

BUDGET PLANNING, PREPARATION, & ADOPTION

The budget shall be based upon the needs of the District and the reasonable financial ability of the community to support its schools. In formulating the budget, all expenditure items shall be considered in their relationship to the total school program, including short and long term goals of district schools.

The Superintendent shall determine the manner in which the annual district budget is to be compiled, issue instructions to staff, and establish a time schedule for preparation of the budget to be known as the "budget calendar." This calendar shall assure that all deadlines established by law for adoption and for certification of amounts to be raised by school tax levies are met by the District.

In establishing the calendar, the Superintendent shall ensure the timely input of building principals and other administrative staff directly concerned with budget requests, as well as providing adequate time for community response at public meetings of the Board. The Superintendent may develop regulations containing a procedure for administrators to submit budget proposals and requests to the Superintendent for consideration as part of the planning process.

To facilitate the preparation of the budget, the Board may give direction to the administration concerning the projected mill levy. The Superintendent shall prepare and submit to the Board the proposed allotments of personnel prior to the adoption of the tentative budget.

Adoption

Various budget proposals may be brought to the Board for tentative approval prior to the completion of the budget. The final budget adoption shall be dependent on revenue projections.

Complementing Documents

- BCBA, Public Participation at Board Meetings

End of McClusky School District #19 Policy HAA Adopted: March 13, 2018

FEDERAL FUNDING FOR SCHOOLS

When supplemental federal funding is available the Superintendent will recommend to the Board those programs that are appropriate, advising the Board of the possibility or probability of future obligations to the District resulting from the program.

End of McClusky School District #19 Policy HBA Adopted: May 8, 2018

FEDERAL FISCAL COMPLIANCE

The McClusky Public School will appoint one individual annually to serve as the authorized representative for the Title I program in accordance with state Title I requirements. This individual will have official signature authority over the Title I program and the district’s Title I funds, will serve as the district’s main contact for the State Title I office, unless the district specifies otherwise, and will receive Title I updates and mailings.

The McClusky Public School Board approves the authorization of the Superintendent as the authorized representative for the following federal programs: Title I, Title II Part A, Title IV Part A, REAP funds, School Food Service, Comprehensive School Reform, Reading First, and Federal Vocation Program.

(NOTE: Districts that receive additional federal funds, such as formula or competitive grants, must also assign an authorized representative for those programs and grants.)

Annually, the Board will review and approve the consolidated application for Title I, Title II Part A, Title IV Part A, and REAP funds. Upon approval, the Board will grant permission to the authorized representative to submit the application. The Board will also review and approve all competitive grant applications prior to their submission.

The Business Manager will track all Title expenditures and assure that the District follows all budgetary requirements under Title.

The Business Manager shall ensure that the budgetary requirements have been appropriately documented, submit all Title program reports to the State Title office, as required, and ensure that the district’s Title programs comply with the federal Maintenance of Effort regulation.

The Business Manager will also ensure that all other federal funds, such as those received through grants, are expended as intended in the grant application or budget revision and will verify that the budgetary information for these federally funded programs matches the budgetary information on file with the state.

The Business Manager will track all items purchased with Title funds. These items will be labeled as purchased with Title funds. The District will maintain a formal equipment inventory description list for all items purchased with Title funds that are valued at \$750 or more and all computers purchased with these funds.

All employees paid with federal funds will document the time and effort they expend towards federal programs in accordance with federal law.

Complementing Documents

- HBAA-E, Title I Fiscal & Inventory Requirements

End of McClusky School District #19 Policy HBAA Adopted: May 8, 2018

TITLE I FISCAL & INVENTORY REQUIREMENTS

Title I Expenditure Requirements

Title I expenditure requirements are as follows:

1. That the funds are expended within the appropriate fiscal year.
2. Those expenditures are coded to the appropriate fiscal line items.
3. That expenditures are an allowable use of Title I funds.
4. That expenditures align with what has been approved on the district's consolidated application or most recent budget revision.
5. That the financial line items are identical to what the District has on file in the State Title I office.
6. Amounts for contracted services must be evidenced by an actual contract on file with the District.

Title I Inventory Requirements

The inventory description for Title I items must contain the following information:

1. Description of the equipment;
2. Serial Number;
3. Acquisition date;
4. Acquisition cost;
5. Location of the equipment.

All items will be kept on the Title I inventory for five years, after which they become the property of the District.

End of McClusky School District #19 Exhibit HBAA-E

BOND CAMPAIGNS

While the Board may, and should, provide the public with information on school building needs, it shall not use district funds to advocate "yes" votes on bond issues.

As the need for bond issue support arises, a committee may be encouraged to form for the purpose of promoting the passage of the bond issue and collecting funds needed for such promotion.

End of McClusky School District #19 Policy HBCAAdopted: June 19, 2018

PUBLIC SCHOOLS FOUNDATION

The Board recognizes public school foundations as a unique partner in the community. To help public school foundations in establishing programs of support, the Board will provide guidance, as needed, regarding district philosophies, programs, and priorities.

The Board acknowledges and encourages the operational independence of the foundation and its representatives while still anticipating a working relationship between the District and the foundation that is guided by the common mission of providing high quality educational experiences for the students of the McClusky Public School.

The Board encourages such foundations to:

1. Initiate projects that are consistent with and enhance the district's mission and programs.
2. Work closely with the Superintendent and other district personnel when implementing foundation initiatives.
3. Provide periodic informative reports to the Board concerning foundation activities and future projects.
4. Operate within the constraints of North Dakota law (NDCC 21-06-12).

End of McClusky School District #19 Policy HBCB Adopted: May 8, 2018

FUNDRAISING

School-Sponsored Fundraisers

1. Curricular Fundraisers

Students or staff wishing to raise funds for curricular purposes shall submit such proposals to the principal for approval. The principal shall develop standards for approving and denying curricular fundraising proposals, which shall, at a minimum, require that fundraising be conducted in compliance with district policy and law, require adequate insurance coverage and adult supervision, prohibit proposals that interfere with the instructional program, prohibit door-to-door sales, and prohibit sale of items inconsistent with the district’s wellness policy.

2. Extracurricular and Co-Curricular Fundraisers

School-sponsored groups must request and receive permission from the building principal prior to initiating an extracurricular or co-curricular fundraising campaign. The principal shall approve or deny the request based on the criteria established for curricular fundraisers.

