unauthorized use or disclosure shall be referred to the Superintendent or designee for appropriate disciplinary action.

Use or Disclosure of Personal Health Information

The School District may use and disclose personal health information, without the written consent of the individual or his/her authorized representative, both within and outside of the District, for the following purposes:

- A. Treatment: The provision, coordination, or management of health care, health care services or supplies related to an individual and related services by or among providers, providers and third parties, and referrals from one provider to another.
- B. Payment: Activities undertaken by a health plan to obtain premiums or determine responsibility for coverage, or activities of a health care provider or health plan to obtain reimbursement for the provision of health care. Payment activities include, but are not limited to, billing, claims management, collection activities, eligibility determination, and utilization review.
- C. Health Care Operations: Activities of the School District to the extent such activities are related to covered functions including quality assessment and improvement activities; credentialing health care professionals; insurance rating and other insurance activities related to the creation or renewal of a contract for insurance; conducting or arranging for

medical review, legal services and auditing functions, including compliance programs; business planning such as conducting cost-management and planning analyses to managing and operating the School District including formulary development and administration, development, improvements for methods of payment or coverage policies; business management and general administration activities; due diligence in connection with the sale or transfer of assets to a potential successor in interest if the potential successor is a covered entity or will become a covered entity; consistent with privacy requirements, creating de-identified health information, fundraising for the benefits of the covered entity and marketing for which an individual authorization is not required.

- D. As required by law.
- E. For public health activities.
- F. About victims of abuse, neglect, or domestic violence.
- G. To health oversight agencies in connection with health oversight activities.
- H. For judicial and administrative proceedings.
- I. For law enforcement purposes.
- J. Regarding decedents to coroners, medical examiners, and funeral directors.
- K. For research if a waiver of authorization has been obtained.
- L. To prevent serious and imminent harm to the health or safety of a person or the public.
- M. For specialized governmental functions.
- N. Military and veterans activities.
- O. National security and intelligence.
- P. Protective services for the President and others.
- Q. To the Department of the State to make medical suitability determinations.
- R. To correctional institutions and law enforcement officials regarding an inmate.
- S. Workers' compensation if necessary to comply with the laws relating to workers' compensation and other similar programs.

Prior to releasing any protected health information for the purposes set forth above, the School District representative disclosing the information shall verify the identity and authority of the individual to whom disclosure is made. This verification may include the examination of official documents, badges, driver's licenses, workplace identity cards, credentials, or other relevant forms of identification or verification.

Authorization

The School District shall not disclose protected health information for purpose other than those set forth above without a valid authorization. A valid authorization is a document signed by the individual that gives the School District permission to use specified health information for a specified purpose and time frame. The School District shall not condition the provision of treatment, payment, enrollment in the health plan, or eligibility for benefits on an individual's provision of authorization except:

- A. The School District may condition the provision of research-related treatment on the provision of authorization.
- B. A health plan may condition enrollment or eligibility for benefits on the provision of an authorization requested by the plan prior to enrollment.
- C. The authorization is sought for the plan's eligibility or enrollment determinations relating to the individual or for its underwriting or risk rating determinations.
- D. The School District may condition provision of health care that is solely for the purpose of creating protected health information for disclosure to a third party on the provision of authorization for the disclosure of the protected health information to the third party.

To be valid, an authorization shall contain at least the following elements:

- A. A description of the information to be used or disclosed that identifies the information in a specific and meaningful fashion;

- B. The name or other specific identification of the person(s) or class of person(s) authorized to make the requested use or disclosure;
- C. The name or other specific identification of the person(s) or class of person(s) to whom the School District may make the requested use or disclosure;
- D. An expiration date or an expiration event that relates to the individual or the purpose of the use or disclosure;
- E. A statement of the individual's right to revoke the authorization in writing and the exceptions to the right to revoke together with a description of how the individual may revoke the authorization;
- F. A statement that information used or disclosed pursuant to the authorization may be subject to redisclosure by the recipient and no longer be protected by this rule; and
- G. Signature of the individual and date and, if the authorization is signed by a personal representative of the individual, a description of such representative's authority to act for the individual.

