

# 6000 MISCELLANEOUS



## 6010 Purchases from School Corporation Funds

All M.S.D. Wabash County School employees shall comply with the regulations of the State Board of Accounts, which require that all purchases of materials or services constituting a claim against budgeted funds must be initiated on a written purchase order indicating the estimated cost of materials or services, approved in advance by the Business Manager.

A list of claims shall be made available to each member of the Board of School Trustees at each regular meeting. After action has been taken by the Board approving payment of claims, the claims shall be processed for payment. If any claim is not approved for payment, a notation shall be made on the claims list.

Any claim for purchases of materials or services which has not been authorized on a properly prepared purchase order may become the personal obligation and liability of the individual ordering the materials or services.

## 6020 Extracurricular Accounting

The building principal shall be responsible for establishing procedures and keeping an accurate record of all financial transactions pertaining to the receipt of money, fees, or expenditures for all extracurricular funds. A treasurer shall be appointed in each school, shall be bonded, and shall maintain an accurate record in the manner prescribed by the State Board of Accounts.

No student, teacher, or other employee shall be permitted to purchase or order any item to be paid from the extracurricular accounts without first having the approval of the building principal.

Claims for extracurricular purchases which have not been authorized on properly prepared purchase orders may become the personal obligation and liability of the individual ordering the materials or services.

## 6030 Extracurricular Interest Income Use

The establishment of a school extracurricular interest account is permitted in each school building where extracurricular fund accounts are used. This account shall be the responsibility of and administered by the school building principal in the same manner as all other extracurricular funds.

This established account may be spent for any purpose for which school corporation education fund or operations fund monies may be used, upon approval of the principal in charge of the school building and accounted for by the building treasurer. Equipment, materials, and supplies purchased with interest income become the property of the school corporation.

These expenditures should be in accordance with the general administration policies of the school corporation. Therefore, the procedures of Board Policy 6010 Purchase from School Corporation Funds would apply to any equipment purchase or building repair over \$1,000.

In no case shall total expenditures during a fiscal period for school promotion from this account exceed \$3,000.

## 6040 Disaster Plans

Appropriate plans to ensure the safety of students and employees during weather and other emergencies shall be developed by the Superintendent and his administrative staff and reviewed

annually. Such plans shall include provisions for periodic evacuation drills for all emergencies as required by state laws and municipal codes. Such plans shall also include the posting of specific instructions in each classroom or other instructional areas for exiting the building in the event of an emergency.

## **6050 Universal Precautions**

The Superintendent shall develop a Bloodborne Pathogen Exposure Control Plan which the Board shall review and approve. This plan outlines procedures to limit the exposure of individuals to bloodborne pathogens such as AIDS (Acquired Immune Deficiency Syndrome) or Hepatitis B, in accordance with state and federal law. Following Board approval of the Bloodborne Pathogen Exposure Control Plan, the Superintendent shall periodically bring the Plan for review at least once every three years.

## **6060 Harassment**

It is the policy of the Metropolitan School District of Wabash County to maintain learning and working environments that are free from harassment.

It shall be a violation of this policy for any employee of the Metropolitan School District of Wabash County to harass another employee or student through unwelcome conduct or communications as defined in this policy. It shall also be a violation of the policy for any students to harass another student or employee through unwelcome conduct or communication as defined in this policy. The use of the term "employee" also includes non-employee and volunteers whose work is subject to the control of school authorities. The term "harassment" as used in this policy includes, but is not limited to, sexual harassment, racial harassment, and harassment on the basis of religion, gender, sexual orientation, age, veteran status, or disability. The term "race" or "racial" as used in this policy refer to all forms of discrimination prohibited by Title VI of the Civil Rights Act of 1964, i.e., race, color, and national origin.

### Types of Harassment

Harassment consists of unwelcome comments, unwelcome advances, requests for favors, and other inappropriate verbal or physical conduct when made by any employee to a student, when made by any employee to another employee, when made by any student to another student, or when made by any student to an employee where:

1. Submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment or education;
2. Submission to or rejection of such conduct by an individual is used as a basis for academic or employment decisions affecting that individual;
3. Such conduct has the purpose or effect of substantially interfering with an individual's academic or professional performance or creating an intimidating, hostile, or offensive employment or educational environment; and/or
4. Such conduct is engaged in by volunteers and/or non employees over which the school corporation has some degree of control of their behavior while on school property.

### Examples of Harassment

Harassment includes, but is not limited to, the following;

1. Conduct of a sexual nature may include verbal or physical sexual advances and/or comments regarding physical or personality characteristics of a sexual nature,

2. Verbal harassment or abuse,
3. Repeated remarks to a person with demeaning implications, and/or
4. Engagement in harassment accompanied by implied or explicit threats concerning one's grades, job, promotion, and/or salary increase.

Verbal or physical conduct constitutes harassment when the allegedly harassed employee or student has indicated, by his or her conduct or verbal objection, that it is unwelcome. An employee or student who has initially welcomed such conduct by active participation must give specific notice to the alleged harasser that such conduct is no longer welcome in order for any such subsequent conduct to be deemed unwelcome.

### **Complaint Procedures**

#### **Procedure for Employees:**

1. Any employee who alleges harassment by another employee or by a student in the school district may use the complaint procedure explained below or may complain directly to his or her immediate supervisor, building administrator, or Superintendent or designee. Filing of a complaint or otherwise reporting harassment will not reflect upon the individual's status nor will it affect future employment, or work assignments.
  2. The right of confidentiality, both of the complainant and of the accused, will be respected consistent with the school corporation's legal obligations and the necessity to investigate allegations of misconduct and to take corrective action when this conduct has occurred. All completed reports will be maintained in confidential files in The Administration Office. Discipline documents, if required, but no incident reports may be maintained in the employees' file.
3. Reporting of Harassment

#### **All reports of harassment shall be handled in the following manner:**

1. Reports are preferred in writing on forms supplied by the district. If a verbal complaint is made, the receiver of the complaint shall complete a written report;
2. Reports must name the person(s) charged with harassment and state the facts;
3. Reports must be presented to the Superintendent or designee, who will thoroughly investigate the alleged harassment. Should the Superintendent be an inappropriate contact, the report shall be presented to the school attorney;
4. If and when a report is substantiated, the Superintendent and/or building administrator shall follow established disciplinary procedures. The alleged parties' names will not be released to the public unless required by law.

#### **Procedure for Students:**

1. Any student who alleges harassment by any employee or by another student in the school district may use the complaint procedure explained below or may complain directly to a building administrator, school counselor, or school social worker. Filing a complaint or otherwise reporting harassment will not reflect upon the

individual's status, nor will it affect grades or class placements.

2. The right of confidentiality, both of the complainant and the accused, will be respected consistent with the school corporation's legal obligations and the necessity to investigate allegations of misconduct and to take corrective action when this conduct has occurred. All completed reports will be maintained in confidential files of the Building Administrator and/or school counselor as appropriate. Reports are not to be filed as a part of a student's permanent school record.