3. Reporting

All proceeds from approved fundraising campaigns shall be deposited with and accounted for by the Business Manager and reported to the Board in accordance with NDCC 15.1-06-15. Funds generated through school-sponsored fundraising are district funds and are subject to all district policies and laws governing district fund management.

Fundraising by Non-School Sponsored Groups

For the purposes of this policy, non-school sponsored groups are those entities whose membership is other than students and staff participating in curricular, co-curricular, or extracurricular activities. Non-school sponsored groups include, but are not limited to, booster groups, the PTO/PTA, and other parent groups. These groups are required to obtain their own tax identification number and manage and account for all monies raised. No employee of the district is authorized to sign checks on behalf of non-school sponsored groups. The District disclaims any liability for non-school sponsored group activities.

The District may accept gifts from non-school sponsored groups as long as the gifts comply with the district’s policy on gifts and bequests and the fundraising activity is consistent with the district’s mission and applicable policies. The non-school-sponsored group is requested to consult with the Superintendent to ensure that the District will be able to accept funds raised from a non-school sponsored fundraising activity before beginning such activity.

Complementary Documents

- HDD, Gifts & Bequests
- HEAC, Management of Student Activities Funds

FUNDING PROPOSALS, GRANTS, & SPECIAL PROJECTS

All funding proposals are to meet the following criteria:

1. They will be based on a specific set of internal objectives that relate to the established goals and objectives of the District.
2. They will provide measures for evaluating whether or not project objectives are being or have been achieved.
3. The execution of all projects is to conform to state and federal laws and to the policies of the Board.
4. All funding proposals will be approved by the Superintendent prior to presentation to the Board. All grant proposals and private source funding are to be approved by the Board before being submitted to the funding agency.

Any portion of the application or final report dealing with financial or legal issues will be checked and approved by the appropriate district personnel or consultants as designated by the Board before being submitted to any outside agency. Copies of all applications and final reports will be filed in the district administration office. The Board will be notified of the success or failure of all funding proposals.

All grants received will be properly deposited in the accounts of the District and be administered in accordance with the terms of the grant. Any funds assigned by the grant to administration will be deposited in the general fund of the District to offset the costs incurred by the District in the administration of the grant. Employees of the District who work on the grant are to assume that the work is a part of their employment by the District and is included in their regular salary.

End of McClusky School District #19 Policy HBDA Adopted: May 8, 2018

PURCHASING

All purchases made on behalf of the District shall be executed in a fair, equitable, and legal manner using a process that helps ensure the best value for the District and its taxpayers. The purpose of this policy and accompanying regulation is to establish such procedures.

Establishment of a Purchasing System

The Board delegates overall purchasing authority to the Superintendent who shall serve as the district's chief procurement officer. The chief procurement officer shall be responsible for developing and administering the purchasing program of the District, including the development and implementation of a requisition and purchasing system that is efficient, economical, and meets the standards below. A complete purchasing record system shall be maintained by the chief procurement officer. To ensure adequate checks and balances, the procurement officer shall have authority to approve district employee's purchases but shall not directly make purchases for the District.

General Requirements for Purchases

1. All purchases must conform to all applicable state laws (see HCAA-E), including, but not limited to, laws prohibiting disclosure of confidential and proprietary information.
2. All parties involved in purchasing shall act in good faith, and purchases at all levels shall be made in a manner and form that permits the highest degree of fair competition possible.
3. All purchases made through the purchasing system must have budget appropriations adequate to cover the cost of such obligations. Purchases not meeting this criterion must be approved by the Board.
4. Prior to making a purchase, the purchaser shall check current inventories to ensure that the purchase is necessary and determine if the item can be obtained through existing cooperative purchasing agreements under NDCC 54-44.4-13 or federal agencies contracted under 21-06-08. Purchases made through such agreements are exempt from the procurement procedures contained in this policy.
5. Procurement requirements may not be artificially fragmented as to constitute a small purchase or to avoid competitive purchasing requirements. Artificial fragmentation means splitting purchase requirements or splitting an invoice to stay below a certain dollar level to avoid competition or stay within delegated authority limits. Fragmentation must be based on an actual need of the District, and documentation of this need shall be filed with the procurement officer.
6. If purchases are made using restricted funds (e.g., grant dollars), purchases must conform to any requirements associated with those funds.
7. Legal services shall only be retained in accordance with policy BDBB.
8. This policy is not applicable to public improvement/construction purchases.

9. Purchases requiring contracts must comply with the contracting standards contained in this policy and in law.

Purchasing Authority Thresholds

To determine the appropriate purchasing authority threshold, an estimate must be made. Estimated price may be based upon previous purchases, market research, a published price list, or asking a vendor for a budgetary estimate.

1. **Purchases \$2,500 and below:** These purchases may be delegated by the chief procurement officer to department heads and any school administrator. These purchasers should develop specifications and solicit one informal bid or proposal unless not practical because item/service is difficult or impossible to obtain through competitive purchasing or the item/service is needed on an emergency basis. Individuals delegated this purchasing authority must rotate vendors solicited on an equitable basis.
2. **Purchases \$2,500.01 to \$9,999.99:** These purchases may only be delegated by the chief procurement officer to building-level administrators. These purchasers shall develop specifications and solicit at least three vendors, insofar as practical, to submit oral or written informal bids or proposals. If receiving three bids or proposals is not feasible or practical, the purchaser shall provide a written explanation to the chief procurement officer who has authority to require the purchaser to seek additional solicitations. The Board has developed criteria for purchasers to evaluate informal bids or proposals (HCAA-BR).
3. **Purchases \$10,000 to \$24,999.99:** These purchases may only be made by the chief procurement officer (e.g., Superintendent) who shall develop specifications and solicit no fewer than three vendors, insofar as practical, to submit oral or written informal bids or proposals. If receiving three bids or proposals is not feasible or practical, the purchaser shall document an explanation and file it with the chief procurement officer who has authority to require the purchaser to seek additional solicitations. The Board has developed criteria for purchasers to evaluate informal bids or proposals (HCAA-BR).
4. Purchases over \$25,000: These purchases shall only be made in accordance with NDCC 15.1-09-34 and board policy HCAB.

