# Access to Electronic Media

(Acceptable/Responsible Use Policy)

The Board supports reasonable access to various information formats for students, employees and the community and believes it is incumbent upon users to utilize this privilege in an appropriate and responsible manner as required by this policy and related procedures, which apply to all parties who use District technology.

## SAFETY PROCEDURES AND GUIDELINES

Communication, data, and files transferred through District technologic resources are not private. They may be reviewed by specific District personnel, or by someone appointed by them (i.e., independent contractors, law enforcement, etc.), to ensure that all Board policies, administrative procedures, and state and federal laws are followed. Violation of this policy may result in disciplinary action in accordance with the Student Support and Behavior Intervention Handbook, agreements with employee organizations, and Board policies relating to personnel matters.

Internet safety measures, which shall apply to all District-owned devices with Internet access, and personal devices that are permitted to access the District's network, shall be implemented that effectively address the following:

- Controlling access by minors to inappropriate matter on the Internet;
- Safety and security of minors when they are using electronic mail, chat rooms, and other forms of direct electronic communications;
- Preventing unauthorized access, including "hacking' and other unlawful activities by minors online;
- Unauthorized disclosure, use and dissemination of personal information regarding minors; and
- Restricting minors' access to materials harmful to them.

A technology protection measure may be disabled by the Board's designee during use by an adult to enable access for bona fide research or other lawful purpose.

The Superintendent/designee shall develop and implement appropriate administrative procedures to provide guidance for access to electronic media. Procedures shall address teacher supervision of student computer use, ethical use of electronic media (including, but not limited to, the Internet, e-mail, and other District technological resources), and issues of privacy versus administrative review of electronic files and communications.

Students shall be provided instruction about appropriate online behavior, including interacting with other individuals on social networking sites and in digital messaging, and cyberbullying awareness and response.

## PERMISSION/AGREEMENT FORM

All applicable procedures and guidelines resulting from this AUP/RUP shall be readily available and for use by students, parents/guardians, faculty, staff and other to whom access is granted. A written parental or legal guardian request shall be required prior to the student being granted independent access to electronic media involving District technological resources. This document shall be kept on file as a legal, binding document.

# Access to Electronic Media

**PERMISSION/AGREEMENT FORM(CONTINUED)**

The required permission/agreement materials, which shall specify acceptable uses, rules of online behavior, access privileges, and penalties for policy/procedural violations, must be acknowledged by the parent or legal guardian of minor students (those under 18 years of age) and also by the student. In order to opt-out, modify or rescind the agreement, the student's parent/guardian (or the student who is at least 18 years old) must provide the Superintendent with a written request.

**STUDENT SAFETY PROCEDURES AND GUIDELINE**

The Superintendent/designee shall develop and implement appropriate administrative procedures to provide guidance for access to electronic media. Procedures shall address teacher supervision of student computer use, ethical use of electronic media (including, but not limited to, the Internet, e-mail, and other District technological resources), and issues of privacy versus administrative review of electronic files and communications.

Students shall be provided instruction about appropriate online behavior, including interacting with other individuals on social networking sites and in digital messaging, and cyberbullying awareness and response.

Internet safety measures, which shall apply to all District-owned devices with Internet access or personal devices that are permitted to access the District's networks, shall be implemented that effectively address the following:

- Controlling access by minors to inappropriate matter on the Internet;
- Safety and Security of minors when they are using electronic mail, digital messaging, and other forms of direct electron communication;
- Safety and security of minors when they are using electronic mail, digital messaging, and other forms of direct electronic communications;
- Preventing unauthorized access, including "hacking' and other unlawful activities by minors online;
- Unauthorized disclosure, use and dissemination of personal information regarding minors; and
- Restricting minors' access to materials harmful to them.

**STUDENT USE**

Specific expectations for appropriate Internet use shall be reflected in the Student Support and Behavior Intervention Handbook including appropriate orientation for students.

A technology protection measure may be disabled by the Board's designee during use by an adult to enable access for bona fide research or other lawful purpose.

# Access to Electronic Media

**STUDENT USE (CONTINUED)**

Students are responsible for appropriate behavior when using the JCPS Networks and other District resources, just as they are in classrooms and school hallways. Therefore, general school rules for expectations and District behavior guidelines apply. Access to network services is provided, and students are expected to act responsibly. Based on the acceptable use guidelines outlined in this policy, the system administrators will deem what is inappropriate use, and their decisions are final. The administration and staff may revoke or suspend user access when these terms are violated.

**A Student shall:**

- Follow school and District behavior expectations to be a respectful and responsible digital citizen.
- Use online/network resources (including e-mail) as instructed and for educational purposes.
- Store and share only appropriate material.
- Use school and/or personal technology only at approved times for appropriate purposes.

A **Student shall NOT:**

- Access, send or willfully receive any content that is inappropriate, offensive, harassing, or profane in nature or that which promotes violence or illegal activity, except in support of a legitimate educational purpose, which is permitted with teacher approval and oversight.
- Willfully waste resources or use them for non-academic purposes (e.g., file storage, printing, bandwidth, etc.)
- Use or share the student's or another person's username or password with others.
- Compromise the JCPS Networks and their settings in any way (e.g., hacking, spamming, bypassing security, etc.)
- Use the JCPS Networks for personal gain, entertainment, political promotion, or activities unrelated to school, except for incidental personal use, which is permitted.
- Violate copyright laws or commit plagiarism, including the copying of software, music, or other copyright protected files.
- Intentionally damage or steal District or personal technology-related property.
- Engage in cyberbullying, harassment, or disrespectful conduct toward others.
- Create, download, view, store, copy or transmit content generated with an Artificial Intelligence (AI) system in an inappropriate or unethical manner, including, but not limited to:
    - Fraudulent activity, including but limited to impersonating individuals or organizations to steal money, information, or other assets.
    - Harassment or discrimination.

# Access to Electronic Media

**STUDENT USE (CONTINUED)**

- Impersonation: Creating AI-generated audio or video to mimic real people.
- Appropriated likeness: Using or altering a person's likeness without consent.
- Creating a false online persona to deceive or manipulate others or spread false information (sockpuppeting).
- Generating explicit content.
- Falsification: Using AI to fabricate evidence such as reports or documents.
- Intellectual Property (IP) infringement: Using someone's intellectual property without permission.
- Counterfeiting: Producing items that imitate original works and attempt to pass as real.
- Scaling and amplification: Automating and amplifying content distribution.

**EMPLOYEE USE**

The District recognizes the value of information systems, applications, and data as well as computers, storage, network, and other electronic devices to improve and enhance student learning. To this end, the District encourages the responsible use of these computing equipment resources in support of the educational mission and goals of the District.

The District technological resources help employees carry out the District's educational mission, conduct research, and communicate with others about District work. Along with this access comes the availability of materials that may not be considered appropriate for use in the workplace. Because it is impossible to control all materials available through the Internet, each employee is ultimately responsible for observing the JCPS standards outlined in the Employee AUA, as well as other applicable school and District rules for behavior and communications.

In accordance with KRS 160.145, the Board shall designate a traceable communication system for District employees and qualified school volunteers to communicate electronically with students enrolled in the District.

A District employee or qualified school volunteer shall not engage in unauthorized electronic communication.

Networking, communication systems, and other options offering the ability to communicate directly with students may be used for the purpose of supplementing classroom instruction and to promote communications with students and parents concerning school-related activities.

Students may only be invited or granted access to Board approved traceable electronic communications systems, including social media platforms and other digital communication sites, if the District has verified that the system meets acceptable data privacy standards and includes appropriate protections for student information. Furthermore, the students must meet the platform's minimum age requirements before being granted access or invited to access.

# Access to Electronic Media

**EMPLOYEE USE (CONTINUED)**

Staff members shall not use or create personal social networking accounts to which they communicate directly with or invite students to be friends.