**All reports of harassment shall be handled in the following manner:**

1. Reports are preferred in writing on forms supplied by the District. If a verbal complaint is made, the receiver of the complaint shall complete a written report;
2. Reports must name the person(s) charged with harassment and state the facts;
3. If the victim or perpetrator is a student, the report must be presented to the building administrator where the alleged conduct took place as well as the school(s) where the involved student is enrolled. Should the building administrator not be an appropriate contact, the report must be presented to the social worker;
4. The building administrator should determine if the complaint meets the definition of harassment as prescribed in this policy. If the complaint involves matters that meet the legal definition of child abuse, then the matter should be handled according to the child Abuse Reporting Policy;
5. If the complaint is harassment, the building administrator, school counselor, or school social worker shall take the following steps:
  - (a) Complete the Investigative Report of Alleged Harassment,
  - (b) Conduct an information gathering interview with any students or staff who have knowledge of the situation, and
  - (c) Contact the parents of all students known to be involved.

**The report and the results of the investigation will be utilized by the building administrator to:**

1. Determine appropriate disciplinary action,
2. Determine need for counseling referral, and
3. Determine who will be responsible for continued monitoring and appropriate follow-up of the situation.

### **Sanctions for Misconduct**

1. Administrators and supervisors who either engage in harassment either directly or indirectly, or tolerate such conduct by other employees or students shall be subject to disciplinary actions subject to this policy and to state law due process requirements.
2. A substantiated charge against an employee in the school corporation shall subject such employee to disciplinary action including but not limited to reassignment, suspension, or discharge.
3. A substantiated charge against a student in the school corporation shall subject that student to disciplinary action consistent with the school discipline policy.

### **False Reporting**

Any person who knowingly files false charges against an employee or a student shall be subject to disciplinary action.

### **Notification of this Policy**

The entire Harassment Policy will be circulated to all schools and departments of the Metropolitan School District of Wabash County and be incorporated in the Board Policy Manual, student handbooks, teacher handbooks, and employee handbooks.

## **6070 PEST CONTROL**

M.S.D. Wabash County is committed to providing students a safe environment by preventing them from being exposed to pests and pesticides. While pesticides protect students from pests that may be found in the school and its surrounding grounds, under some circumstances they may pose a hazard to the students. Therefore, pest control practices may involve a variety of chemical and non-chemical methods that are designed to control pests effectively while minimizing potential pesticide exposure to the students.

The district will:

1. Inform annually parents and staff members of the district's pest control policy as a provision in the student handbook.
2. Provide the name and phone number of the person to contact for information regarding pest control.
3. Establish a registry of parents and staff members who want to receive advance notice of all pesticide use and provide such notice.
4. Provide notice of planned pesticide applications to parents and employees who have requested advanced notice.
5. Provide notice of all pesticide applications to school nurses.
6. Maintain written record for at least 90 days of any pesticide applications.

The district will provide notice at least two school days prior to the date and time the pesticide application is to occur. The notice will include the date and time of the pesticide application, the

general area where the pesticide is to be applied and the telephone number to contact the school for more information. If an immediate threat to the public health necessitates pesticide application, the district shall give written notice as soon as possible.

The district may provide for training of school employees to become certified pest control applicators. The district may provide financial support for such training subject to budgetary constraints of the district.

The Superintendent shall prepare and disseminate regulations for the implementation of this policy.

## **6080 Internet Acceptable Use**

### **MSDWC Student Responsible Use Guidelines**

#### **Statement of Purpose**

MSD of Wabash County believes that students need access to technology when they act in a responsible, efficient, courteous, and legal manner which supports the district vision and mission. Internet access and other technologies available to students and teachers offer a multitude of global resources. The goal in providing these services is to enhance the educational development of the students. It is important that users understand their responsibilities and conduct themselves as responsible learners at all times. As part of 21st century learning, teachers and students will be using Web Tools, which may include, but not be limited to, blogs, wikis, podcasts, and videocasts through appropriate supervision. These technologies improve student communication and collaboration skills, provide a real audience, and extend learning beyond the classroom walls while building digital citizenship skills.

Responsible uses of technology are devoted to activities that support teaching and learning. The following are the agreements about the use of technology.

#### **I will:**

- Keep private information private. (My password and identity are mine and not to be shared.)
- Treat others with respect, both online and offline.
- Strive to be a responsible digital citizen.
- Encourage others to be good digital citizens.
- Use computers for school-related purposes during school hours.
- Credit my sources when I am using other people's information, images, or other material.
- Respect the work of other students and not copy, alter, or otherwise damage work that is not mine.
- Follow District policies, rules, and regulations
- Ask for permission before connecting my own devices to the District network.
- Take care of District technology equipment.

- Notify an adult immediately if by accident I encounter content which violate the rules of responsible use.
- Ask permission before I print while at school.

#### **I will not:**

- Read another student's private communications and schoolwork without permission.
- Use improper language or pictures.
- Use any form of electronic form of communication to harass, intimidate, ridicule, or otherwise harm others.
- Pretend to be someone else online.
- Give out my full name, password, address, or any other personal information to someone I don't know.
- Give out full names and addresses of others.
- Look for, read, view, or copy inappropriate pictures or information.
- Load my own software on the District network to use at school, unless I have received permission.
- Damage, change, or tamper with the hardware, software, settings, or the network in any way.
- Decorate the physical computer with stickers, writing, or other markings.

#### **I understand:**

- Sometimes my computer work may be lost and I should be careful to back up important work.
- Some things I read on the Internet may not be true.
- The computers and network belong to the District and that using them is a privilege, not a right.
- The computers, network, and printers may not work every day.
- It is my responsibility to make sure that any devices I use on the District network are approved.
- The things I do using a school computer or network are not private and that my teachers and District staff may review my work and activities at any time.
- If I break any of my promises, I might not be able to use technology or may experience other appropriate consequences.
- It is my responsibility to read and abide by the terms and conditions of and all revisions of this policy.

#### **Consequences for misuse:**

- I might not be allowed to use the computers or the District network if I break these rules.
- I may be suspended or expelled from school if I act irresponsibly.

**Student Name (printed)** \_\_\_\_\_ **Middle Initial** \_\_\_\_\_ **Date** \_\_\_\_\_

**Student Signature** \_\_\_\_\_ **Student ID Number** \_\_\_\_\_

**Parent Signature** \_\_\_\_\_ **Student Grade or Class section** \_\_\_\_\_

The Metropolitan School District of Wabash County shall provide its students, faculty, and staff access to the Internet to promote educational excellence and to achieve the corporation's educational mission, goals, and objectives. Use of the Internet should be based on specific curriculum-driven objectives and goals.