In addition to the requirements set forth above, authorization requested by the School District for its own use of protected health information that it maintains, must comply with the following additional requirements:

- A. A statement that the School District will not condition treatment, payment, enrollment in the health plan, or eligibility for benefits upon the individual's provision of authorization for the requested use;
- B. A description of each purpose of the requested use or disclosure;
- C. A statement that the individual may inspect or copy the protected health information to be used or disclosed and refuse to sign the authorization; and
- D. If the disclosure of the requested information will result in direct or indirect remuneration to the School District from a third party, a statement that remuneration will result.

The School District shall provide the individual with a copy of the signed authorization.

An authorization for the use or disclosure of protected health information may not be combined with any other document to create a compound authorization.

An authorization is not valid if the document submitted has any of the following defects:

- A. The expiration date has passed or the expiration event is known to have occurred;
- B. Any required element is missing or has not been filled out;
- C. The authorization has been revoked;
- D. The authorization has been improperly combined with another document;
- E. The School District has violated the rules on making the authorization a condition; or
- F. Any material information in the authorization is known to be false.

An individual may revoke an authorization at any time, provided the revocation is in writing.

Rights Related to Protected Health Information

Individuals shall have the following rights with regard to their protected health information:

- A. Access. Individuals shall have the right to access their own protected health information that is maintained in record sets of the School District and its business associates.
- B. Restrictions. Individuals shall have the right to request restrictions on how the School District will use or disclose their own protected health information for treatment, payment or health care operations and how their information will be disclosed or not disclosed to family members or others involved in their care. The School District shall comply with the individual's reasonable request to receive communications of protected health information by alternative means or at alternative locations.
- C. Amendment. Individuals shall have the right to amend erroneous or incomplete protected health information unless the information:
 1. Was not created by the School District;
 2. Is not in a designated record set or is not otherwise available for inspection;
 3. Is accurate and complete; or

4. Would not be subject to the right of access.

A request to amend protected health information must be submitted to the Privacy/Security Officer in writing. The Privacy/Security Officer shall review the request and respond in writing within thirty calendar days. If a request to amend is denied, the individual may appeal the denial using the complaint procedure set forth in this policy. The denial must be written in plain language and contain:

- The basis for the denial;
- A statement of the individual's right to submit a written statement disagreeing with the denial and how it may be filed;
- A statement that, if the individual does not submit a statement of disagreement, his/her right to request that the request for amendment and its denial be provided with any future disclosure of the protected health information that is the subject of the request for amendment;
- A description of how the individual may appeal the denial; and
- The right of the School District to reasonably limit the length of the statement of disagreement.

The School District may also choose to prepare a written rebuttal to the statement of disagreement and provide a copy to the individual. All of the statements related to the amendment denial shall become part of the individual's designated record set and shall be linked to the individual's protected health information.

- D. Accounting. Individuals shall have the right to an accounting of disclosures of their own protected health information that is maintained in record sets of the School District and its business associates. Such accounting shall include a period of six years prior to the request, beginning on April 14, 2003.

Business Associates

The School District, its officers, employees, and agents shall not disclose protected health information to any business associate in the absence of a written contract with the business associate that assures that the business associate will use the information only for the purposes for which it was engaged by the School District; will safeguard the information from misuse; and will assist the School District in complying with its duties to provide individuals with access to health information about them and a history of certain disclosures. The School District shall disclose protected health information to a business associate for the sole purpose of assisting the District in completing healthcare functions, not for the independent use by the business associate.

The School District shall enter into a contract with each business associate, which shall be a document separate from the service agreement. The Privacy/Security Officer shall be responsible for managing all business associate contracts and ensuring that they are current and in compliance with the requirements of this policy and the HIPAA privacy rule. Under the contract, the business associate shall be obligated to notify the Privacy/Security Officer when unauthorized uses and/or disclosures of protected health information have occurred in the business associate's organization. The Privacy/Security Officer will take appropriate steps to address the violation up to and including termination of the business associate contract.

However, the School District shall not be liable for privacy violations of a business associate, and the School District is not required to actively monitor or oversee the means by which a business associate carries out safeguards or the extent to which a business associate abides by the requirements of the contract.