See policy 08.2324 for complete details and guidelines regarding Traceable Communications, including the definition of "qualified school volunteer." See Administrative Procedure 08.2324 AP.2 Traceable Communication Forms for the form a parent/guardian is required to complete to give consent for communication outside of the Traceable Communication System.

**EMPLOYEE CONDUCT AND REPORTING REQUIREMENTS FOR TECHNOLOGY USE**

All employees and volunteers are subject to disciplinary action if their conduct relating to the use of technology or online resources violates this policy or any other applicable statutory, regulatory or policy provisions governing employee conduct. This includes, but is not limited to, unauthorized electronic communications.

The Professional Code of Ethics for Kentucky School Certified Personnel requires certified staff to protect the health, safety, and emotional well-being of students and the confidentiality of student information. Any conduct in violation of this Code – particularly involving technology or online resources - must be reported to the Education Professional Standards Board (EPSB) as required by law and may result in disciplinary action up to and including termination.

All users of District technological resources, including but not limited to, servers, both wired and wireless networks, storage media, as well as software, operating systems, accounts, and any type of system installed on this equipment on District premises, are covered by the Acceptable Use Agreement. It is the responsibility of every employee to know and understand the Agreement and to conduct their activities accordingly.

All District employees, including all personnel affiliated with the school that will be using the computing equipment listed, shall adhere to the Agreement. Employees are required to sign the Employee Acceptable Use Agreement (Administrative Procedure 05.51 AP.21) at the beginning of each contract year acknowledging they have read and agree to comply with the Employee Acceptable Use Agreement. New employees are required to sign the Employee Acceptable Use Agreement upon being hired.

- This Employee Acceptable Use Policy applies to the use of the District-provided technological resources, regardless of the geographic location, as follows:
- Data and system use shall comply with the District standards found in the Board-approved policies and administrative procedures.
- Unauthorized access to data and/or systems is prohibited.
- Users must prevent unauthorized disclosure or modification of sensitive information/data, including Personally Identifiable Information (PII).
- While using the District network, users should have no expectation of privacy. The District has the right to monitor all traffic on the District network.

# Access to Electronic Media

**ACCESS IS A PRIVILEGE, NOT A RIGHT**

Access to this shared resource is given to employees who agree to utilize the District's technological resources to support the educational business of the District and to act in a considerate and responsible manner.

**USE OF TECHNOLOGY IN THE CLASSROOM**

Employees are encouraged to use electronic mail and other District technologic resources to promote student learning and for communication with parents and education-related entities. If those resources are used, they shall be used for purposes directly related to work-related activities.

Technology-based materials, activities and communication tools shall be appropriate for and within the range of the knowledge, understanding, age and maturity of students with whom they are used.

**COMMUNITY USE**

On recommendation of the Superintendent/designee, the Board shall determine when and which computer equipment, software, and information access systems will be available to the community.

The District may provide Wi-Fi internet access for guests to schools and other District facilities that may be used without prior approval. With the approval of the principal/designee, a community member may be granted access to District electronic information sources and programs available through the District's technology system, provided he/she/they attend any required training and abide by the rules of usage established by the Superintendent/designee.

An employee or student shall be subject to disciplinary action, up to and including termination (employee) or placement in an alternative program or setting in lieu of expulsion (student) for violating this policy and acceptable use administrative procedures established by the District.

**EMERGING TECHNOLOGIES**

The District shall establish and maintain procedures that address the safe, secure, and responsible uses of emerging technologies, including, but not limited to, artificial intelligence (AI) and AAAAI-enhanced or generative features. These procedures shall be reviewed and update regularly to ensure alignment with current technological advancements, fostering a proactive approach while emphasizing safeguards for student safety, data privacy, and ethical practices. Such procedures will support innovative strategies while addressing potential risks and maintaining the confidence of district stakeholders. Additionally, procedures will address the responsible us of these emerging technologies, including the appropriate and inappropriate uses of AI (e.g. for inspiration vs. cheating or plagiarism.

**RESPONSIBILITY FOR DAMAGES**

Individuals shall reimburse the Board for repair or replacement of District property lost, stolen, damaged, or vandalized while under their care. A student or employee who defaces web site or otherwise make unauthorized changes to a web site shall be subject to disciplinary action, up to and including expulsion and termination, as appropriate.

# Access to Electronic Media

**RESPONDING TO CONCERNS**

A school or District administrator shall apply the same criterion of educational suitability used to review other educational resources when questions arise concerning access to specific databases or other electronic media.

**AUDIT OF USE**

Users with network access shall not utilize District resources to establish electronic mail accounts through third-party providers or any other nonstandard electronic mail system.

The Superintendent/designee shall establish a process to determine whether the District's education technology is being used for purposes prohibited by law or for accessing sexually explicit materials. The process shall include, but not be limited to:

1. Utilizing technology that meets the requirements of Kentucky Administrative Regulations and that blocks or filters internet access for both minors and adults to certain visual depictions that are obscene, child pornography, or, with respect to computers with Internet access by minors, harmful to minors.
2. Maintaining and securing a usage log; and
3. Monitoring online activities of minors.

**RETENTION OF RECORDS FOR E-RATE PARTICIPANTS**

Following initial adoption, this policy and documentation of implementation shall be retained for at least ten (10) years after the last day of service in a particular funding year.

**ACRONYMS & KEY TERMINOLOGY**

The National Institute of Standards and Technology (NIST) IR 7298, Glossary of Key Information Security Terms, is the primary reference document that the District uses to define common cybersecurity terms. Key terminology includes:

- Artificial Intelligence:
    - A machine-based system that can, for a given set of human-defined objectives, make predictions, recommendations, or decisions influencing real or virtual environments.
- District Technological Resource:
    - A term describing any data, device, application, service, or other components of the environment that supports information-related activities.
- Personally Identifiable Information or PII:
    - Any representation of information that permits the identity of an individual to whom the information applies to be reasonably inferred by either direct or indirect means.

# Access to Electronic Media

**REFERENCES:**

KRS 156.675; KRS 160.145; KRS 365.732; KRS 365.734
701 KAR 5:120
16 KAR 1:020 (Code of Ethics)
47 U.S.C. 254/Children's Internet Protection Act; 47 C.F.R. 54.520
Kentucky Education Technology System (KETS)
47 C.F.R. 54.516
15-ORD-190

**RELATED POLICIES:**

03.13214/03.23214
03.1325/03.2325
03.17/03.27
08.1353; 08.2322; 08.2324
09.14; 09.421; 09.422; 09.425; 09.426; 09.4261
10.5

# Curriculum

The curriculum in each school shall be designed to achieve the student capacities established by KRS 158.645 and the school goals established by KRS 158.6451, and the District's Instructional Vision as adopted by the Board. The curriculum shall comply with all applicable state and federal statutes and regulations.

## CURRICULUM

The Kentucky Academic Standards define what students are expected to know and be able to do. The curriculum is the District's plan for how students will master those standards. It is organized along learning progressions, is anchored in high quality instructional resources, and includes the learning experiences and assessments through which students reach and demonstrate mastery of the standards.

Learning progressions are research-informed descriptions of how student knowledge, skills, and reasoning build within and across grade levels toward independent application. The District uses these progressions to plan instruction, identify each student's current learning, and measure growth.

Textbooks and other instructional resources support the curriculum; they are not, by themselves, the curriculum. Instruction and assessment shall be planned and evaluated against student growth toward, and mastery of, the standards.