The Internet enables users to explore thousands of libraries, databases, bulletin boards, and other resources. Use of the Internet is an integral part of the district's curricula. Faculty members will provide guidance and instruction about the Internet to students. The district makes every reasonable effort to filter access to the Internet. The district's responsibilities include establishing reasonable boundaries of acceptable use, educating students about acceptable use, providing general supervision, and enforcing acceptable use guidelines. The district assumes no responsibility for any costs, liabilities, or damages that a user may incur while accessing the Internet.

Parents or legal guardians not wishing their student to have Internet access for curricular use must notify the school's administrator in writing.

**Guidelines:**

1. All users will follow copyright procedures.
2. Internet use may not violate any local, state, or federal laws or statutes.
3. Use of the Internet to access or process visual depictions of obscenity, child or adult pornography and/or materials harmful to minors, inappropriate text files, or files dangerous to the integrity of the network is prohibited.
4. MSDWC provided/monitored direct electronic communications are not private. These include, but are not limited to blogs, wikis, forums, e-mail, instant messaging, broadcasting and video/audio conferencing. Their use must be curriculum related and reflect all guidelines herein with particular emphasis on protection of personal identification information.
5. Users shall not use the network to harass or bully others.
6. Inappropriate use of the network for personal and private business is prohibited.
7. Any use of the network for product advertisement or partisan political lobbying is prohibited.
8. Users are prohibited from bypassing or attempting to bypass MSDWC servers or internet filters by any means, including but not limited to use of proxies or other anonymous website surfing.

It is important that students, staff and parents understand this policy. Violation of these guidelines can result in the termination of a user's access to MSDWC network. In addition, staff may be subject to disciplinary action, up to and including dismissal from employment.

## **6081 ELECTRONIC MAIL AND INTERNET USAGE**

### Purpose

This policy is intended to govern the management of electronic mail that is sent and received by members of the governing body, administrative, certified and non-certified and other employees of the MSD Wabash County School District (collectively "School Representatives") This policy also addresses other areas of internet usage and is consistent with the School Internet Usage Policy (Policy No. 6080).

This policy is drafted in accordance with Indiana and Federal statutes regarding access to public records and is intended to ensure compliance with those statutes as well as to limit access to information that is not available to the public under these statutes.

### Definitions - As used in this policy:

It is understood that any electronic mail communication that does not fall within one of the above-specified categories, and does not fall within another exemption under federal, state, or local law, will be subject to public access upon a proper request.

### Personal Electronic Mail and Internet Usage

1. Electronic mail is a public record. Any electronic mail sent or received by members of the Board, Superintendent, Administrators, or Teaching Personnel may be subject to disclosure to the public if it is maintained by the School, even if the content of the mail message is private, personal, and/or unrelated to the official capacity of the person sending or receiving it.
2. Any information regarding internet usage that may be stored on the school's server or computer hard drive, including but not limited to cookies, bookmarks or favorites, history, and temporary internet files, is a public record and may be subject to disclosure to the public if it is maintained by the School, even if the content is private, personal, and/or unrelated to the official capacity of the person who created the information.
3. "Acting in their official capacity" means:
  - a. acting to further or advance the purposes, policies or goals of the School, or
  - b. the office or position the individual holds for the School, or
  - c. acting pursuant to duties and responsibilities imposed as a result of occupying a certain position for the School.
  - d. As compared to furtherance or advancement of personal goals or purposes unrelated to an individual's position with the School.
  - e. "Administrator" means any individual employed as an administrator of MSD

Wabash County.

f. The "Board" means the MSD Wabash County Board of School Trustees.

g. The "Superintendent" means the Superintendent of MSD Wabash County.

h. The "School" means the school corporation known as MSD Wabash County.

i. "Teaching Personnel" means any individual employed as a teacher, teacher's aide, or instructor at any school within MSD Wabash County.

### Guidelines

1. The guidelines contained in this section of the policy apply to all electronic mail communication transmitted or received by School Representatives for the School, while acting in their official capacity as members of the Board, Superintendent, Administrators, or Teaching Personnel or other School employees as defined in Section II of this policy.
2. Under the Indiana Access to Public Records Act ("IAPRA"), certain categories of documents are protected from disclosure to the public. According IAPRA, the School may maintain certain types and categories of electronic mail communication between any member or members of the Board, the Superintendent, an Administrator, any Teaching Personnel, a third party, or any of them, and need not disclose them to the public. Those categories include, but are not limited to, the following categories:
  - a. Intra-district Advisory or Deliberative: Records that are intra-district advisory or deliberative material, including material developed by a private contractor under a contract with the School, that are expressions of opinion or are of a speculative nature, and that are communicated for the purpose of decision making.
  - b. Personal Notes: Diaries, journals, or other personal notes serving as the functional equivalent of a diary or journal.
  - c. Administrative or Technical: Administrative or technical information that would jeopardize a recordkeeping or security system.
  - d. Computer Codes: Computer programs, computer codes, computer filing systems, and other software that are owned by the School or entrusted to it.
  - e. Executive Session: Records specifically prepared for discussion in executive session or developed during discussion in an executive session under Ind.
  - f. School Safety: School safety and security measures, plans, and systems, including emergency preparedness plans developed.
  - g. Personnel File: Generally, information that would be included in the personnel file of any School employee or applicant for employment with the School is protected from disclosure to the public. However, certain types of information normally kept in the personnel file are not protected from disclosure:

- 1) the name, compensation, job title, business address, business telephone number, job description, education and training background, previous work experience, or dates of first and last employment of present or former officers or employees of the agency;
  - 2) information relating to the status of any formal charges against the employee; and
  - 3) information concerning disciplinary actions in which final action has been taken and that resulted in the employee being disciplined or discharged.
- h. Confidential Student Information: Student information deemed confidential under the Family Educational Rights and Privacy Act ("FERPA").
- i. Attorney-Client: Any information that is considered to be a privileged attorney-client communication or the work product of an attorney representing the School.
5. The School recognizes that enhancing computer literacy is and will continue to be an important part of the learning experience. The School expects all individuals who use computers owned by the School to use electronic mail and other internet facilities in a responsible manner and consistent with the School Internet Use Policy and with the understanding that public disclosure of such communications and records of internet usage may be required under the IAPRA.
  6. The School reserves the right to inspect any School computer and its files, memory, hard drive, and all associated components at any time and no user should have any expectation of privacy with respect to such person's use of such equipment.

## **6085 Website Guidelines and Responsibilities**

The Board recognizes that students, faculty, and staff may wish to post material on the district's website. The Superintendent shall promulgate Website Guidelines and Responsibilities to ensure that all material posted on the district's website furthers the educational mission of the school and complies with the district's policies regarding Internet acceptable use. All postings on the district's website must comply with the Website Guidelines and Responsibilities.