Delegation of Purchasing Authority when Conflict of Interest Declared

In the event that an individual with purchasing authority has a conflict of interest under law, s/he shall contact the chief procurement officer who shall appoint another qualified district employee without a conflict to oversee the procurement process of the good/service at issue.

Purchases Requiring Contracts

Any purchase requiring a contract with a vendor/seller shall be approved by the Board prior to execution. Whenever possible, the District shall use the Office of Attorney General Sample Service Contract to enter into such agreements. When a vendor/seller supplies the contract, it shall be reviewed by the Superintendent and recommendations made to the Board prior to approval. Contracts for purchases/services of \$10,000 or more shall be reviewed by the district's legal counsel prior to board adoption.

Contracts shall be no longer than one year in term and may contain options for renewals or extensions in accordance with law. The District shall not enter into contracts containing indemnity clauses and additional insured status when these clauses will benefit another party.

Unauthorized Purchases

Unauthorized purchases are prohibited by Policy DEBJ.

Complementing Documents

- DEBJ, Unauthorized Purchases
- HCAA-BR, Criteria for Evaluating Informal Bids or Proposals
- HCAA-E, Purchasing Laws for Schools
- HCAB, Bidding Requirements & Procedures
- HEAA, Line Item Transfer Authority

End of McClusky School District #19 Policy HCAA Adopted: July 30, 2018

CRITERIA FOR EVALUATING INFORMAL BIDS OR PROPOSALS

Determination of Responsible Sellers/Vendors

For the purpose of this regulation, responsible seller/vendor is determined based on investigation of financial responsibility, insurability, effective equal employment opportunity, capacity to produce, sources of supply, performance record in the business or industry, and other matters relating to the vendor/seller's probable ability to deliver in the quantity and at the time required. Each district purchaser is authorized to determine if a vendor/seller is responsible and may consult the chief procurement officer as part of the decision-making process.

Criteria for Awarding Informal Bids and Proposals

Awards are made to the responsible seller/vendor whose proposal is determined to be most advantageous.

Discussion, negotiations, and best and final offers may be requested for informal bids/proposals.

Complementary Documents

- HCAA, Purchasing
- HCAB, Bidding Requirements & Procedures
- HEAA, Line Item Transfer Authority

End of McClusky School District #19 Board Reg. HCAA-BR Approved: March 13, 2018

PURCHASING LAWS FOR SCHOOLS

NOTE: This exhibit does not contain laws related to public improvement/ construction, sale/lease of school property, or cooperative purchasing.

BIDDING REQUIREMENTS

15.1-09-34. Contracts by school boards - Bids - Penalty.

1. Except as provided in this section, the board of a school district may not enter a contract involving the expenditure of an aggregate amount greater than twenty-five thousand dollars unless the school board has given ten days' notice by publication in the official newspaper of the district, received sealed bids, and accepted the bid of the lowest responsible bidder. This section does not apply to contracts for:
 - a. The personal services of district employees.
 - b. Textbooks and reference books.
 - c. Articles not sold on the open market.
 - d. Patented, copyrighted, or exclusively sold devices or features required to match articles already in use.
 - e. Patented, copyrighted, or exclusively sold articles so distinctive that only one brand can be purchased.
 - f. Building construction projects under chapter 48-01.2.
 - g. School transportation services purchased under section 15.1-30-11.
 - h. Vehicle fuel purchased under section 15.1-09-34.1.
 - i. Heating fuel purchased under section 15.1-09-34.1.
 - j. The purchase of a used motor vehicle, including a school bus, motorbus, or van, intended primarily for the transportation of students.
 - k. Cooperative purchases with the office of management and budget under chapter 54-44.4.
2. For purposes of this section, a "used motor vehicle" means a motor vehicle that has been previously owned or leased and which has an odometer reading in excess of eighteen thousand miles [28967 kilometers].
3. A board member who participates in a violation of this section is guilty of a class B misdemeanor.

44-08-01.1. Bids to be sealed - Designation of time and place for opening – Preference for tie bids.

Notwithstanding any other provisions of the North Dakota Century Code, the governing bodies of the political subdivisions of the state of North Dakota shall accept only sealed bids, whenever by law or administrative decision they are required to call for, advertise, or solicit bids for the purchase of personal property and equipment. Whenever a political subdivision of this state calls for, advertises, or solicits sealed bids, it shall designate a time and place for the opening of such bids. If all of the bids are not rejected, the purchase must be made from the bidder submitting the lowest and best bid meeting or exceeding the specifications set out in the invitation for bids. In the event that two or more bids contain

identical pricing or receive identical evaluation scores, preference must be given to bids submitted by North Dakota vendors.

CONFLICT OF INTEREST LAWS AND PROPRIETARY INFORMATION

15.1-07-17. School district contracts - Conflict of interest - Penalty.

1. A school board member or other school officer who has a conflict of interest in any contract requiring the expenditure of school funds shall disclose the conflict to the board and may not participate in any discussions or votes regarding that contract without the consent of all other board members.
2. For purposes of this section, a conflict of interest means the personal, professional, or pecuniary interest of an individual, the individual's spouse or relative, or the individual's business or professional associate.
3. Any person who violates this section is guilty of a class A misdemeanor.

44-04-22. Conflict of interest law.

A person acting in a legislative or quasi-legislative or judicial or quasi-judicial capacity for a political subdivision of the state who has a direct and substantial personal or pecuniary interest in a matter before that board, council, commission, or other body, must disclose the fact to the body of which that person is a member, and may not participate in or vote on that particular matter without the consent of a majority of the rest of the body.

12.1-13-01. Disclosure of confidential information provided to government.

A person is guilty of a class C felony if, in knowing violation of a statutory duty imposed on him as a public servant, he discloses any confidential information which he has acquired as a public servant. "Confidential information" means information made available to the government under a governmental assurance of confidence as provided by statute.

12.1-13-02. Speculating or wagering on official action or information.