## INSTRUCTIONAL VISION

The curriculum shall be implemented to ensure that every student, including students with disabilities and multilingual learners, grows every year in the knowledge and skills to communicate clearly, make meaning, think critically, solve problems, transfer learning, and act with integrity. The curriculum shall:

1. Build strong foundations in literacy and numeracy, taught explicitly and systematically, and connect those foundations to purposeful application;
2. Provide every student with access to grade-level learning through high-quality instructional resources aligned to the Kentucky Academic Standards;
3. Engage all students in grade-level instruction while addressing unfinished prerequisite learning;
4. Make active learning and structured student discourse expected features of daily instruction;
5. Provide support and intervention for students who need it, and extension, including advanced coursework under Board Policy 08.112, for students ready to move beyond grade level learning;
6. Treat literacy, quantitative reasoning, and character as shared responsibilities across all subject areas, supported by evidence-based Social Emotional Learning (CEL) and character development resources integrated into core instruction; and
7. Foster learning environments marked by belonging, curiosity, and productive challenge.

# Curriculum

## CAPACITIES

The curriculum shall allow and assist all students, including students with disabilities and multilingual learners, to acquire the following capacities:

1. Literacy, including communication skills necessary to function in a complex and changing world;
2. Knowledge to make wise economic, social, career, and political choices;
3. Core values and qualities of good character – developed in alignment with the American School Counselor Association (ASCA) Mindsets and Behaviors for Student Success (specifically Self-Management and Social Skills) - to make moral and ethical decisions throughout life;
4. Understanding of our constitutional republic, the three (3) branches of government, and how government impacts citizens, the community, the state, and the nation;
5. Sufficient self-knowledge and knowledge of the student's own mental and physical wellness;
6. Sufficient grounding in the arts to enable each student to appreciate the student's own cultural and historical heritage and of others;
7. Sufficient preparation to choose and pursue the student's life's work intelligently; and
8. Skills, including world language proficiency, to enable each student to compete competitively with students in other states and nations.

## INSTRUCTIONAL GOALS

Schools shall develop each student's ability to:

1. Use basic communication and mathematics skills for purposes and situations they will encounter throughout their lives;
2. Apply core concepts and principles from mathematics, the sciences, the arts, the humanities, social studies, civics, health and physical education, and practical living studies to situations they will encounter throughout their lives;
3. Become self-sufficient individuals of good character exhibiting the qualities of altruism, citizenship, courtesy, hard work, honesty, human worth, justice, knowledge, patriotism, respect, responsibility, self-regulation, and self-discipline;
4. Become responsible members of a family, work group, or community, including demonstrating effectiveness in community service;
5. Think critically, creatively, and independently to ~~and~~ solve problems in school situations and in a variety of situations they will encounter in life;
6. Connect and integrate experiences and new knowledge from all subject matter fields with what they have previously learned and build on past learning experiences to acquire new information through various media sources; and
7. Express their creative talents and interests in visual arts, music, dance, and dramatic arts.

# Curriculum

## LITERACY ~~READING~~ CURRICULUM AND INTERVENTIONS

By the 2029-2030 school year, the District shall not use any curriculum, reading intervention, or program of instruction that utilizes the three-cueing system of teaching students to read.

The District shall ensure that:

1. All curriculum, reading interventions, and programs of instruction utilized to teach students to read are high-quality, fully aligned to state content standards, and based on literacy strategies that are scientifically researched with proven results in teaching phonemic awareness, phonics, fluency, vocabulary, and comprehension;
2. Beginning with the 2029-2030 school year, no school in the District is utilizing a three-cueing system of teaching students to read; and
3. By June 30, 2029, all interdisciplinary early childhood through grade five (5) educators have completed a science of reading professional learning program approved by the Kentucky Department of Education (KDE).

## MEASURING STUDENT PROGRESS

The Superintendent shall establish measures of student progress toward the capacities, goals, and Instructional Vision in this policy. Individual student learning growth over time shall be the organizing measure, reported alongside, but separately from, attainment and evidence of implementation. Growth shall be measured as normalized growth in each academic area: the proportion of each student's possible gain toward mastery of grade-level standards that the student achieves throughout the measurement period. Reports to the Board shall include growth and attainment by school and student groups at least quarterly.

## IMPLEMENTATION, MONITORING, AND ADJUSTMENT

The Superintendent shall ensure that educators, including principals and other instructional leaders, receive targeted professional learning and ongoing support, differentiated by role and need, to implement the Instructional Vision and the District's high quality instructional resources. The Superintendent shall ensure that instruction is monitored and adjusted to meet the needs of individual learners. Instructional programs and initiatives shall be evaluated regularly, with fidelity of implementation reviewed separately from program effectiveness. When instructional monitoring identifies implementation needs, professional learning and support shall be adjusted accordingly. Each decision to continue, strengthen, adjust, or discontinue instructional programs or initiatives shall be documented.

## SUPERINTENDENT RESPONSIBILITY

In any school administered under the provisions of KRS 160.345, the Superintendent shall determine which curriculum, textbooks, instructional materials, and student support services shall be provided in the school after consulting with the Board, the Principal, and the school council and after a reasonable review and response period for stakeholders. All council policies shall be designed to meet student academic achievement expectations and goals established by statute, regulation and Board policy.

As part of the process for the selection of a district-wide curriculum by the Superintendent, the Superintendent shall ensure the District complies with any section of the current agreement

# Curriculum

**SUPERINTENDENT RESPONSIBILITY (CONTINUED)**

between the Board and the Jefferson County Teachers Association pertaining to curriculum selection.

The Superintendent shall use the instructional materials depository to report the District's selection of instructional materials to the Kentucky Department of Education (KDE), unless the District purchases approved alternate instructional materials under KRS 156.412. The Superintendent shall submit a notification to the KDE if the District plans to adopt instructional materials or a program as a core comprehensive resource for reading and writing, mathematics, science, or social studies that is not on the state-approved list by submitting evidence per KRS 156.445.

**DISTRICT RESPONSIBILITY**

The District shall develop, maintain, and provide every school with a coherent PreK-12 curriculum that:

1. Is aligned with the Kentucky Academic Standards; and
2. Integrates comprehensive character development and school counseling frameworks aligned with the American School Counselor Association (ASCA) Mindsets and Behaviors for Student Success to promote mindsets (beliefs about student achievement and self-efficacy) and behavior standards (learning strategies, self-management skills, and social skills).

Both shall be organized along learning progressions within and across grade levels.

To ensure every student has access to the same high expectations in every school, the District shall:

1. Provide explicit scope, sequence, and instructional resources for Districtwide character education and Social Emotional Learning (SEL) initiatives that align with both Kentucky Academic Standards and ASCA Mindsets and Behaviors for Student Success.
2. Select and provide high quality instructional resources and assessments aligned to the curriculum;
3. Provide curriculum guidance, including scope and sequence, that keeps instruction aligned to the standards, while allowing teachers to respond to student needs;
4. Use evidence of student learning to identify the schools, student groups, and individual students that need additional support, and direct resources accordingly; and
5. Review the curriculum and instructional resources regularly, and whenever the Kentucky Academic Standards are revised, to maintain alignment.

**SCHOOL RESPONSIBILITY**

Schools shall implement the District curriculum. Principals, teachers, and school councils share responsibility for ensuring that every student master the Kentucky Academic Standards and grows every year. School-level instructional decisions shall be consistent with the curriculum and this policy.

# Curriculum

## SCHOOL RESPONSIBILITY (CONTINUED)

### Principal Responsibility

A principal shall:

1. Ensure the implementation of a comprehensive school counseling program aligned with ASCA standards that directly support character building, SEL and academic growth;
2. Lead implementation of the District curriculum and high quality instructional resources in the school;
3. Provide teachers with the time and structures, including collaborative planning, to engage in curriculum-based intellectual preparation, prepare instruction, collaboratively examine student work, and use evidence of student learning to inform instructional decisions;
4. Monitor instruction and student growth, and give teachers timely evidence-based formative feedback and support to strengthen curriculum implementation, instructional practice, and student learning; and
5. Ensure that students who need support, intervention, or extension receive it.