## **6090 Bullying**

It is the policy of the Metropolitan School District of Wabash County to maintain a positive learning environment that is free from bullying. Indiana law defines bullying as overt, repeated acts or gestures, including:

1. verbal or written communications transmitted in any manner including digitally or electronically;
2. physical acts committed; or
3. any other behaviors committed;

by a student or group of students against another student with the intent to harass, ridicule, humiliate, intimidate, or harm the other student.

It shall be a violation of this policy for any student to bully another student:

1. on school grounds immediately before, during, or immediately after school hours;
2. at any time when the school is being used by a school group;
3. off school grounds at a school activity, function or event;
4. when traveling to or from school or a school activity, function or event;
5. when using property or equipment provided by the school;
6. when using data or computer software that is accessed through a computer, computer system, or computer network of the school district; or
7. when the behavior has the effect of substantially disrupting the orderly educational environment of the school.

Students and/or parents should immediately report bullying to any school staff member.

MSDWC shall include in its curriculum programs that educate students as to the problems associated with bullying and the proper methods for reporting and addressing bullying.

Staff will investigate reports of bullying as appropriate and intervene when necessary. MSDWC will also encourage parents to become involved in resolving situations involving bullying.

## **6100 Local Wellness Policy**

The MSD of Wabash County promotes healthy schools by supporting wellness, good nutrition, and physical activity as part of the total learning environment. The Superintendent shall develop Implementation Guidelines for this policy in accordance with applicable statutes and regulations.

### **Wellness:**

As required by law, the Board of Education establishes the following wellness policy for the Metropolitan School District of Wabash County.

The Board recognizes that good nutrition and regular physical activity affect the health and well being of the Corporation's students. Furthermore, research suggests that there is a positive correlation between a student's health and well being and his/her ability to learn. Moreover, schools can play an important role in the developmental process by which students establish their health and nutrition habits by providing nutritious meals and snacks through the schools' meal programs, by supporting the development of good eating habits, and by promoting increased physical activity both in and out of school.

The Board, however, believes this effort to support the students' development of healthy behaviors and habits with regard to eating and exercise cannot be accomplished by the schools alone. It will be necessary for not only the staff, but also parents and the public at large to be involved in a community-wide effort to promote, support, and model such healthy behaviors and habits.

The Board sets the following goals in an effort to enable students to establish good health and nutrition habits:

## **A. Nutrition Education**

1. Nutrition education shall be included in the Health curriculum and integrated into other subject areas of the curriculum so that instruction is sequential and standards- based and provides students with the knowledge, attitudes, and skills necessary to lead healthy lives.
2. Nutrition education shall include opportunities for appropriate student projects related to nutrition, involving, when possible, school staff, families, and community agencies and organizations.
3. Nutrition education posters, such as My Plate, will be displayed in the cafeteria.
4. The Corporation shall provide information to parents that is designed to encourage them to reinforce at home nutrition education being taught at school.
5. It will be the goal of MSD that students be offered healthy taste testing opportunities during the school day to familiarize students with new foods.
6. It will be the goal of MSD to promote student health across various curricular areas.

## **B. Physical Education**

1. The sequential, comprehensive physical education curriculum shall provide students with opportunities to learn, practice and be assessed on developmentally appropriate knowledge, attitudes, and skills necessary to engage in lifelong, health-enhancing physical activity.
2. The K-12 program shall include instruction in physical education as well as opportunities to participate in competitive and non-competitive team sports to encourage lifelong physical activity.
3. Grades K-6 shall participate in physical education class at a minimum of once per week. Grades 7-8 shall participate in physical education class 1 semester per year and participate in health class one semester per year. Students in grades 9-12 shall participate in 2 semesters of physical education, one semester of health, and be offered elective PE.
4. All physical education teachers are licensed PE teachers and will be offered opportunities for continued training.
5. Planned instruction in physical education shall teach cooperation, fair play, and responsible participation.
6. Planned instruction in physical education shall meet the needs of all students, including those who are not athletically gifted.
7. Planned instruction in physical education shall be presented in an environment free of embarrassment, humiliation, shaming, taunting, or harassment of any kind.
8. Students shall not use regularly scheduled physical education class time to make up work in other subjects.

## **C. Physical Activity**

1. Schools shall encourage families to provide physical activity outside the regular school day, such as outdoor play at home, participation in sports sponsored by community agencies or organizations, and in lifelong physical activities like bowling, swimming, or tennis.
2. The school shall encourage families and community organizations to institute programs that support physical activity of all sorts.
3. All students are encouraged to participate in extracurricular activities and intramural programs that emphasize the physical activity.
4. In addition to planned physical education, the school shall provide age-appropriate physical activities (e.g., recess during the school day, intramurals and clubs before and after school, and interscholastic sports) that meet the needs of all students, including males, females, students with disabilities, and students with special healthcare needs.
5. It will be the goal of MSD that the school shall discourage staff from withholding physical activity, such as recess, as a means of discipline.
6. It will be the goal of MSD that the staff shall be encouraged to incorporate physical activity breaks during class.

#### **D. School-Based Activities**

1. The schools shall schedule mealtimes so there is minimum disruption by bus schedules, recess, and other special programs, group meetings, or events.
2. The school shall provide attractive, clean environments in which the students eat.
3. The school shall allow students a minimum of 20 minutes to eat lunch daily.
4. The school shall make available free drinking water during meals as well as throughout the school day.
5. Students, parents, and other community members shall have access to, and be encouraged to use the school's outdoor physical activity facilities when not used for scheduled student activities.
6. The school staff shall be encouraged to participate in a wellness program.
7. Schools in the system utilize electronic identification and payment systems, therefore, eliminating any stigma or identification of students eligible to receive free and/or reduced meals.
8. Students are discouraged from sharing their foods or beverages with one another during meal times, given concerns about communicable diseases, allergies and other restrictions on some students' diets.
9. It will be the goal of MSD that the staff will integrate wellness activities across the school setting, not just in the cafeteria.
10. It will be the goal of MSD that the staff will utilize social media to promote wellness activities across the school setting.