1. A person is guilty of a class A misdemeanor if during employment as a public servant, or within one year thereafter, in contemplation of official action by himself as a public servant or by a government agency with which he is or has been associated as a public servant, or in reliance on information to which he has or had access only in his capacity as a public servant, he:
 - a. Acquires a pecuniary interest in any property, transaction, or enterprise which may be affected by such information or official action;
 - b. Speculates or wagers on the basis of such information or official action; or
 - c. Aids another to do any of the foregoing.
2. A person is guilty of a class A misdemeanor if as a public servant he takes official action which is likely to benefit him as a result of an acquisition of a pecuniary interest in any property, transaction, or enterprise, or of a speculation or wager, which he made, or caused or aided another to make, in contemplation of such official action.

44-04-18.4. Confidentiality of trade secret, proprietary, commercial, and financial information.

1. Trade secret, proprietary, commercial, and financial information is confidential if it is of a privileged nature and it has not been previously publicly disclosed.
6. Unless made confidential under subsection 1 or made exempt under subsection 5, bids or proposals received by a public entity in response to a request for proposals by the public entity are exempt until all of the proposals

have been received and opened by the public entity or until all oral presentations regarding the proposals, if any, have been heard by the public entity. Records included with any bid or proposal naming and generally describing the entity submitting the proposal are open.

MOTOR VEHICLES

39-22-05.2. When bid bonds not required in bids to state or political subdivisions.

A person who submits a bid to the state, any of its agencies, or any of its political subdivisions to sell any type of motor vehicle is not required to submit a bidder's bond or a certified or cashier's check if that person is already bonded pursuant to section 39-22-05. If the buyer requires a performance bond, then within ten days of the awarding of the contract, the successful bidder shall submit a performance bond to the appropriate state agency or political subdivision in an amount equal to the contract price.

39-22-25. Direct manufacturer sales prohibited - Penalty.

A manufacturer or franchiser may not offer to sell directly or sell indirectly, any new motor vehicle to a consumer in this state, except through a new motor vehicle dealer holding a franchise for the line make covering the new motor vehicle. This section does not apply to manufacturer or franchiser sales of new motor vehicles to the federal government, charitable organizations, or employees of the manufacturer or franchiser. Any person violating this section is guilty of a class A misdemeanor.

Also see NDCC 15.1-09-33, 15.1-09-34, 15.1-09-34.1

NONDISCRIMINATION

14-02.4-01. State policy against discrimination.

It is the policy of this state to prohibit discrimination on the basis of race, color, religion, sex, national origin, age, the presence of any mental or physical disability, status with regard to marriage or public assistance, or participation in lawful activity off the employer's premises during nonworking hours which is not in direct conflict with the essential business-related interests of the employer; to prevent and eliminate discrimination in employment relations, public accommodations, housing, state and local government services, and credit transactions; and to deter those who aid, abet, or induce discrimination or coerce others to discriminate.

NORTH DAKOTA VENDOR AND VETERANS PREFERENCE

43-07-20. Employment preference in contract.

In all contracts, except those which involve federal-aid funds and when a preference or discrimination would be contrary to a federal law or regulation, hereafter let for state, county, city, school district, or township construction, repair, or maintenance work under any laws of this state, there shall be inserted a provision by which the contractor must give preference to the employment of bona fide North Dakota residents, as determined by section 54-01-26, with preference given first to honorably discharged disabled veterans and veterans of the armed forces of the United States, as defined in section 37-19.1-01, who are deemed to be qualified in the performance of that work. The preference shall not apply to engineering, superintendence, management, or office or clerical work.

No contract shall be let to any person, firm, association, cooperative, corporation, or limited liability company refusing to execute an agreement containing the aforementioned provisions.

44-08-01. Preference to North Dakota bidders, sellers, and contractors.

1. The office of management and budget, any other state entity, and the governing body of any political subdivision of the state in purchasing any goods, merchandise, supplies, or equipment of any kind, or contracting to build or repair any building, structure, road, or other real property, shall give preference to bidders, sellers, or contractors resident in North Dakota. The preference must be equal to the preference given or required by the state of the nonresident bidder, seller, or contractor.
2. A state entity authorized to accept bids shall give preference to a resident North Dakota bidder when accepting bids for the provision of professional services, including research and consulting services. The preference must be equal to the preference given or required by the state of the nonresident bidder.
3. The office of management and budget, any other state entity, and the governing body of any political subdivision of the state in specifying or purchasing any goods, merchandise, supplies, or equipment, may not specify any trademarked or copyrighted brand or name, nor the product of any one manufacturer, nor any patented product, apparatus, device, or equipment, when the same will prevent proper competition, unless bidders also are asked for bids or offers upon other articles of like nature, utility, and merit. When it is advantageous that the purchase be of a particular brand of product or products of a particular manufacturer to the exclusion of competitive brands or manufacturers, the purchasing board or entity must document those circumstances and provide written justification for the proprietary specification or purchase. The purchasing board or entity shall procure the proprietary product through a competitive process unless the needed product is available exclusively from one source of supply or other circumstances exist under which competition can be waived.

44-08-02. Resident North Dakota bidder, seller, and contractor defined.

The term "a resident North Dakota bidder, seller, or contractor" when used in section 44-08-01, unless the context thereof clearly provides otherwise, means a bidder, seller, or contractor who has maintained a bona fide place of business within this state for at least one year prior to the date on which a contract was awarded.

PURCHASING AUTHORITY

- Bus storage: **15.1-09-45**
- Coal purchases: **48-05-02.1**
- Health insurances: **15.1-09-53**
- Real property, equipment, and other property and services: **15.1-09-33**
- School board members only have powers conferred on them by statute:
Pronvost v. Brunette

- School officers may only exercise powers expressly or impliedly granted by statute: *Kretchmer v. School Board*, *Gillespie v. Common School District*
- Transportation services: **15.1-30-06, 15.1-30-11, and 15.1-30-12**
- Vehicle and heating fuel: **15.1-09-34.1**

DISBURSEMENT OF FUNDS

15.1-07-12. Negotiable instruments - Disbursement of moneys by business manager.

1. a. The board of a school district may adopt policies governing the disbursement of school district moneys by the business manager.
 - b. The policies adopted under subdivision a may include:
 - (1) The authorization, creation, and approval of negotiable instruments;
 - (2) The use of credit or debit cards;
 - (3) The payment of invoices;
 - (4) The use of petty cash;
 - (5) The use of electronic payments; and
 - (6) The use of facsimile signatures.
 - c. The policies adopted under subdivision a must include internal controls to safeguard school district moneys.