### Teacher Responsibility

The classroom teachers representing the District shall have the primary responsibility for the delivery of the established program of studies in assigned areas. All methods and techniques utilized in the fulfillment of this responsibility shall be exemplified by sound educational practices and respect for all students including to:

1. Deliver the curriculum in assigned areas using the District's high quality instructional resources, when provided, and District curriculum guidance in all cases;
2. Plan instruction using the Kentucky Academic Standards and the learning progressions;
3. Use evidence of student learning to adjust instruction, and support and challenge students while maintaining access to grade level standards; and
4. Use equitable instructional practices that engage all students, including students with disabilities and multilingual learners, in active learning and show respect for all students.

### School Council Responsibility

In each school administered under KRS 160.345, the school council shares responsibility for creating a school environment in which every student masters the Kentucky Academic Standard and grows every year. Council policies shall be consistent with Board policy and the District curriculum, and shall be designed to meet student academic achievement expectations and goals established by statute, regulation, and Board policy.

School councils shall:

1. Consult with the Superintendent on the selection of curriculum, textbooks, instructional materials, character education programs comprehensive counseling frameworks aligned with ASCA standards, and student support services,

~~1.~~2. Consult with the Principal on the school's appropriation for those resources;

# Curriculum

## SCHOOL RESPONSIBILITY (CONTINUED)

3. Adopt and review the school policies required by statute that affect implementation of the curriculum, including the writing program, instructional practices, assignment of instructional and non-instructional staff time, assignment of students to classes and programs, the schedule of the school day and week, use of school space, and alignment with state standards, technology use, and program appraisal;
4. Determine staffing by job classification and recommend the use of school funds in ways that support implementation of the curriculum and the student needs identified through evidence of learning;
5. Review student growth and attainment data annually, including results for each student group, and use the data to set targets and strategies in the school improvement plan; and
6. Monitor whether council policies are improving student growth, and revise policies that are not.

## STUDENT, FAMILY, AND COMMUNITY RESPONSIBILITY

Student learning is strongest when students, families, and the community work with schools toward the same goals.

### Student Responsibility

Students are expected to:

1. Attend school regularly and arrive ready to learn;
2. Participate actively in learning and discussion and complete assigned work;
3. Use feedback in developmentally appropriate ways to improve their work and track their own progress toward the standards; and
4. Build character and show respect for others.

### Family Responsibility:

Families are expected to:

1. Support regular attendance and learning at home;
2. Stay informed about what their child is learning and how their child is progressing;
3. Communicate and collaborate with teachers and principals about their child's strengths and needs; and
4. Participate in school governance, including school council elections and service.

The District and school shall provide families with clear, readily understandable information about the curriculum, the standards students are expected to master, and each student's progress in accessible, parent-friendly terms in their primary language.

# Curriculum

**Community Partner Responsibility**

(including organizations that serve students outside the school day):

Community partners, including organizations that serve students outside the school day of the District, are encouraged to:

1. Align their programs with the District curriculum and the Instructional Vision; and
2. Work in partnership with school teams to connect families with wraparound supports, including health, mental health, family literacy, and essential community resources.

**ACADEMIC FREEDOM**

The classroom teachers representing the District shall have the primary responsibility for the delivery of established program of studies in assigned areas. All methods and techniques utilized in the fulfillment of this responsibility shall be exemplified by sound educational practices and respect for all students.

**COMPREHENSIVE ARTS EDUCATION**

The Board supports a Comprehensive Arts Plan designed to serve as a framework to strengthen the developmental arts program; to utilize community resources; and to incorporate the arts into the total instructional program for all students of the District.

**JUNIOR RESERVE OFFICERS TRAINING CORPS PROGRAM (JROTC)**

The Board may establish and operate a high school JROTC program in accordance with federal requirements. Each school that maintains a JROTC unit shall permit membership in the unit to homeschooled students residing in the District who are qualified for membership in the unit (but for lack of enrollment in the District).

**STUDENTS WITH DISABILITIES**

The Board shall operate programs for students with disabilities in accordance with the legal obligations contained in the District's policy and procedures manual relating to such programs.

**REFERENCES:**

KRS 156.160; KRS 156.162; KRS 156.412; KRS 156.445
KRS 158.075; KRS 158.183; KRS 158.188
KRS 158.301; KRS 158.302; KRS 158.305; KRS 158.306
KRS 158.645; KRS 158.6451; KRS 158.6453; KRS 158.791; KRS 158.8402
KRS 160.345; KRS 161.028
704 KAR 003:305; 704 KAR 003:440
Kentucky Academic Standards
Section 2031 of Title 10, United States Code
P.L. 116-92

**RELATED POLICIES:**

Policies relating to School based decision making ~~Section~~ 02.413 to 02.441 ~~(All Policies)~~

# FAFSA Opt-Out

The Superintendent shall prepare procedures to permit the parent/guardian of a student to opt out of completing the Free Application for Federal Application for Student Aid (FAFSA) as required as part of the Kentucky assessment and accountability system:

1. After viewing a district-approved presentation regarding the Free Application for Federal Student Aid; and
2. By submitting an appropriate form to the school or district to opt out of completion of the Free Application for Federal Student Aid. [1]

**References:**

[1]KRS 158.6453; KRS 158.6455

# FAFSA Opt-Out Form

KRS 158.6453 and KRS 158.6455 permit a parent/guardian of a high school student to opt out of completing the Free Application for Federal Application for Student Aid (FAFSA) as part of the Kentucky assessment and accountability system.

To opt out, the parent/guardian must review a district-approved presentation regarding the FAFSA and complete and submit this form to the student's school.

**Student Name** _____

*Last Name First Name Middle Initial*

**Student Address** _____

*City State Zip Code*

**Student Age** **Date of Birth** **Student's Phone Number** _____

**District High School presently attending** _____

**Parent/Guardian Name** _____

**Parent/Guardian's Phone Number** _____

I have reviewed the District-approved presentation regarding the Federal Application for Student Aid (FAFSA) and hereby opt out of completing the FAFSA.

_____ _____

Signature of Parent/Guardian Date

# Post Issuance Tax, Securities, and Bond Compliance

## PURPOSE

The Board, on behalf of the District (the "Issuer"), uses bonds as one means of financing capital projects in support of its mission. This Post-Issuance Compliance Policy (the "Policy") and related administrative procedures provide direction to promote compliance with federal income tax and securities laws, as well as the requirements set forth in the bond documents for each bond issue. When implementing this policy, the District shall strictly follow the U.S. Constitution and laws, the Constitution of the Commonwealth of Kentucky and laws, and all applicable federal and state regulations. For purposes of this Policy , the terms "bonds" or "bond issue" means any obligation of the Issuer incurred for the purpose of borrowing money, including, without limitation, bonds, notes, and certificates of participation in capital leases.

## OUTSIDE COUNSEL

The Issuer may engage an attorney or firm of attorneys of national reputation on the subject of the federal tax and securities law of public finance to serve as "Outside Counsel" for the purpose of assisting the Issuer in the pursuit of its duties under this Policy. Outside Counsel may be bond counsel for the Issuer. Any such engagement shall be evidenced by the execution written agreement between the Issuer and the Outside Counsel approved by the Board and signed by the Superintendent.

## SECURITIES LAW MATTERS – CONTINUING DISCLOSURE

Continuing Disclosure Working Group

A) The Designated Officer (the "Disclosure Officer") shall have primary responsibility for preparing the annual financial information and operating data (an "Annual Filing") to be filed with the Municipal Securities Rulemaking Board ("MSRB") via its Electronic Municipal Market Access ("EMMA") system pursuant to operative continuing disclosure undertakings (the "Continuing Disclosure Undertakings") entered into by the Issuer pursuant to Rule 15c2-12 (the "Rule") promulgated under the Securities Exchange Act of 1934, as amended. The Disclosure Officer, together with any Outside Counsel retained by the Issuer shall constitute the "Continuing Disclosure Working Group."