#### **E. Nutritional Promotion and Marketing**

1. All food or beverage items sold on school campus will meet the competitive food and beverage requirements.
  2. All foods and beverages provided, but not sold to students during the school day should adhere to the current Dietary Guidelines for Americans.
  3. Only those foods and beverages that meet the Smart Snack criteria will be permitted to be marketed on school campus during the school day. See the following link for description:  
[http://www.fns.usda.gov/sites/default/files/allfoods\\_flyer.pdf](http://www.fns.usda.gov/sites/default/files/allfoods_flyer.pdf)
  4. It will be the goal of MSD that all school staff should be discouraged from rewarding children in the classroom with food items that do not meet the USDA Smart Snack criteria. It shall be encouraged that staff would instead offer physical activity to reinforce positive behavior.
  5. It will be the goal of MSD that the school shall offer ideas for healthy options to parents and staff for celebrations during classroom parties or staff gathering during the school day.
- Furthermore, with the objectives of enhancing student health and well-being, reducing childhood obesity, the following guidelines are established:
- A. The food service programs shall comply with Federal and State regulations pertaining to the selection, preparation, consumption, and disposal of food and beverages as well as to the fiscal management of the program.
  - B. The guidelines for reimbursable school meals are not less restrictive than the guidelines issued by the U.S. Department of Agriculture (USDA).
  - C. The food service program will strive to be financially self-supporting; however, if it is necessary to subsidize the operation, it will not be through the sale of foods with minimal nutritious value.
  - D. The food service program will provide all students affordable access to the varied and nutritious foods they need to be healthy and to learn well.
  - E. Families will be provided information to determine eligibility for free/reduced priced meals upon registration by one of two ways: online during online registration or by paper copy during on site registration.
  - F. All food sold to students in the dining area during school food service hours shall comply with the current USDA Smart Snacks, including competitive foods available to students a la carte or from vending machines.
  - G. The school food service program may involve students, parents, staff, and school officials in the selection of competitive food items to be sold in the schools.
  - H. All food service personnel shall receive pre-service training in food service operations.
  - I. Continuing professional development shall be provided for all staff of the food service program.
  - J. All vending machines will be turned off from midnight to 30 minutes after school releases on school days with the exception of water or any food or drink that is in compliance with the USDA Smart Snack criteria which may be offered at any time of day with the exception of lunch time.

K. The school shall comply with USDA National School Lunch Program and School Breakfast Program standards as described on the USDA website. See following link for description:

<http://www.fns.usda.gov/nslp/national-school-lunch-program-nslp>

The Board designates the Superintendent as the individual charged with operational responsibility for measuring and evaluating the Corporation's implementation and progress under this policy. The Superintendent shall develop administrative guidelines necessary to implement this policy. The Superintendent shall report on the Corporation's compliance with this policy and the progress toward achieving the goals set forth herein when requested to do so by the Board.

A Wellness Committee will be formed to develop a School Wellness Policy consisting of representative(s) of the Board, school administration, food service staff, parents, students, school health professionals, PE teachers, and the general public. The Committee identified the Superintendent, Assistant Superintendent, Food Service Director, and the Health Services Supervisor as the persons responsible for monitoring the local wellness policy. The committee shall provide the Board with any recommended changes to this policy.

Review of this policy shall occur every three (3) years by an Evaluation Tool. The public shall be notified of the results of the evaluation. Metropolitan School District of Wabash County will annually inform and update students, staff, the community about the content and implementation of the local wellness policy by posting the results on the MSD Website.

42 U.S.C. 1751, Sec 204

## **6110 VIDEO CAMERAS**

### Purpose

The MSD Wabash County Board of School Trustees authorizes using video cameras, some with audio capabilities, on school buses and its premises to monitor and maintain a safe educational environment for students and employees. The video cameras may be used on its premises and buses for transportation to and from school, field trips, curricular events, and extra-curricular events.

### Student and Staff Records

Video recordings may become a part of a student's educational record under FERPA guidelines or a staff member's personnel record under Access to Public Records Act guidelines. The district shall comply with all applicable state and federal record maintenance and retention laws.

### Review of Video by School District Administrators

Reviewing the video is limited to individuals with a legitimate educational purpose. In most instances, those individuals with a legitimate educational purpose may include the Superintendent, building principal, transportation director, bus driver, technology director, or special education staffing team. Video footage recorded during a school-sponsored trip, such as an athletic event, may also be accessible to the sponsor or coach of the activity. Students or staff violating Board policies, administrative regulations, building rules, or law shall be subject to appropriate disciplinary action. Others may be referred to law enforcement agencies.

### Notice

The Superintendent will notify staff and students through staff and student handbooks that video surveillance with audio may occur on district property.

The MSD Wabash County Board of School Trustees has authorized the use of video cameras, some with audio, on its premises and on school district buses. The video cameras will help promote and maintain a safe environment for the students and employees by monitoring student behavior. Students, staff, and parents are notified that the video footage's content may be used in student or staff disciplinary proceedings. The content of the video footage constitutes a confidential record and will be retained, filed, and maintained with other records if necessary for use in a disciplinary proceeding or for use in other matters as determined necessary by the administration.

Absent the consent of the parents or guardians of all other students depicted in the video footage, the school district **may not**, under federal regulation (FERPA), review with parents the video footage maintained by the school district. "Depicted" refers to the capture on the video of any personally identifiable information of a present or former student or any information by which the identity of a student could be easily traceable (including, but not limited to, clothing, facial features, and voice). In those situations, the school district may comply with federal regulations and satisfy the parent/guardian request for viewing by reviewing the video footage and informing the requesting parent or guardian about the contents of the video.

## **6120 Air Quality**

MSDWC will follow state codes for air quality; see listings of codes.

## **6130 Employee Travel Policy**

Most MSD Wabash County Schools business is conducted locally, electronically or by telephone. Under some special and limited circumstances, overnight or out-of-state travel may be required. These circumstances usually arise only if MSD Wabash County Schools is obligated to send staff out-of-state or if a strong case can be made that such travel would substantially benefit the organization.

Persons authorized to travel for business and educational purposes on behalf of MSD Wabash County Schools shall be reimbursed for all usual and reasonable travel related expenses made on behalf of and in connection with District business according to District rates. The processes established herein have been developed on the premise that persons will use good judgment and prudence in the expenditure of District funds when traveling. Employees are expected to select the most economical and practical accommodations, arrangements, and services in accordance with the needs of the trip. Any payments to employees under this procedure will not be considered income or compensation.

Travel Guidelines:

- A. All overnight and out-of-state travel requires prior approval by the Board of School Trustees.
- B. All original receipts and a copy of requested reimbursements must be submitted to the Business Office within ten (10) business days upon return.
- C. No reimbursements will be allowed for the purchase of wines, liquors, or tobacco products.

## **6140 Review and Second Audit of Free and Reduced Lunch Applications**

All schools should process Free and Reduced Lunch applications following the most current USDA and State rules and regulations. The employees processing the applications are to be trained and to understand the requirements of the program and the application process. More than one employee must be involved in the approval process of Free and Reduced Lunch applications. An additional employee should be reviewing the free and Reduced Lunch applications approval to verify the original approver is correctly and accurately processing the free and reduced applications.

Since Metropolitan School District of Wabash County exclusively uses a computer program for the Free and Reduced Lunch applications (without interference of an employee), a single audit will be performed of all Free and Reduced Lunch applications. The audit will be completed by a school employee.

## **6150 Threshold for Material Loss, Shortage or Theft of School Funds or Property**

The Board of School Trustees of the Metropolitan School District of Wabash County recognizes that losses, shortages and theft of school corporation funds and other assets may occur from time to time. State law requires the school corporation to report to the Indiana State of Accounts all erroneous or irregular material losses, shortages or theft of school corporation funds or property. The Indiana State Board of Accounts requires school corporations to determine their own material threshold for the purposes of reporting the loss, shortage or theft to the Indiana State Board of Accounts as required by state law.