Privacy/Security Officer

The Treasurer shall be the privacy/security officer for the School District. The privacy/security officer will be responsible for overseeing all ongoing activities related to the development, implementation,

maintenance, and adherence to the School District's policies and procedures concerning the security and privacy of protected health information.

Complaint Procedure

The following procedure shall be used for the processing of complaints regarding the collection, use, management, disclosure, or amendment of protected health information:

Step 1 – A written complaint must be submitted to the Privacy/Security Officer. A complaint can also be made directly to the Secretary of Health and Human Services. Upon receipt of a complaint, the Privacy/Security Officer will review the complaint, conduct any necessary investigation, and provide the complainant with a written disposition within ten working days.

Step 2 – The disposition of the Privacy/Security Officer may be appealed by the complainant to the Superintendent or designee within ten working days of receipt of the disposition of the Privacy/Security Officer. The Superintendent or designee shall meet within ten school days with the complainant, the Privacy/Security Officer, and any other necessary individuals. The Superintendent or designee will respond in writing to the complainant within ten working days following the meeting.

Step 3 – If the complaint is not satisfactorily resolved, a written appeal may be made to the Board of Education within ten school days of receipt of the Superintendent's decision. The Board of Education will meet with the complainant at its next regular meeting, and provide a written response to the complaint no later than the following regular meeting.

Notice

The School District shall distribute a Notice of Privacy Practices no later than April 13, 2003, and thereafter to individuals at the time of their enrollment in the health plan and within sixty days of any material revision. The notice shall also be posted in a clear and prominent location in each facility in the School District and be printed in staff handbooks and the health plan booklet. The School District will also notify individuals covered by the health plan of the availability of and how to obtain the notice at least once every three years. The notice shall adequately inform individuals of their rights to:

- A. Request restrictions on certain uses and disclosures of protected health information;
- B. Request the communication of confidential information by some reasonable alternative means or at an alternative location;
- C. Inspect and copy records or receive a summary of specific information;
- D. Request that protected health information be amended;
- E. Request an accounting of certain disclosures of protected health information; and
- F. Receive a paper copy of the notice upon request.

Training

All employees and business associates shall receive training regarding the School District's privacy policies and procedures as necessary and appropriate to carry out their job duties. Training shall also be provided when there is a material change in the School District's privacy practices or procedures.

Documentation

Documentation shall be required in support of the policies and procedures of the School District and all other parts of the HIPAA privacy regulations that directly require documentation, including, but not limited to, all authorizations and revocations of authorizations and complaints and disposition of complaints. All documentation shall be kept in written or electronic form for a period of six years from the date of creation or from the date when it was last in effect, whichever is later.

NOTICE OF PRIVACY PRACTICES

Effective Date: April 14, 2003

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

If you have any questions about this notice, please contact the Treasurer/CFO, at (740) 266-2912.

Who Will Follow the Requirement of This Notice. This notice describes the School District's practices and those of its employees and business associates. The School District, its employees, and its business associates may share medical information with each other for the purposes of treatment, payment, or other operations of the School District as described in this notice.

Privacy of Health Information. We understand that medical information about you and your health is personal. This notice will tell you about the ways in which we may use and disclose medical information about you. We will also describe your rights and certain obligations that we have regarding the use and disclosure of medical information. We are required by law to:

- Assure the medical information that identifies you is kept private;
- Give you this notice of our legal duties and privacy practices with respect to medical information about you; and
- Follow the terms of the notice that is currently in effect.

Use and Disclosure of Medical Information. The following describes the different ways that we may use and disclose medical information. Generally, private health information may be released without your authorization for the purposes of treatment, payment, or other healthcare operations of the School District. Medical information may also be released for the following purposes:

- As required by law.
- For public health services.
- In connection with the investigation of abuse, neglect, or domestic violence.
- To health oversight agencies in connection with health oversight activities.
- For judicial and administrative proceedings.
- For law enforcement purposes.
- To coroners, medical examiners, and funeral directors.
- For research if a waiver of authorization has been obtained.
- To prevent serious and imminent harm to the health or safety of a person or the public.
- For specialized governmental functions.
- For military and veterans activities.
- For national security and intelligence.
- For protective services for the President and others.
- To the Department of the State to make medical suitability determinations.
- To correctional institutions and law enforcement officials regarding an inmate.
- For workers' compensation if necessary to comply with the laws relating to workers' compensation and other similar programs.