B) Annual Financial Information and Operating Data

1) Assembling Current Information. The Disclosure Officer or the Continuing Disclosure Working Group shall compile, maintain and update a list of all financial information and operating data required to be filed with the MSRB pursuant to each of the Continuing Disclosure Undertakings; and shall establish a schedule for producing the data (and the Annual Filing document) that will afford sufficient time for final review by the Continuing Disclosure Working Group and approval in accordance with this Policy.

2) Review for Process, Accuracy, and Completeness. The members of the Continuing Disclosure Working Group shall review the Annual Filing drafts to determine whether, based on information known or reported to them:

a) This Policy was followed;

b) The material facts in the Annual Filing appear to be consistent with those facts known to the members of the Continuing Disclosure Working Group;

# Post Issuance Tax, Securities, and Bond Compliance

## SECURITIES LAW MATTERS – CONTINUING DISCLOSURE (CONTINUED)

c) The Annual Filing contains all information required by the Continuing Disclosure Undertakings; and

d) The Annual Filing omits any material fact that is necessary to be included to prevent the Annual Filing from being misleading to investors. The Disclosure Officer or the Continuing Disclosure Working Group shall take such action as may be necessary, based on feedback from the Continuing Disclosure Working Group, to enable the Continuing Disclosure Working Group to conclude that this Policy

e) was followed and that the Annual Filing is accurate and complete in all material respects.

3) Final Approval. The Continuing Disclosure Working Group shall approve the final draft of the Annual Filing, and the Disclosure Officer shall submit the final draft to the Board for review.

4) Posting. The Disclosure Officer or the Continuing Disclosure Working Group shall file each Annual Filing with the MSRB through EMMA by the deadline established by the Continuing Disclosure Undertakings. The Disclosure Officer or the Continuing Disclosure Working Group shall exercise reasonable care to ensure that each Annual Filing is filed in the format and with the identifying information required by the Continuing Disclosure Undertakings, including applicable CUSIP numbers, in accordance with the rules and requirements of the EMMA system.

5) Documentation of Procedures. The Disclosure Officer shall compile and retain a file of the actions taken to prepare, check, and approve the Annual Filing, including the sources of the information included therein, and the comments and actions of the Continuing Disclosure Working Group.

C) Event Notices

1) Identification of Reportable Events. The Disclosure Officer shall maintain a list of events of which the Issuer is required to provide notice to the MSRB pursuant to the Continuing Disclosure Undertakings. The Continuing Disclosure Working Group shall:

a) Identify the officers and employees of the Issuer who are most likely to first obtain knowledge of the occurrence of such events; and

b) Request in writing that they notify the Disclosure Officer immediately after learning of any such event, regardless of materiality, and repeat such request in a quarterly reminder.

2) Identification of Financial Obligations; Materiality

a) The Disclosure Officer shall undertake to identify any financial obligations, as defined in the Rule, to which the Issuer is a party and under the terms of which a default, event of acceleration, termination event, modification of terms or other similar events could reflect financial difficulties on the part of the Issuer.

# Post Issuance Tax, Securities, and Bond Compliance

## SECURITIES LAW MATTERS – CONTINUING DISCLOSURE (CONTINUED)

a) The Disclosure Officer shall prepare a summary sheet with respect to the financial obligations, as defined in the Rule, to which the Issuer is a party in substantially the form attached hereto as Exhibit A for the purpose of evaluating, together with the Continuing Disclosure Working Group:

Whether the incurrence of any such financial obligation must be disclosed under the terms of any Continuing Disclosure Undertaking; or

(1) Whether the agreement or amendment to covenants, events of default, remedies priority rights, or other similar terms, of any such financial obligation affects the security holders of the Issuer's securities and must be disclosed under the terms of any Continuing Disclosure Undertakings.

b) The Continuing Disclosure Working Group shall establish procedures for assessing the materiality of any financial obligation (including the materiality of any agreement or amendment to covenants, events of default, remedies, priority rights, or other similar terms of any such financial obligation) as well as whether a default, an acceleration or termination event, modification of terms or similar events under a financial obligation reflects financial difficulties.

2) Preparation of Event Notice. The Disclosure Officer shall assess the materiality of any reportable event with the assistance of Outside Counsel (reportable under the Continuing Disclosure Undertakings) and, if notice of the event (each an "Event Notice") must be given (or if no materiality standard applies to that particular event), prepare or cause to be prepared an Event Notice giving notice of the event, and review the draft Event Notice with the Continuing Disclosure Working Group.

3) Review and Approval of Event Notice. The Disclosure Officer shall not file an Event Notice until it is approved by the Continuing Disclosure Working Group unless the Event Notice:

a) Only gives notice of a rating change, bond call, or defeasance; or

b) Approval has not been received by the applicable filing deadline under the Rule and the Continuing Disclosure Undertakings.

4) Posting. The Disclosure Officer or the Continuing Disclosure Working Group shall file or cause to be filed each Event Notice with the MSRB through EMMA by the deadline established by the Rule and the Continuing Disclosure Undertakings or, if the facts cannot be correctly and fairly described by the deadline, then as soon as possible thereafter. The Disclosure Officer or the Continuing Disclosure Working Group shall exercise reasonable care to file each Event Notice in the format and with the identifying information required by the Continuing Disclosure Undertakings, including CUSIP numbers, in accordance with the rules and requirements of the MSRB's EMMA system.

5) Documentation of Procedures. The Disclosure Officer or the Continuing Disclosure Working Group shall compile and retain a file of the actions taken to report each event and prepare, check, and approve each Event Notice, including the approvals of the Continuing Disclosure Working Group, if obtained.

# Post Issuance Tax, Securities, and Bond Compliance

## FEDERAL TAX LAW COMPLIANCE

A) Tax Compliance Working Group. The Designated Officer (the "Tax Compliance Officer") shall have primary responsibility for complying with the requirement of federal tax law with respect the bonds of the Issuer. The Tax Compliance Officer, together with any Outside Counsel retained by the Issuer, shall constitute the Tax Compliance Working Group.

B) Procedures. The Tax Compliance Officer shall implement the following procedures in preparing, checking, or issuing the documentation described herein.

1) Proper Use of Proceeds. The Tax Compliance Officer shall ensure that bond proceeds are allocated to expenditures in a manner that is consistent with the purpose for which each bond issue is undertaken, as set forth in any tax compliance certificate or agreement related to each bond issue. The Tax Compliance Officer shall undertake to make final allocations for federal income

2) tax purposes of the bond proceeds within 18 months after a financed facility is placed in service but in no event later than 60 days following the fifth anniversary of the issuance of each bond issue.

3) Investment of Bond Proceeds and Rebate. The Tax Compliance Officer shall ensure that bond proceeds are invested in investments that are permissible under the terms of the Kentucky Revised Statutes, the bond documents, and any applicable federal tax laws. The Tax Compliance Officer shall determine whether it is appropriate to undertake rebate calculations with respect to the investment of proceeds of the bonds shall ensure the timely completion of arbitrage rebate calculations and filings.

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

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

# Post Issuance Tax, Securities, and Bond Compliance

## FEDERAL TAX LAW COMPLIANCE (CONTINUED)

6) Post-Issuance Transactions. The Tax Compliance Officer shall consult with Outside Counsel for the Issuer before making any modifications or amendments to the bond documents for a bond issue, including, but not limited to, entering or modifying investment agreements; making any change in security for the bonds; engaging in post-issuance credit enhancement transactions (*e.g.*, bond insurance, letter of credit) or hedging transactions (*e.g.*, interest rate swap, cap); terminating or appointing successor trustees; releasing any liens; or reissuing the bonds.