The threshold for material losses, shortages or theft for the Metropolitan School District of Wabash County which must be reported to the Indiana State Board of Accounts by the superintendent or the superintendent's designee, is as follows:

### Cash Losses, Shortage or Theft

*A loss, shortage or theft of cash from any school corporation fund is an amount over \$1,000.00*

### Other Assets Loss, Shortage or Theft:

*A loss, shortage, or theft of a school corporation asset other than cash exceeding a value of \$1,000.00*

Whenever a loss, shortage or theft of school funds or property occurs, no matter the amount or value, or the requirement to report such to the Indiana State Board of Accounts, the administration should investigate any and all losses, shortages or theft of school corporation funds or assets. The investigation and the resolution of the investigation must be documented by the administrator who conducts the investigation. Such documentation should be maintained in the school corporation central Office. State law requires public employee who have actual knowledge of, or reasonable cause to believe, a misappropriation of school funds has occurred to report such misappropriation to the Indiana State Board of Accounts and the county prosecuting attorney.

LEGAL REFERENCE: IC 5-11-1-27(j)  
IC 5-11-1-27(l)

## 6160 Capital Assets

**WHEREAS**, the MSD of Wabash, has been advised by the Indiana State Board of Accounts of the necessity of creating a Capital Asset Policy; and **WHEREAS**, the MSD of Wabash, Indiana, believes the creation of such a policy in order to track and keep an inventory of the assets belonging to the School. **BE IT THEREFOR ORDAINED** by the School Board MSD of Wabash, Indiana, of that said School Capital Asset Policy shall be as follows:

### SECTION 1: GENERAL INFORMATION

The Capital Asset Policy is being issued effective July 25, 2023. The new policy will be referred to as the Capital Asset Policy. This Policy is being issued to document the minimum value of capital assets to be reported on our financial reports and to include infrastructure assets. This issuance of a policy document is related to the implementation of a new reporting model, Governmental Accounting Standards Board Statement 34. Statement 34 will require the School to depreciate capital assets. The capital asset threshold will be \$5,000.00. An asset with a value under \$5,000.00 will be expensed in the year of purchase. The infrastructure portion of this policy is also effective July 25, 2023.

MSD of Wabash County will follow this same definition of capital assets except any item with a unit cost of \$5,000.00 or more shall be capitalized. Assets that are not capitalized (items < \$5,000.00) are expensed the year of acquisition. MSD of Wabash County will follow the capitalization guidelines of the Indiana State Board of Accounts.

MSD of Wabash County, by establishing a Capital Asset Policy in order to provide a higher degree of control over its considerable investment in capital assets, and to be able to demonstrate accountability to its various constituencies: oversight bodies and regulators. All public information pertaining to capital assets will be made available in the Comprehensive Annual Financial Report (CAFR) summaries.

The purpose of establishing a Capital Asset Policy is fivefold:

1. to fix responsibility for the custody of equipment,
2. to provide a basis for formulating capital assets acquisition, maintenance and retirement policies
3. to provide data for financial reporting,
4. to demonstrate appropriate stewardship responsibility for public assets.

This policy will only serve to classify capital assets, including fixed and infrastructure, for accuracy in financial reporting through the Indiana State Board of Accounts.

### SECTION 2: DEFINITION OF CAPITAL ASSETS

A capital asset meeting the criteria will be reported and depreciated in the government-wide financial statements. Assets that are not capitalized (items < \$5,000.00) are expensed in the year of acquisition. Purchases made using grant funds only if it is over the \$5,000 threshold.

For the purpose of this ordinance, the following definitions shall apply unless the context clearly indicates or requires a different meaning

**"Tangible Assets"** Assets that can be observed by one or more of the physical senses. They may be seen and touched and, in some environments, heard and smelled.

**"Capital Asset"** Tangible assets of a durable nature employed in the operating activities of the unit and that are relatively permanent and are needed for the production and sale of goods or services are termed property, plant and equipment or capital assets. These assets are not held for sale in the ordinary course of business. This broad group is usually separated into classes according to the physical characteristics of the items (e.g. land, infrastructure, buildings, improvements other than buildings, machinery and equipment, and construction in progress).

**"Capital Outlays"** Expenditures which benefit both the current and future fiscal periods. This includes costs of acquiring land or structures; construction or improvements of buildings, structures or other fixed assets; infrastructure, machinery and equipment having an appreciable and calculable period of usefulness. These are expenditures resulting in the acquisition of or addition to the government's general fixed assets.

## **ITEM TYPES/ RULES & DEFINITIONS**

### **LAND**

Land is defined as specified land, lots, parcels, owned by the School, its various departments, boards or authorities, regardless of the method or date of acquisition. Easements will not be included as the School does not own them, but as an interest in land owned by another (i.e. property owner) that entitles its holder to a specified limited use. Purchases made using Federal or State funding will follow the source funding policies and above procedures if information is known.

### **INFRASTRUCTURE**

Infrastructure: Examples include roads, curbs, streetlights, traffic signals, drainage systems, and water systems. Additions and improvements to infrastructure, which increase the capacity or efficiency of the asset, will be capitalized. Maintenance/Repairs will be considered as necessary to maintain to existing asset, and therefore not capitalized. For example, patching, resurfacing, etc., are considered maintenance activities and will be expensed. Also, normal department

operating activities such as feasibility studies, will be expensed and not capitalized as an element of the infrastructure asset. Preliminary engineering and design will only be included if the project happens otherwise, they will be expensed.

The School will capitalize all owned: streets, curbs and sidewalk. All water lines, and sewer lines, will be capitalized the known or estimated historical costs of infrastructures will be included. Infrastructure acquired from other donations shall be included at the known or estimated cost at the time of receipt of the infrastructure.

(A) New infrastructure will only be capitalized only if it meets the following conditions:

- (1) The total cost exceeds \$5,000.00; and
- (2) The useful life is greater than two years.

(B) Improvements or renovations to existing infrastructure will be capitalized only if the result meets the following conditions:

- (1) The total cost exceeds \$100,000.00; and
- (2) The useful life is extended two or more years.

(C) Maintenance/Repairs will be expensed examples: Water & Sewer Lines, Lift Stations Etc.

(D) Infrastructure purchases using federal or state funding will follow the above provisions.

## **IMPROVEMENTS OTHER THAN BUILDINGS**

The definition of this group of assets is improvements to land for better enjoyment, Assets that are attached or not easily removed, and with a life expectancy of more than two years. Examples of School assets in this category are sidewalks on school property, walks path, parking areas and drives, fencing, retaining walls, pools, outside fountains, planters, underground sprinkler systems, communication antennas and/or towers and other similar items.