2. If the board of a school district has not adopted policies to govern the disbursement of school district moneys by the business manager, the business manager may disburse moneys only by issuance of a negotiable instrument upon presentation of a bill or invoice, the payment of which has been authorized by the president of the school board, and only if there are sufficient moneys available for the disbursement. Upon issuing a negotiable instrument, the business manager shall make a record of the instrument.

44-08-05.1. Payments - Purchasing card authority - Penalty.

The director of the office of management and budget, the state board of higher education, the governing body of any political subdivision, and the board of any school district may establish and administer a purchasing card system for use by its officers, employees, representatives, or agents.

Any public officer or employee who fraudulently uses a purchasing card or knowingly approves a payment for false or unlawful claims or which does not otherwise meet the requirements of this section for approval may be subject to criminal prosecution under title 12.1. Any public officer or employee who, without the use of ordinary care and diligence, uses a purchasing card or approves a payment for false or unlawful claims or which does not otherwise meet the requirements of this section for approval is personally liable for any funds improperly expended. Any public officer, employee, or any other individual who has knowledge of an actual or possible violation of this section shall make that information known to the attorney general or the appropriate state's attorney. The attorney general or appropriate state's attorney shall investigate any alleged violation. If there is probable cause to believe that a violation has occurred, the attorney general or appropriate state's attorney shall initiate a criminal prosecution under title 12.1 or a civil suit against the public officer or employee for the recovery of the funds as may actually have been improperly paid, or may initiate a prosecution and a civil suit.

REWARDS FROM VENDORS PROHIBITED

15.1-07-18. Offer of reward - Purchase of school supplies - Penalty.

It is a class A misdemeanor for any person to give or offer to a county superintendent of schools, a school board member, or a school district employee a commission, fee, or other reward for the purchase by the district of any textbooks, furniture, or school supplies.

15.1-07-19. Reward for purchase of school supplies - Penalty.

It is a class B misdemeanor for a county superintendent of schools, a school board member, or a school district employee to accept a commission, fee, or other reward for the purchase by the district of any textbooks, furniture, or school supplies.

End of McClusky School District #19 Exhibit HCAA-E

BIDDING REQUIREMENTS & PROCEDURES

Requests for Bids

All requests for bids shall include at least the following components so long as such components are applicable:

1. Term (i.e., number of days, months, etc) for which prices must be available;
2. Disclaimers regarding:
 - a. Ownership of proposal forms;
 - b. Propriety of information contained within the proposal;
 - c. Responsibility for expenses related to preparation and award of contract.
3. Requirements to include any security instrument (bond or check).
4. A requirement to break down costs, specifically:
 - a. Delivery charges, installation fees, warranties, etc.
 - b. Unit pricing.
5. Delivery and installation guidelines (time of day, place or places, period of time within which delivery and installation must be made).
6. Guidelines for properly submitting invoices for payment.
7. Right of the District to reject any and all bids.

Bid notices for construction, repair, remodeling or demolition of a facility shall not contain criteria related to organized labor nor shall the Board or District discriminate against a bidder or subcontractor based on his/her participation or lack thereof in organized labor.

Bidding Opening & Review

Unless otherwise stipulated by law, the procedure for bidding and bid openings is as follows. The District shall only accept sealed bids and shall designate a time and place for the opening of such bids. The bid opening will not be held during a meeting of the Board unless the meeting has been properly noticed in accordance with law. Bids shall not be awarded at a bid opening but at a future meeting of the Board to allow the Superintendent or other designee an opportunity to compare and investigate the bids. The Superintendent or designee shall make recommendations to the Board regarding the awarding of bids. The Board may interview bidders in accordance with 44-04-19.2 prior to awarding the bid. All contracts which require public advertising and competitive bidding shall be awarded by board motion.

End of McClusky School District #19 Policy HCAB Adopted: March 13, 2018

LOCAL PURCHASING

The Board believes in patronizing local businesses. The Board will not, however, sacrifice either quality or economy to patronize local businesses.

In the purchase of items that are of such nature that it is not legally required to take bids all reasonable attempts will be made to secure the goods or services locally. However, the district purchasing agent should not feel bound to purchase any item locally that can be secured at a saving to the District from outside sources, nor to purchase locally unless adequate service and delivery can be given by the local supplier/service provider.

When bids are equal, the contract or purchase will be awarded to the firm that is located in the District so long as the Board chooses not to reject all bids.

Complementing Documents

- HCAA, Purchasing Agent
- HCAB, Bidding Requirements & Procedures

End of McClusky School District #19 Policy HCAC Adopted: May 8, 2018

PURCHASING COMPUTERIZED DATA SYSTEMS

All purchases of computers, whether for a school building or for an administrative unit, must be approved and authorized by the Superintendent. Computer purchases must fit into a long-term plan for computer use and expansion within the District.

Purchases shall be subject to the bid requirements of North Dakota law when the expenditure is of an aggregate amount equivalent to the bidding threshold amount as established by law for public schools.

End of McClusky School District #19 Policy HCAD Adopted: May 8, 2018

DISBURSEMENT OF MONIES

The Board authorizes the Business Manager to disperse district monies by issuance of a negotiable instrument, electronic payment, or credit/debit card that has been issued in the district's name. In addition, the Superintendent is authorized to disperse district monies through the use of a credit/debit card. Money shall only be dispersed if the following conditions are met:

1. There are sufficient moneys available in the fund from which monies will be withdrawn.
2. Money shall only be dispersed when authorized by the Board through policy or prior approval.
3. All bills/invoices shall be signed by the authorized purchasing agent.
4. Electronic payments are recorded in a format that can be reviewed and verified by the Board.
5. An itemized listing of all bills paid shall be given to the Board each month for approval with receipts filed in the Business Manager's office.
6. Negotiable instruments shall be signed by the Business Manager and Board President.

Online Banking

The Business Manager is authorized to use online banking to manage district monies provided that all online transactions (e.g., transfers, withdrawals, etc.) are recorded in a format that can be reviewed and verified by the Board.

Petty Cash

The Board authorizes the Business Manager to establish a petty cash fund to be kept in the school office for payment of incidental expenses. Access shall be limited to office staff and administration.