7) Remedial Action. In the event that it is determined that any use of bond proceeds or bond-financed facilities is inconsistent with the character of the status for federal income tax purposes of the bonds, the Tax Compliance Officer shall consult with Outside Counsel for the purpose of determining the nature and extent of any remedial action necessary or proper for the Issuer to take with respect to such bonds

8) or bond-financed facilities according to Treasury Regulations 26 CFR § 1.141-12 or other remedial actions authorized by the Commissioner of Internal Revenue under 26 CFR 1.141.12(h).

C) Recordkeeping. Responsibility for Records Maintenance

1) The Tax Compliance Officer shall be responsible for maintaining records related to bonds of the Issuer.

2) The Tax Compliance Officer shall maintain a central list of records related to each issue of bonds of the Issuer. The list shall identify:

a) The name and date of the document related to the issue,

b) The person or office responsible for the document, and

c) The physical or electronic location of the document.

D) Bond Records to be Maintained

1) The following records shall be maintained for each outstanding bond issue for the term of the outstanding bond issue plus three years:

a) Basic records relating to the bond transaction, including the trust indenture, loan, lease, or other financing agreement, the relevant IRS Form 8038 (including Forms 8038-G, 8038-GC, 8038-B, or 8038-TC, as applicable) with proof of filing, and bond counsel opinion shall be maintained by the Tax Compliance Officer;

b) Documentation evidencing the expenditure of bond proceeds, such as construction or contractor invoices and receipts for equipment and furnishings, as well as records of any special allocation made for tax purposes shall be maintained by the Tax Compliance Officer;

c) Documentation evidencing the lease or use of bond-financed property by public and private sources, including, but not limited to, service, vendor, and management contracts, research agreements, licenses to use bond-financed property, or naming rights agreements shall be maintained by the Issuer office executing such agreement for use of bond-financed property; and

# Post Issuance Tax, Securities, and Bond Compliance

## FEDERAL TAX LAW COMPLIANCE (CONTINUED)

d) Documentation pertaining to investment of bond proceeds, including the yield calculations for each class of investments, actual investment income received from the investment of proceeds, and rebate calculations shall be maintained by the Tax Compliance Officer's Office.

2) The Tax Compliance Officer shall maintain the Issuer's audited financial statements for not less than seven years.

## TRAINING REQUIREMENTS, POLICY REVIEW, AND MISCELLANEOUS MATTERS

A) Training. Within six months of the adoption of this Policy, and on an as-needed basis thereafter, the Tax Compliance Officer, the Disclosure Officer and their respective designees, if any, shall undergo training regarding basic federal securities law and tax concepts relating to bonds and records required to be maintained under this Policy.

B) Annual Review. On an annual basis, or sooner if deemed necessary, ~~by~~ the Continuing Disclosure Working Group and the Tax Compliance Working Group~~,~~ shall review this Policy and assess the Issuer's compliance with this Policy and shall make changes to this Policy as appropriate to ensure compliance with any covenants in the bond documents or the requirements of federal tax and securities laws and any other applicable law.

C) Miscellaneous.

1) Internal Use Only. This Policy is intended for the internal use of the Issuer only and is not intended to establish any duties in favor of or rights of any person other than the Issuer.

2) Waiver of Procedures. The officers and employees charged by this Policy with performing or refraining from any action may depart from this Policy

3) when they in good faith determine that such departure is in the best interests of the Issuer and consistent with the duties of the Issuer under applicable laws. If a Disclosure Officer or Tax Compliance Officer is charged by this Policy with taking or refraining from such action, any such departure shall require approval review of Outside Counsel.

## REFERENCES:

Securities Exchange Act of 1934, as amended
26 CFR § 1.141-12; 26 CFR 1.141.12(h)
Related Policies and Administrative Procedures:
04.32; 04.32 AP.1; 04.32 AP.11 04.32 AP. 111

# Financial Obligation Summary Sheet

This form may be used to gather information necessary to evaluate whether a financial obligation is material and must be disclosed to via the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system. The information requested should be inserted below. In some cases, it may be appropriate to attach a schedule or copy the applicable section from the relevant documents.

The term *financial obligation* means a: (A) Debt obligation; (B) Derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (C) Guarantee of either of the foregoing.

Such term does not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with SEC Rule 15c2-12.

Generally speaking, any obligation that is essentially a vehicle to borrow money (e.g., a lease-purchase agreement) should be considered a *financial obligation.*

| | |
|---|---|
| • 1. Loan amount and date incurred | |
| • 2. Final maturity date of the loan | |
| • 3. Debt service schedule, if including principal amortization, interest rate(s), interest calculations (*attach separate sheet if necessary)* | |
| • 4. Legal security and/ source of payment | |
| • 5. Interest rate method of calculation, if variable | |
| 6. Use of loan proceeds | |
| • 7. Covenants, events of defaults and remedies | |
| • 8. Amortization modification provisions, or information about payment acceleration or other non-standard payment considerations | |
| • 9. Any other information that an Issuer believes to be important to lenders or investors in the obligations of the Issuer | |

**REFERENCES:**

U.S. Securities and Exchange Commission (SEC) Rule 15c2-12

# Private Business Use Contract Review Worksheet

Department: _____

Contracting Parties: _____

Type/Title of Agreement: _____

**Agreement Not Subject to Private Use Limitation**

_____ Relates solely to construction of bond-financed facility

_____ Relates to property that was not financed with proceeds of a bond issue

_____ Does not relate to use or function of property

_____ Includes incidental services only (janitorial, office equipment repair, or similar services)

_____ Compensation consists solely of reimbursement of actual and direct expenses incurred by the service provider while providing services under the agreement

**Agreement Satisfies Safe Harbors for Management/Service Contracts with Outside Service Providers**

If the arrangement with an outside service provider is not either an "Eligible Expense Reimbursement Arrangement" or an "Other Permissible Arrangement" (both as described below), then Bond Counsel should be consulted.

*Eligible Expense Reimbursement Arrangement*

_____ To be an Eligible Expense Reimbursement Arrangement, the compensation paid to the outside service provider must consist solely of reasonable overhead and the reimbursement of actual and direct expenses paid by the outside service provider to unrelated parties.

*Other Permissible Arrangement*

To be an Other Permissible Arrangement, all six of the following elements must be present:

1. Financial Requirements

_____ Compensation payments to the service provider (including any reimbursement for actual and direct expenses paid by the service provider and related administrative overhead expenses) are reasonable compensation for services rendered during the term of the contract; and

_____ The outside service provider does not share in the net profits of the managed facility; and

_____ The outside service provider is not forced to share net losses from the operation of the managed facility.

2. Term of the Contract

_____ The term of the contract is no longer than the lesser of (i) 30 years, or (ii) 80% of the weighted economic life of the managed property, which term is retested as of the date of any material modification of the contract.

# Private Business Use Contract Review Worksheet

3. Control of the Managed Property

The approval of the Issuer is required for each of the following:

_____ the annual budget of the managed property;

_____ capital expenditures with respect to the managed property;

_____ any disposition of the managed property or any portion thereof;

_____ rates charged for use of managed property (or methodology for setting such rates); and

_____ the general nature and type of use of the managed property (for example, the type of services).

4. Risk of Loss

_____ The Issuer bears the risk of loss upon damage or destruction of the managed property.

5. Tax Position of Outside Service Provider

_____ The outside service provider expressly agrees that it is not entitled to and will not take any tax position that is inconsistent with being an outside service provider to the Issuer with respect to the managed property.

6. Rights of the Issuer

_____ The outside service provider does not have any role or relationship with the Issuer that might limit the ability of the Issuer to exercise its rights under the contract.