The School will capitalize new improvements other than buildings or renovations to existing improvements other than buildings if the results meets the following conditions:

1. the total cost exceeds \$5,000 for School
2. the asset's useful life is extended two or more years
3. Donated improvements will be recorded at fair market value on the date of transfer with any associated costs.
4. Maintenance/Repairs will be expensed examples: replacing sidewalk, sealing parking lot, striping, lot light replacement, etc.
5. Improvements other than building purchases using federal or state funding will follow the above provisions.

## **BUILDINGS**

Buildings are structures designed to house personnel or equipment. A department will capitalize buildings at full cost with no subcategories for tracking attachments such as roofs, heating, cooling, plumbing, lighting, sprinkling systems, or any part of the basic building.

Each department will include the cost of items designed or purchased exclusively for the building.

The School will capitalize new buildings only if it meets the following conditions:

- a) the total cost exceeds \$5,000, in School
- b) the useful life is greater than two years

A department improving or renovating an existing building will capitalize the cost only if the results meet the following conditions:

- (1) the total cost meets or exceeds \$100,000, and
- (2) the useful life is extended two or more years
- (3) All Maintenance/Repairs will be expensed. Unless it is a complete replacement then it will be capitalized. Examples: Replacement of HVAC Equipment, Roof Repairs, Carpet
- (4) Donated buildings will be recorded at fair market value on the date of transfer with any associated costs.
- (5) Lease hold Improvements or renovations will be expensed examples: ADA improvements, sidewalk improvements, renovations and betterments if School decides to purchase leased property cost will be included in purchase cost of said structure and will be broken out by item type

Building purchases made using Federal or State funding will follow the source funding policies and above procedures.

## **MACHINERY & EQUIPMENT**

Machinery & Equipment includes: office mechanical equipment, office furniture, appliances, furnishings, machinery items, maintenance equipment, communication equipment, trucks, mowers, buses etc.

The School will capitalize new Machinery & Equipment buildings only if it meets the following conditions:

- (1) total cost is \$5,000 or more for School
- (2) the useful life is extended by two or more years

Improvements or renovations to an existing machinery or equipment will be capitalized only if the result meets the following conditions:

- (1) The total cost exceeds \$50,000.00; and
  - (2) The useful life is extended two or more years.
- a) Capitalization of machinery and equipment costs will include shipping charges, consultant fees and any other cost directly associated with the purchase, delivery or set up, which makes such machinery or equipment operable for its intended purpose.

Cost of attachments for machinery and equipment shall be included since they are necessary for using the asset for its intended purpose.

b) All Maintenance/Repairs will be expensed. Examples: Motor Replacement, Collision Repairs, General Maintenance, Etc. Unless it is a complete replacement then it will be capitalized.

c) Lease-purchase agreements will be inventoried but not capitalized until purchased. They will be recorded at original historical at time of lease, interest payment will be expensed.

d) Software & Services will be expensed. Examples: Cloud based software/ storage

e) Equipment attachments or fixtures for example: Network Racks, Servers, Decals, other attachments or fixtures etc... will only capitalized if over the \$5,000 threshold individually all other items will be expensed.

f) Furniture will only capitalize if over the \$5,000 threshold individually all other items will be expensed. Modular furniture will be expensed as item individual often fall under the \$5,000 threshold.

g) Disposal of Equipment and attachments or fixtures it will be assumed that these items will be removed from the capital asset ledger at time of disposal of main equipment. Unless there is transfer paper work for items if over the \$5,000 threshold individually all other items will be expensed.

h) Machinery and equipment purchases using federal or state funding will follow the above provisions.

A department will record donated machinery and equipment at fair market value on the known or estimated date of transfer with any associated costs. Purchases made using Federal or State funding will follow the source funding policies and above procedures.

## **CONSTRUCTION IN PROGRESS**

Assets included under this item type are those buildings or improvements other than buildings that are not completed at the end of a fiscal year. These assets will be included with noted payments and dates, including change orders for all services and materials necessary for the preparation of the building or improvement other than building for its intended purpose.

The School will capitalize construction in progress if the results meet the following conditions:

a) the total cost exceeds \$5,000 for School

b) the asset's useful life is extended two or more years

c) Maintenance/Repairs will be expensed.

## **LEASE & LEASEHOLD IMPROVEMENTS**

Lease & Leasehold Improvements/renovations/ betterments will be expensed examples: ADA improvements, sidewalk improvements, landscaping and if School decides to purchase

leased property cost will be included in purchase cost of said structure and will be broken out by item type: Land, Infrastructure, Buildings, Improvements Other Than Buildings, Machinery & Equipment upon purchase or at end of fiscal year: Lease & Leasehold items will not be capitalized as they are not owned by School.

### **SECTION 3: THRESHOLD LEVELS FOR CAPITAL ASSETS**

The following schedule will be followed for the different types of capital assets.

#### **Land**

See Section II for General Rules (Minus Easement and Unrecorded Right of Way) Threshold is All Land

#### **Infrastructure, See Section 2: for General Rules**

Threshold New Infrastructure \$5,000, Improvements or renovations \$100,000 Expense Maintenance and Repairs unless complete replacement.

#### **Buildings, See Section 2: for General Rules**

Threshold Buildings \$5,000, Improvements or renovations \$100,000 Expense Maintenance and Repairs unless complete replacement.

#### **Improvements Other Than Buildings, See Section 2: for General Rules**

Threshold Improvements Other Than Buildings \$5,000, Improvements or renovations \$50,000 Expense Maintenance and Repairs unless complete replacement.

#### **Machinery and Equipment, See Section 2: for General Rules**

Threshold Machinery and Equipment \$5,000, Improvements or renovations \$50,000 Expense Maintenance and Repairs.

#### **Construction in Progress, See Section 2: for General Rules**

Threshold Construction in Progress \$5,000  
Expense Maintenance and Repairs

### **SECTION 4: VALUATION OF CAPITAL ASSETS**

Capital assets must be recorded at historical cost or estimated replacement cost and converted to historical cost if data is unavailable. Normally the cost recorded is the purchase price or construction costs of the asset, but also included is any other reasonable and necessary costs incurred to place the asset in its intended location and intended use.

Such costs could include the following:

legal and: title fees, closing costs, appraisal and negotiation fees, surveying fees, land preparation costs, demolition cost, architect, engineering and accounting fees, (insurance premiums during construction will be expensed), transportation charges, (interest costs will be expensed) during construction Donated or contributed assets should be recorded at their fair market value on the date donated.

## **Historical Cost:**

The cash equivalent price exchanged for goods or services at the date of acquisition land, infrastructure, buildings, improvements other than buildings, machinery and equipment, and construction in progress are common examples of assets recognized under the historical cost attribute.

## **SECTION 5: ASSET DEFINITIONS BY MAJOR CATEGORY:**

It is important to the maintenance of accurate records that each asset category be precisely defined and that all persons responsible for records maintenance be fully aware of the categorization system. This section further clarifies the asset definitions by major category.