Rights Regarding Medical Information. You have the following rights regarding medical information that we maintain about you:

- **Right to Inspect and Copy.** You have the right to inspect and copy medical information that may be used to make decisions about you, including medical and billing records. To inspect and copy medical information about you, you must submit your request in writing to the Treasurer. If you request a copy of this information, we may charge a fee for the costs of copying, mailing, or other supplies associated with your request. We may deny your request to inspect and copy in certain very limited circumstances, and if you are denied access to medical information, you may request that the denial be reviewed.
- **Right to Amend.** If you feel that medical information we have about you is incorrect or incomplete, you may ask us to amend the information. You have the right to request an amendment for as long as the information is kept by or for the School District. To request an

amendment, your request must be made in writing and submitted to the Treasurer. In addition, you must provide a reason that supports your request. We may deny your request if it is not in writing or properly supported by a reason; or the information was not created by us; is not part of the medical record kept by the School District; is not part of the information that you would be permitted to inspect and copy; or is accurate and complete.

- **Right to an Accounting.** You have the right to request an accounting of disclosures. This is a list of the disclosures we have made of medical information about you. To request this list, you must submit your request in writing to the Treasurer. Your request must state a time period that may not be longer than six years and may not include dates before April 14, 2003. Your request must also indicate in what form you want the list (for example, on paper or electronically). The first list that you request within a 12-month period will be free. For additional lists, we may charge you for the cost of providing the list. We will notify you of the cost involved and you may choose to withdraw or modify your request before any cost is incurred.
- **Right to Request Restrictions.** You have the right to request a restriction or limitation on the medical information that we use or disclose about you for treatment, payment, or healthcare operations. You also have the right to request a limit on the medical information that we disclose about you to someone who is involved in your care or the payment for your care. However, we are not required to agree to your request. If we do agree, we will comply with your request unless the information is needed to provide you with emergency treatment. To request restrictions, you must make a written request to the Treasurer telling us what information you want to limit; whether you want to limit our use, disclosure or both; and to whom you want the limits to apply, for example disclosures to your spouse.
- **Right to Request Confidential Communications.** You have the right to request that we communicate with you about medical matters in a certain way or at a certain location, for example by mail or only at work. To request confidential communications, you must make your request in writing to the Treasurer and specify how or where you wish to be contacted. We will not ask you the reason for your request and will accommodate all reasonable requests.
- **Right to a Paper Copy of This Notice.** You have the right to a paper copy of this notice. You may ask us to give you a copy of this notice at any time. Even if you have agreed to receive this notice electronically, you are still entitled to a paper copy. You may obtain a copy of this notice by contacting the Treasurer's Office.

Changes to This Notice. We reserve the right to make changes to this notice, and to make the revision or change applicable to medical information we already have about you. We will post a copy of the current notice in each building in the School District.

Complaints. If you believe your privacy rights have been violated, you may file a complaint with the School District. To file a complaint, please contact the Treasurer/CFO, Indian Creek Local School District, 587 Bantam Ridge Road, Wintersville, Ohio, 43953 (740) 266-2912. All complaints must be submitted in writing. You can also complain to the Office for Civil Rights, U.S. Department of Health and Human Services, 200 Independence Avenue, S.W., Room 509F, HHH Building, Washington, D.C. 20201-0004, (800) 368-1019.

Other Uses of Medical Information. Other uses and disclosures of medical information not covered by this notice will be made only with your written permission. If you provide us with permission to use or disclose medical information about you, you may revoke that permission in writing at any time. If you revoke your permission, we will no longer use or disclose medical information about you for the reason covered by your written authorization. However, we will not be able to take back any disclosures that we already made during any period in which your permission was in effect.

Adopted: March 27, 2003

Re-adopted by Revision: January 15, 2004