**Agreement Requires Further Review by Bond Counsel**

_____ Ownership (including agreement that transfers title at end of the term)

_____ Lease, license, or any other agreement which creates exclusive or priority rights to use any portion of a bond-financed property or which creates an economic benefit for the third-party user

_____ Agreement with governmental entity or 501(c)(3) organization

_____ Research agreement

_____ Management or service contract falling outside safe harbors listed above (provide explanation)

_____ Reviewer: _____

_____ Date: _____

# Balanced Budget and Financial Forecasting

## BALANCED BUDGET

Developing and maintaining a District budget that balances anticipated revenues with anticipated expenses is essential to the long-term fiscal stability of the District. Therefore the District shall manage its financial operations with the objective of achieving a net change of zero — or an increase — in General Fund Balance as reported in the Annual Comprehensive Financial Report (ACFR) required by Board Policy 04.9 Audits.

The Board shall adopt a District Working Budget that balances total revenues and total expenses resulting in a projected zero net change or increase in fund balance over the previous year. In order to maintain a structural balance, the Working Budget shall not use non-recurring revenue to fund annually recurring expenditures.

Limited Exception to a Balance Budget

There may be certain limited exceptions when circumstances dictate that it is prudent and fiscally responsible to adopt a budget that reduces the General Fund Balance. In such an instance, the Superintendent shall prepare a Board meeting agenda item and rationale with a detailed justification for the action, and a detailed plan to return to the net zero or positive change in fund balance in future years. The Board shall adopt the agenda item and rationale with a separate vote at a meeting prior to the meeting at which the District Working Budget is adopted

## FINANCIAL FORECASTING

The Executive Officer Finance shall prepare a rolling three (3) forecast of expenses and revenues which shall be submitted to the Board for review and appoval.[1] The forecast shall:

1. Report whether recurring revenue are sufficient to support recurring expenditures so that the Budget can be drafted to address any identified gaps.
2. Address month-to-month cash flow projections and the potential need for short-term borrowing, and repayment capacity.

The forecast shall be submitted to the Board at least two (2) weeks prior to the Board meeting at which the Working Budget is adopted.[2] The forecast shall include the following:

Revenue Forecasting

The financial forecast for revenues shall include:

1. The projected revenues the District expects to receive from:
    a. The various taxes levies by the district including property taxes, occupational license taxes, and motor vehicle taxes,
    b. Interest accrued on District investments;
2. Restricted funds, including District facilities funds; and
3. The appropriations that the District expects to receive from:
    a. State sources, including Support Educational Excellence in Kentucky (SEEK) funding, formula funded state grants, and competitive grants; and
    b. Federal sources, including funding through formula grants and discretionary grants;

# Balanced Budget and Financial Forecasting

## FINANCIAL FORECASTING (CONTINUED)

4. Fund balance, which includes:

   a. Vacancy credit, which is the reasonable estimate, based on historical trend data, of funds to be appropriated in the budget for employee salary and benefits that will not be expended due to positions remaining vacant;

   b. Carry over, which are funds from the previous fiscal year that have been allocated to accounts controlled by schools and other District budget units, but were not expended during the previous fiscal year and will be carried over in those accounts into the new fiscal year; and

   c. Carry forward, which are funds that were encumbered for purchases during the previous fiscal year, payment of which will occur in the new fiscal year.

*Expenditure Forecasting*

The financial forecast for expenditures shall include:

1. The projected known recurring expenditures of the District:

   a. For Personnel, transportation, maintenance, and materials for the operation of the district;

   b. For other non-salary-based expenses (e.g., utilities, insurance, and other operational needs), taking into account historical expenditure data and expected changes in prices;

   c. For the costs associated with debts incurred by the district;

   d. For the costs associated with restricted funds, including facilities funds;

2. Any one (1) time major expenses expected for the year, including those for special projects or programs;

3. A description of how the minimum reserve of at least two percent (2%) required under KRS 160.461(2) shall be maintained and the status of the reserve in relation to the District goal of having a five percent (5%) reserve; and

4. A mechanism for projecting the impact of potential future salary schedules, salary steps, and cost-of-living adjustments, which are negotiated annually.

## SHORT TERM DEBT

1. In accordance with applicable laws, the Board may issue Revenue Anticipation Notes (Notes) with a maturity of not more than one year to fund anticipated short-term cash flow needs due to the timing of the receipts of the annual current year property taxes, occupational taxes, motor vehicle taxes and other revenues. The principal of the Notes and the interest thereon will be payable from, and secured by, a pledge of such ad valorem taxes and other revenues, as may be appropriate.

# Balanced Budget and Financial Forecasting

**SHORT TERM DEBT(CONTINUED)**

2. Except for any issuance of taxable obligations, the District shall comply with the requirements of the Internal Revenue Service Code prior to and subsequent to the issuance of the Notes, for spending the proceeds in a manner consistent with the exceptions for interest on the Notes not being included in gross income for federal income tax purposes.

**REFERENCES:**

[1]KRS 160.370
[2]KRS 160.461
KRS 156.310 to KRS 156.442

**RELATED POLICIES AND ADMINISTRATIVE PROCEDURES:**

04.0; 04.1; 04.91; 03.12; 03.22; 03.121; 03.221

# Preschool Education

The Board shall provide a developmentally appropriate preschool education program in compliance with applicable statutes and administrative regulations.

Plans for the preschool program shall include supervision guidelines consistent with the mental and physical needs ~~characteristics~~ of preschool students, including students with disabilities.

~~The Principal or designee shall designate another adult to provide back-up assistance when only one (1) employee is responsible for supervising a group of preschool students, in order to ensure compliance with the state-mandated ten (10) to one (1) child-staff ratio.~~

## ELIGIBLE STUDENTS

Preschool education shall be provided for all at-risk four-year old students and all three- and four-year old students with disabilities, in accordance with applicable statutes and administrative regulations.

## MAXIMUM GROUP SIZE

Preschool groups shall comply with applicable maximum group size and adult-to-child requirements set forth in 704 KAR 3:410. The maximum group size for eligible children is twenty (20) children. The staff ratio in the classroom shall consist of one (1) qualified adult for a maximum of ten (10) children. At no time shall one (1) adult be left alone with more than ten (10) preschool children.

The District shall consider adding qualified staff, adjusting the number of children in a group, redistributing future assignments, providing coaching or related supports, or combining these actions when warranted based on the needs of children, including children with disabilities.

## REVIEW OF CHILD SERVICES

Before each new assignment or a child or whenever the needs of a child change, the principal/designee and preschool assignment team shall review the following:

1. The child's Individualized Education Program (IEP) and needed services;
2. Current class rosters and schedules;
3. Staff availability and qualifications;
4. The child's transition and personal-care supports needed, the communication and mobility supports needed, documented safety or behavioral supports needed, and the extent to which adult assistance is necessary at the same time to meet those needs.

The principal or designee shall document the review and the support decision when additional staffing or other supports are considered. Any reduction in group size requires prior approval from the Executive Director of Preschool or Executive Officer of Exceptional Child Education.

# Preschool Education

## ADULT ASSISTANCE AND COVERAGE

Each site will designate a primary responding adult and a backup adult to provide assistance and coverage as needed for every preschool instructional block, arrival, dismissal, lunch, enrichment period, and staff break. Staff will know how to request assistance, if the need arises, by utilizing the site's established communication system and site safety plan. The responding adult shall report promptly to the requesting classroom. Before a staff member leaves a group, the principal or designee will arrange in-person coverage, so the ratio and each child's required support remain in place.

## ARRIVAL AND DISMISSAL PROCEDURES

The District shall maintain safe arrival and dismissal procedures for all preschool children in accordance with 704 KAR 3:410, Section 9(4)(a) and (b). All preschool children shall be supervised by a school employee during arrival and dismissal and shall not be left unattended at any time. Each preschool student must have a completed Student Release Form on file before or upon the student's first day of attendance. A preschool student shall be released only to a parent/guardian or a person authorized by a parent/guardian.