## **SECTION 6: RECORDING & ACCOUNTING:**

The School and its various departments shall classify capital expenditures as capital outlays within the fund from which the expenditure was made in accordance with the Chart of Accounts of the School Accounting manual. The cost of property, plant and equipment includes all expenditures necessary to put the asset into position and ready for use. For purposes of recording fixed assets of the School and its Departments, the valuation of assets shall be based on historical cost or by estimation of such costs if historical cost is unknown.

## **SECTION 7: SAFEGUARDING ASSETS:**

Be it ordained that accounting controls be designed and implemented to provide reasonable assurance that:

- a) Capital expenditures made by the School, its various departments, in accordance with management's authorization as documented in the minutes.
- b) Transactions of the utilities be recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles.
- c) Adequate detail records be maintained to assure accountability for School and utility owned assets.
- d) Access to assets be permitted in accordance with management's authorization.
- e) That recorded accountability for assets be compared with existing assets at least annually and appropriate action be taken regarding any difference

## **SECTION 8: LIFE EXPECTANCY & DEPRECIATION METHODS.**

(A) The School will indicate life expectancy for each asset and by using a national table and or generally accepted life expectancy for specific items. Depreciation of capital assets will be calculated using the straight-line method. There will be no salvage value used. Depreciation will be calculated at year-end. The asset current life year and ensuing depreciation shall begin the year after the year purchased (example: the asset purchased in 2012; the 2013 current life and depreciation year is one). Land is not depreciated according to general accepted accounting principles.

(B) **Straight-line depreciation.** All assets accounted for under the capital asset policy will be depreciated using the straight-line method of depreciation. A gain or loss on disposal will be recorded. Following is a list of the most School useful lives:

ASSET	USEFUL LIFE (years)
Land	Not Depreciated
Infrastructure	20-50
Buildings	15-50
Improvements other than Building	10-50
Machinery and Equipment	3-20
Construction in Process	Not Depreciated

### Examples life expectancy:

#### (1) Land: Not Depreciation

#### (2) Infrastructure

Water & Sewer Lines- 50 years

#### (3) Buildings

Heavy Duty Building: Brick/Concrete – 50 years

Medium Duty Building: Metal/Wood Metal Clad Shop Building/Storage/Pavilion – 30 years

Light Duty Building: Wood Wall Less Shelter/Gazebo/Pavilion– 15 years

Building Components (HVAC systems, roofing) – 20 years

#### (4) Improvements other than Buildings

Communications Towers – 20 years

Land Improvements – structure (parking lots, athletic courts, swimming pools) – 20 years

Land Improvements – ground work (athletic fields, landscaping, fencing) – 15 years

#### (5) Machinery and Equipment

Communications Equipment – 10 Pumping Equipment – 20 years Shop and Lab

Equipment – 5 years Computers – 3 years Office Furniture – 5 years

Vehicles – 5 years Car, SUV, Trucks

Heavy Duty Vehicles -10 years Busses, Dump Truck, Excavating, Backhoes Grounds Equipment – (mowers, tractors, attachments) – 5 years

## SECTION 9: ASSET TRANSFERS AND DISPOSITIONS

Property should not be transferred, turned-in for auction, or disposed of without prior approval of the admin/department head. A Vehicle/Equipment Out processing checklist should be sent to the Central Office in all cases. This form is a dual-purpose form for transfer (defined as any movement of an asset by virtue of change in location, either by account, department, building, floor, or room) or retirement (disposal) of property.

The main points to be remembered when using this form are: always provide sufficient detail to properly identify the asset, most importantly the asset's tag number or School ID, be accurate and do not overlook any of the needed entries, write legibly, complete each column for every asset listed on the form, enter information in correct row, and whether you are transferring or deleting an asset. Have the Admin/Department Head sign at the bottom of the form. Return the form to the Central Office. If an asset is stolen, the department should notify the Police as well as the Central Office.

## **SECTION 10: Periodic Inventories**

A physical inventory of all capital assets (any item over \$5,000.00) will be conducted in each department on or about December 31 of every year. The Central Office will conduct spot checks on a random basis. Admin/Department heads will be accountable for the capital asset inventory charged to their departments by verifying a list of their capital assets at year end.

## **SECTION 11: Responsibilities of Central Office**

The Fiscal Officer will ensure that accounting for capital assets is being exercised by establishing a capital asset inventory, both initially and periodically in subsequent years. The Fiscal Officer will further ensure that the capital asset report will be updated annually to reflect additions, retirements, and transfers and to reflect the new, annual capital asset balance for financial reporting purposes and the annual and accumulated depreciation calculation.

## **SECTION 12: Responsibilities of Admin/Department Heads**

It is the responsibility of the admin/department head to act as or designate a steward for each piece of property.

The steward will become the focal point for questions regarding the availability, condition, and usage of the asset, as well as the contact during the physical inventory process.

The Steward shall be designated as the person to record the receipt of the asset, to examine the asset to make sure that no damage was incurred during shipment and to make sure that the asset was received in working order.

The steward is also responsible for arranging for the necessary preventative maintenance and any needed repairs to keep the asset in working condition. It is necessary to have a responsible person available for questions that arise during a physical inventory or when someone wants to borrow the asset. The steward ensures that the asset is used for the purpose for which it was acquired and that there is no personal or unauthorized use. In addition, the steward should report any property damage or theft.

## **6170 Student Residence Verification**

"Residence" for purposes of this policy means the place where an individual has his or her principal and permanent home, at which he or she remains when not called elsewhere for labor, studies, or other temporary purposes. It is the place a person has voluntarily fixed as a permanent habitation for himself or herself with an intent to remain in such place for an indefinite period.

The residence of an unemancipated student follow the parents or a legal guardian who has actual custody of such student. In the case of divorce or separation, the custodial parent's residence determines the status of the student unless a court order or written agreement provides otherwise.

**If an unemancipated student moves independent of his or her parents, the student shall be considered an Indiana resident upon the basis of a legally appointed guardian's Indiana residence if the student is living with the guardian.**

**Proof of Indiana residency must be filled at the time of enrollment for every student who is counted for membership purposes and maintained by the school corporation in the student's file.**

**The following documents will be considered relevant in evaluating whether a student is a resident of the state of Indiana.**

- a) Bank statements-dated within the last four (4) weeks.
- b) Utility bills-dated within the last four (4) weeks.
- c) Current property tax statement.
- d) Current mortgage statement or lease/rental agreement.
- e) Voter registration card-Parent or student if applicable.
- f) Federal or state income tax returns-most recent tax year.
- g) Medical bill-dated within last 30 days.
- h) Student's tax returns—when emancipation is claimed.

**At the beginning of the school year, the parents of each student must verify the Indiana residency of the student without providing documentation if the residence has not changed. If the residence has changed, parents will be required to provide the appropriate documentation verify residence within the state of Indiana.**