Facsimile Signature

The Board President is authorized to provide a facsimile signature in accordance with law. This signature shall not be used by nor shall it be in the custody of the Business Manager. The Superintendent shall develop measures to ensure compliance with this policy. The signature shall only be used on negotiable instruments that have received approval in accordance with this policy.

The Business Manager shall read and agree to this policy as a condition of employment.

Complementing Documents

- HCAA, Purchasing

VENDOR CONFLICT OF INTEREST DISCLOSURE

Any contractor or vendor involved directly or indirectly in a business relationship with any member(s) of the Board or any school district employee(s) shall file a conflict of interest disclosure statement. A contractor/vendor who has filed a disclosure statement may enter into or continue a business relationship with the District provided the Board authorizes purchases and contracts according to law.

Any board member having any direct or indirect personal interest in a contract or business transaction with the Board or District shall disclose that interest prior to any board action thereon.

Complementing Documents

- BA, School Board Ethics
- BAB, Board Member Conflict of Interest
- DEBB, Conflict of Interest

End of McClusky School District #19 Policy HCBAAdopted: June 20, 2017

SALES CALLS & DEMONSTRATIONS

Sales representatives are not permitted to call on teachers or other school staff members without authorization from the school administration. School principals may give permission to sales representatives of educational products to see members of the school staff at times that will not interfere with the educational program.

Complementing Documents

- KAAA, Visitors in the Schools

End of McClusky School District #19 Policy HCBB Adopted: March 14, 2017

FAIR EMPLOYMENT CLAUSE IN CONTRACTS

Each contract, bid, or quotation request issued shall contain the following paragraph:

Contractors and subcontractors may not discriminate based on color, religion, gender, national origin, ancestry, disability, age, or other status protected by law against any employee or applicant for employment, to be employed in the performance of this contract with respect to hiring, tenure, terms, conditions, or privileges of employment.

Complementing Documents

- AAC, Nondiscrimination & Anti-Harassment Policy
- AAC-BR, Discrimination & Harassment Grievance Procedure

End of McClusky School District #19 Policy HCBC Adopted: May 8, 2018

REVENUES FROM INVESTMENTS

The investment of district funds must be in accordance with state statutes and will be made in a manner meant to secure the maximum return for the District after careful consideration has been given as to the amount of cash flow needed for obligations of the District.

The Board authorizes the Business Manager or Superintendent to manage all activities associated with the investment program in such manner as to accomplish the objectives of this policy while keeping the balances in all checking accounts at the minimum necessary to cover the warrants issued by the District. The Business Manager or Superintendent is further authorized to confer with reputable consultants regarding investment decisions when necessary. So long as the Business Manager or Superintendent has received prior approval from the Board, the Business Manager or Superintendent is authorized to:

1. Execute in the board's name any and all documents relating to the investment program in a timely manner
2. Invest all other funds in accordance with NDCC 21-06-07, 21-03-43, 57-19-02, and/or 57-15-17 as applicable.

Investments shall be deposited in accordance with NDCC 21-04-05. The interest earned from any such investments will be credited to the fund from which the investment was made.

A review and assessment of the district's investment program shall be filed annually with the Board with recommendations for the investment program of the District.

End of McClusky School District #19 Policy HDA Adopted: May 8, 2018

REVENUES FROM SCHOOL-OWNED PROPERTIES

All revenues from the lease, rental, or sale of any real property belonging to the District shall be deposited in the general fund of the District.

All revenues from the lease, rental or sale of equipment, materials or supplies belonging to the District shall be deposited in the general fund of the District.

Complementing Documents

- ICCB, Disposal of School Equipment & Supplies

End of McClusky School District #19 Policy HDB Adopted: May 8, 2018

SCHOOL SALES & SERVICES

The services and products offered for sale through school programs shall be for the purpose of training and educating students and shall not be considered income-producing for the District except school-sponsored fundraising campaigns approved in accordance with district policy. The District shall avoid undue competition with private business.

Customers of school shops and services shall be charged on the basis of materials used, any parts used, and the incidental costs of providing the product or service.

The instructor in charge of the particular program or shop shall be responsible for setting prices or charges. When applicable, the client paying for repair work shall:

1. Pay the estimated cost of materials and parts in advance.
2. Pay any additional cost of parts over and above the estimate prior to receipt of the repaired item.

This money shall go into the general account.

Refunds will be made to customers if costs of parts were overestimated. However, refunds can be made only after all vouchers from suppliers are processed and checks to suppliers and refund checks have been approved by the Board.

End of McClusky School District #19 Policy HDCA Adopted: May 8, 2018

GIFTS & BEQUESTS

The Board may accept on behalf of and for the District any bequest or gift of money or property for a purpose deemed by the Board to be suitable and to utilize such money or property so designated. The Board reserves the right to refuse any gift that, in the opinion of the Board, is not in the best interests of the District or unnecessarily restricts the actions or decisions of the Board. Unless otherwise provided, no part of such property or the income from the property shall be diverted or used for any other purpose.

To be acceptable, a gift must satisfy the following criteria:

1. Has a purpose consistent with those of the school.
2. Is offered by a donor acceptable to the Board.
3. Will not add to staff load unless the District is willing to assume financial responsibility for compensating staff for additional duties associated with the gift.
4. Will not begin a program which the Board would be unwilling to take over when gift or grant funds are exhausted.
5. Will not bring undesirable or hidden costs to the District.
6. Will place no restrictions on the school program or operations; will not restrict the district’s ability to comply with law, including Title IX; and will not remove control from the Board.
7. Will not be inappropriate or harmful to the education of students.
8. Will not be in conflict with any provision of the school code or public law.
9. Will become district property.
10. If the gift is school equipment or supplies, it was procured in an ethical manner as determined by the Board or its designee. The Board or designee may request documentation from the donor to verify compliance with this requirement.
11. If generated through a fundraising activity, the fundraising activity was conducted in compliance with any applicable law, did not violate school district policy, does not conflict with the district’s mission and goals, and did not jeopardize the safety of any district students or staff involved.
12. Any money raised for the District must be accounted for using proper checks and balances and best accounting practices. The Board or designee may request documentation from the donor to verify compliance with this requirement.

The Superintendent may establish additional criteria to be met in the acceptance of gifts and the procedure for examining and evaluating offers of gifts to the District.