## CURRICULUM

The program shall provide a developmentally appropriate curriculum that prepares children for successful entry into the primary program in elementary school. Parent education and involvement shall be components of the early childhood program.

## FUNDING

The early childhood education program shall be funded by grants and awards from private, local, state, or federal agencies, as well as by the District General Fund as determined by the Board.

## TRANSPORTATION

The District shall provide preschool transportation as required by applicable state and federal laws and regulations, including transportation required by a student's IEP. Additional preschool transportation may be provided based on District-established eligibility criteria and District-approved instructional schedules. ~~Transportation during core preschool instructional hours will be provided exclusively for students who qualify under mandated categories, including those receiving special education transportation services, students identified under the McKinney-Vento Homeless Assistance Act, and students in foster care.~~

Release of a transported student shall be hand-to-hand to a parent/guardian or person authorized by a parent/guardian.

**REFERENCES:**

KRS 157.3175
702 KAR 3:250; 702 KAR 5:150
704 KAR 3:410; 704 KAR 3:420
707 KAR 1:002 et seq.
20 U.S.C. Section 1400 et seq.
P. L. 114-95, (Every Student Succeeds Act of 2015), 20 U.S.C. § 6301 et seq.
McKinney-Vento Act, 42 U.S.C. 11431 et seq.

**-CERTIFIED PERSONNEL-**

# Salary Deductions

## MANDATORY DEDUCTIONS

Mandatory payroll deductions made by the Superintendent include:

1. State and federal income taxes;
2. Occupational tax, when applicable;
3. The Teachers' Retirement System of the State of Kentucky;
4. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
5. Medicare (FICA), for an employee newly hired after 3/31/86.

## OPTIONAL DEDUCTIONS

Pursuant to the provisions of KRS 161.158, the following optional payroll deductions are authorized by the Superintendent for an employee who chooses to participate:

1. Tax Sheltered Annuity program;
2. Mutual Funds program;
3. Voluntary insurance plans;
4. Class Act Federal Credit Union;
5. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;
6. Membership dues for professional teachers' organizations, professional associations, or Unions in accordance with and for the remainder of any joint wage agreement or collective bargaining contract;
7. Charitable contributions for Metro United Way, Fund for the Arts, Minor Daniels Scholarship Fund, Evolve502 Scholarship Fund, or Crusade for Children; and
8. Charitable contributions for the JCPS Employee-Sponsored Scholarship Fund;and.
9. Charitable contributions for the Kentucky Education Fund.

## SIGNED REQUEST REQUIRED

No optional payroll deduction, authorized by the Superintendent1, shall be deducted from an individual employee's salary without a signed request or electronic authorization from that employee affirmatively requesting the optional deduction. The Superintendent shall develop the manner and time for filing such requests.

## CHANGES IN DEDUCTIONS

Designated payroll deductions shall remain in effect for the scheduled deduction period until a change or cancellation notice is received in the payroll department. Upon receipt of such notice, the payroll officer will put into effect such changes on the next appropriate scheduled pay date, unless contrary to state or federal regulations.

**REFERENCES:**

1KRS 160.370
KRS 18A.230; KRS 160.291; KRS 161.158; KRS 336.134
702 KAR 1:035; OAG 72-802

**- CLASSIFIED PERSONNEL -**

# Salary Deductions

## MANDATORY DEDUCTIONS

Mandatory payroll deductions made by the Superintendent include:

1. State and federal income taxes;
2. Occupational taxes, when applicable;
3. The County Employees' Retirement System or the Kentucky Teachers' Retirement System;
4. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
5. Medicare (FICA) - applicable to an employee enrolled in the Kentucky Teachers' Retirement System newly hired after 3/31/86; and an employee enrolled in the County Employees' Retirement System.

## OPTIONAL DEDUCTIONS

Pursuant to the provisions of KRS 161.158, the following optional payroll deductions are authorized by the Superintendent for an employee who chooses to participate:

1. Tax Sheltered Annuity programs;
2. Mutual Fund programs;
3. Voluntary insurance plans;
4. Class Act Federal Credit Union;
5. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;
6. Optional Membership dues for professional organizations, professional associations, or Unions in accordance with and for the remainder of any joint wage agreement or collective bargaining contract;
7. Charitable contributions for Metro United Way, Fund for the Arts, Minor Daniels Scholarship Fund, Evolve502 Scholarship Fund, or Crusade for Children; and
8. Charitable contributions for the JCPS Employee-Sponsored Scholarship Fund;and
~~8.~~9. Charitable contributions for the Kentucky Education Fund

# Salary Deductions

**SIGNED REQUEST REQUIRED**

No optional payroll deduction authorized by the Superintendent1 shall be deducted from an employee's salary without a signed request from that employee affirmatively requesting the optional deduction. Such request must be filed on forms to be developed by the Superintendent. The Superintendent shall develop the manner and time for filing such requests.

**CHANGES IN DEDUCTIONS**

Designated payroll deductions shall remain in effect for the scheduled deduction period until a change or cancellation notice is received in the payroll department. Upon receipt of such notice, the payroll officer will put into effect such changes on the next appropriate scheduled pay date, unless contrary to state or federal regulations.

**REFERENCES:**

[1]KRS 160.370
KRS 18A.230
KRS 160.291
KRS 161.158
KRS 336.134
702 KAR 001:035
OAG 72-802

# Competitive Foods

## MINIMAL NUTRITIONAL VALUE

The sale of competitive foods and beverages to students during the school day shall be in compliance with current federal and state regulations.

## DEFINITIONS

"Competitive Food" shall mean all food and beverages sold to students on the school campus during the school day, other than those meals reimbursable under the programs authorized by the National School Lunch Act and the Child Nutrition Act.

"School-day" means the period of time from the midnight before until thirty (30) minutes after the end of the official school day.

"School Campus" shall mean all areas of the property under the jurisdiction of the school that are accessible to students during the school day.

## NUTRITIONAL STANDARDS

No school may sell competitive foods or beverages, whether from a vending machine, school store or canteen, classroom, teacher, parent group, from the midnight before until thirty (30) minutes after the last school lunch period of the school day. From thirty (30) minutes after the last lunch period closes until thirty (30) minutes after the school day, food and beverages sold must conform with nutritional standards specified in state and federal regulations.

Fund-raising activities held off of the school campus or not during the school day are not subject to regulatory requirements of 702 KAR 6:090 or federal competitive food limitations.

## STUDENT-BASED ENTERPRISE

"Student-based enterprise" means a District approved program operated by the District's students as part of a course designed to provide students with knowledge and experience of the operation of a business.

A student-based enterprise may sell competitive foods from thirty (30) minutes after the last lunch period to thirty (30) minutes after the end of the school day if the following conditions are met:

1. The student-based enterprise submits a Redbook F-SA-2A School Activity Fund Fundraiser and Crowdfunding Approval Form and receives approval from the principal to sell competitive foods or beverages offered through a vending machine, school store, canteen, or fundraiser;
2. The foods and beverages sold meet the minimum nutritional standers set forth in federal regulation 7 C.F.R. 210.11 Competitive food service and standards, as required by 702 KAR 6:090; and
3. The school follows the procedures for the management of School Activity Funds in the Kentucky Department of Education Accounting Procedures for Kentucky School Activity Funds (also known as "Redbook").

~~The Board may identify a student-based enterprise to sell competitive foods throughout the school day and establish policies for the operation of and the use of the proceeds from the student-based enterprise. Competitive foods sold by a student-based enterprise shall comply with the minimum nutritional standards established in 702 KAR 6:090.~~

## Competitive Foods

**REFERENCES:**

7 C.F.R. 210.11b; 7 C.F.R. 220.12
KRS 156.160; KRS 158.850; KRS 158.854; 702 KAR 6:090
U. S. Dept. of Agriculture's *Dietary Guidelines for Americans*

**RELATED POLICIES:**

07.12; 09.2