The District will seek partnerships with businesses where possible.

Complementing Documents

- HDD-AR, Donated Playground Equipment
- HDD-E, IRS Receipt for Charitable Contributions

DONATED PLAYGROUND EQUIPMENT

Parent groups or other organizations wishing to donate playground equipment on any school property must prepare and submit a schematic drawing of the equipment and its placement to the principal. The principal will review the plan for appropriate equipment related to the size of the site, the age of the students, and recognized safety requirements. The principal shall seek input from the physical education department, the district insurance carrier and any other sources deemed appropriate. The principal shall then submit the plan to the Superintendent with a recommendation for acceptance or refusal. The Superintendent will bring the plan to the Board for final action.

In addition to planning for the design and placement of the equipment, the organization involved must provide for installation, ground surface preparation, and proper drainage.

After equipment is in place, the principal will conduct a safety inspection of the equipment before students return to school each fall and thereafter as deemed appropriate during the remainder of each school year. Any irregularities, such as sharp points, excessive wear of fasteners, insufficient amount of ground surface, or any other hazard should be immediately reported to the Superintendent for repair or referral to the Board.

End of McClusky School District #19 Administrative Regulation HDD-AR

McCLUSKY PUBLIC SCHOOL IRS RECEIPT FOR CHARITABLE CONTRIBUTIONS

- 1. **Donor Name:**
Address of Donor
Contact Person (if donor is an organization)
Phone #:
- 2. **Receiving Organization:** McClusky School District, PO Box 499, McClusky, ND

3. **[Receiving Campus/Building:
Address]**

4. **Date of Contribution:**

5. **Monetary Donations: Check#** _____ **Amount of Contribution: \$** _____

6. **Description (not value) of Any Property Other Than Cash Contributed.**
Please list one type of item per line. Attach an additional sheet if necessary.

Quantity	Description
_____	_____
_____	_____
_____	_____
_____	_____

NOTE: Donors are responsible for establishing the Fair Market Value of all donated items for IRS purposes. Items 7-8 generally do not apply to donations to McClusky Public School. These items and the estimate of value apply to goods and/or services the donor received from McClusky Public School.

7. Did the McClusky Public School provide any goods and/or services to the donor in consideration for any of the cash and/or property contributed?
_____ YES _____ NO Estimate of Value: \$ _____ **See NOTE in box above.**

8. Donor: Provide a description and good faith estimate of any goods and/or services referred to in item 7.
Description: _____ **See NOTE in box above.**

McClusky Public School, is a municipality and political subdivision of the State of North Dakota. McClusky Public School is a non-profit public school district. Federal tax#: 45-6001538. This form is intended to facilitate compliance with Internal Revenue Code Section 170 (f)(8) "Substantiation Requirement for Certain Contributions," applicable to charitable contributions made on or after January 1, 1994. Any questions regarding this form should be referred to the Business Office at PO Box 499, McClusky, ND 58463-0499 or 701-363-2470.

(Give Original to Donor)

LINE ITEM TRANSFER AUTHORITY

All transfers of monies between the major classifications of the general fund budget shall be subject to the approval of the Board. The Board shall be provided with complete information regarding the funds available, the proposed expenditure, and reserves.

Complementing Documents

- HAA, Budget Planning, Preparation, & Adoption
- HCAA, Purchasing Agent

End of McClusky School District #19 Policy HEAA..... Adopted: March 13, 2018

MANAGEMENT OF STUDENT ACTIVITIES FUNDS

The administration is charged with the responsibility of making rules, regulations, and procedures for the conduct, operation, and maintenance of extracurricular accounts, and for the safeguarding, accounting, and auditing of all monies received and derived there from.

School-sponsored organization finances are under the direct control of the advisor through the principal's office. Advisors must make arrangements to see that all monies collected or raised through the sale of tickets, articles, or materials are deposited with the principal's office.

The annual school district audit shall include an audit of student organization funds. Payment for the audit shall be made from district funds.

Under no circumstances are students or sponsors excused from this regulation.

Any unencumbered class or activity funds will automatically revert to the general activity fund of the school when a class graduates or an activity is discontinued.

When an activity is terminated for any reason, the Business Manager will submit to the Superintendent an account of its funds and will provide for their transfer to the general activity fund of the school.

Complementing Documents

- HCAA, Purchasing Agent
- HCAE, Disbursement of Monies
- HEBB, Cash in School Buildings
- HEBD, Audits

End of McClusky School District #19 Policy HEAC..... Adopted: May 8, 2018

FIXED ASSETS MANAGEMENT

The fixed assets accounting records are to be audited annually as part of the annual financial audit of the District.

Complementing Documents

- HEBD, Audit

End of McClusky School District #19 Policy HEAD..... Adopted: May 8, 2018

FUND BALANCE POLICY IN ACCORDANCE WITH GASB STATEMENT #54**Purpose**

The following policy has been adopted by the School Board in order to address the implications of Governmental Accounting Standards Board (GASB) Statement #54, Fund Balance Reporting and Governmental Fund definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the school and jeopardize the continuation of necessary public services. This policy will ensure that the school maintains adequate fund balances and reserves in order to:

1. Provide sufficient cash flow for daily financial needs;
2. Secure and maintain investment grade bond ratings;
3. Offset significant economic downturns or revenue shortfalls;
4. Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersedes all previous regulations regarding the school's fund balance and reserve policies.

Fund Type Definitions

The following definitions will be used in reporting activity in governmental funds across the school. The school may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

- *General fund* is used to account for all financial resources not accounted for and reported in another fund.
- *Special revenue funds* are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.
- *Debit service funds* are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.
- *Capital projects funds* are used to account for all financial resources restricted, committed, or assigned to expenditure for acquisition or construction of capital assets.
- *Permanent funds* are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the school's purposes.

Fund Balance Reporting in Governmental Funds

1. **Classification:** Fund balance classification shall be recorded in accordance with governmental accounting standards as promulgated by the Governmental Accounting Standards Board.
2. **Spending:** The order of spending and availability of the fund balance shall be to reduce funds from the listed areas in the following order: restricted, committed, assigned, and unassigned. Negative amounts shall not be reported for restricted, committed or assigned funds.

3. **Definition Fund Balance:** Shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the general fund, special revenue funds, debt service funds, and capital project funds.
4. **General Fund:** the fund balance of the general fund, one of the governmental fund types, is of primary significance because the general fund is the primary fund, which finances most functions in the school. The fund balance of the general fund shall mean the gross difference between general fund assets and liabilities reflected on the balance sheet.

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement #54.

The five classifications of fund balance of the governmental types are as follows:

- *Non-spendable fund balance* shall mean the portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use (such as the self-funded reserves program).

Examples of non-spendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include:

- a. Inventories;
- b. Prepaid items;
- c. Deferred expenditures;
- d. Long-term receivables; and
- e. Outstanding encumbrances.

- *Restricted fund balance* shall include amounts constrained to a specific purpose by the provider, such as a grantor, by restricted tax levy or by bond indenture.

Examples of restricted fund balances include:

- a. Tax levy funds;
- b. Construction programs (including related debt service funds restricted) and
- c. Resources from other granting agencies—restricted state and federal grants/reimbursements.

- *Committed fund balance* shall mean that portion of the fund balance that is constrained to a specific purpose by the Board. Authority to commit-commitments will only be used for specific purposes pursuant to a formal action of the Board. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.

Examples include:

- a. Potential litigation, claims, and judgments; and
- b. Board induced school approved projects;
- c. Legislation induced restrictions

- *Assigned fund balance* shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively embarked for some specific purpose by the Board designee (such as the Business Manager). In current practice, such plans or intent may change and may never be budgeted, or may result in expenditures in future periods of time.

Examples include:

- a. Insurance deductibles;
- b. Program start-up costs; and
- c. Other legal uses.

- *Unassigned fund balance* shall include amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures.

The unassigned fund balance shall be the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance, and assigned fund balance.

End of McClusky School District #19 Policy HEAF Adopted: May 8, 2018

SYSTEM OF ACCOUNTS

The Business Manager shall prepare a monthly statement of budget appropriations, expenditures, encumbrances, and balances of each account classification, as well as a statement of actual receipts and estimated receipts for the information of the administrators and the Board. The status of the records shall be current and available at all times to the Board and administrators for planning and evaluating the operation of the school system. The Business Manager shall file all fiscal reports with the county, state, or federal agencies, as required.

Complementing Documents

- HCAE, Disbursement of Monies
- HEBD, Audits

End of McClusky School District #19 Policy HEBA..... Adopted: May 8, 2018

CASH IN SCHOOL BUILDINGS

All monies collected during the day for any purpose shall be turned in to the office as soon as possible, properly receipted and kept in locked safes provided for safekeeping of valuables. Accounting to the Business Manager for monies collected shall be done daily and all monies shall be promptly deposited in the proper account.

In no case shall large amounts of money be left overnight in schools. All schools shall provide for making bank deposits after regular banking hours in order to avoid leaving money in school overnight.

Complementing Documents

- HEAC, Management of Student Activities Funds

End of McClusky School District #19 Policy HEBB..... Adopted: May 8, 2018

FRAUD PREVENTION & INVESTIGATION

The District prohibits board members, employees, vendors, contractors, consultants, and others seeking or maintaining a business relationship with the District from committing or participating in fraud and financial impropriety as defined below.

Fraud and financial impropriety include, but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the District.
2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies, or other district assets.
4. Impropriety in the handling of money or reporting of district financial transactions.
5. Profiteering as a result of insider knowledge of district information or activities.
6. Unauthorized disclosure of confidential financial information (e.g., account numbers).
7. Inappropriately destroying, removing, or using records or equipment.
8. Failure to provide financial records required by state or local entities.
9. Any other dishonest act regarding the finances of the District.

Financial Oversight and Controls

The Superintendent shall maintain a system of internal controls to identify potential risks, manage potential risks, and deter and monitor fraud and financial impropriety in the District. Internal controls shall be subject to board review.

The Superintendent is authorized to order a complete forensic audit if, in his/her judgment, such an audit is necessary or would be beneficial to the District.

Reports

Any person who suspects fraud or financial impropriety in the District shall report this information to an immediate supervisor, principal, Superintendent, or, in instances where the Superintendent is suspected of committing such acts, the Board President. Individuals may also report suspected fraud/financial impropriety activity to local law enforcement.

Individuals who report potential fraud/financial impropriety shall not be retaliated against, including instances when a complaint is not substantiated. However, employees who knowingly make a false fraud/financial impropriety report may be subject to disciplinary action.

Reports of suspected fraud/financial impropriety shall be treated as confidential to the extent permitted by state law on administrative investigations of school personnel. All individuals involved in an investigation shall be advised to keep information about the investigation confidential.

Investigation

The Superintendent shall investigate reports of suspected fraud/financial impropriety. If the Superintendent is suspected of fraud/financial impropriety, the Board President shall investigate the report.

The investigator shall coordinate investigation efforts with appropriate district personnel, legal counsel, the state fraud auditor, insurance carrier, and other internal and external departments and agencies as deemed necessary.

If an investigation substantiates the occurrence of fraud/financial impropriety, the investigator shall promptly notify the State Bond Fund and shall recommend responses to the investigation findings, including disciplinary action up to and including termination from district employment. These recommendations shall be documented in the investigator's report. The report shall be submitted to the appropriate district authority for action. The District may file a criminal complaint in cases where fraud/financial impropriety are substantiated. In cases involving monetary loss to the District, the District may seek to recover lost or misappropriated funds.

Analysis of Fraud

After any investigation that substantiates a report of fraud or financial impropriety, the Board shall appoint an individual to analyze conditions/factors that allowed for the activity to take place. This individual shall update internal controls to ensure measures are put in place to better protect district assets and deter future fraud/financial impropriety activities.

Complementing Documents

- HEBD, Audits

End of McClusky School District #19 Policy HEBC.....Adopted: June 20, 2017

AUDITS

All financial records of the District will be audited once every five years.

The Board will appoint an independent auditor, who shall be a Certified Public Accountant, to conduct this audit in accordance with law. The audit shall be presented to the Board upon completion and submitted to the state auditor in accordance with law.

NOTE: Law contains an exception to state audit requirements for districts with less than one hundred enrolled students. See NDCC 54-10-14 for details.

End of McClusky School District #19 Policy HEBD.....Adopted: June 20, 2017