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2018



THE
OPERATION
&
GOVERNANCE
of the
KENTUCKY ASSOCIATION
OF
SCHOOL BUSINESS
OFFICIALS

MISSION

Supporting members with services which maintain and promote the highest standards of school business operations.

VISION

The Kentucky Association of School Business Officials (KASBO) aspires to be the authority of Kentucky school business operations.

GOALS

- Recruit and hire staff to increase efficiency, effectiveness, and high standards of service.
- Increase visibility in order to extend into business operations beyond finance.
- Strengthen partnerships to allow collaboration and increase exposure.
- Improve the quality and diversity of professional development to expand membership and provide additional learning opportunities.
- Enhance benefits to increase the value of membership.

Kentucky Association of School Business Officials Operation & Governance

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CONSTITUTION

ARTICLE 1 NAME

SECTION 1. The name of this association shall be: “Kentucky Association of School Business Officials.”

SECTION 2. The Board of Directors of the Association shall approve the emblem of the association, regulate the use of the name and emblem, and have authority to make any changes necessary as approved by the Board of Directors.

ARTICLE 2 MISSION

Supporting members with services, which maintain and promote the highest standards of school business operations.

ARTICLE 3 VISION

The Kentucky Association of School Business Officials (KASBO) aspires to be the authority of Kentucky school business operations.

Goals:

- Recruit and hire staff to increase efficiency, effectiveness, and high standards of service.
- Increase visibility in order to extend into business operations beyond finance.
- Strengthen partnerships to allow collaboration and increase exposure.
- Improve the quality and diversity of professional development to expand membership and provide additional learning opportunities.
- Enhance benefits to increase the value of membership.

ARTICLE 4 AFFILIATION

- A. **KASBO** is one of eleven affiliates of the Kentucky Association of School Administrators (**KASA**); one of twelve states comprising the Southern Association of School Business Officials (**SASBO**); and is affiliated with the Association of School Business Officials international (**ASBO**).
- B. This association shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of its primary purposes.

ARTICLE 5 MEMBERS

SECTION 1. CLASSES OF MEMBERS.

The association shall have seven classes of members. These are active, associate, student, retired, honorary, life and vendor. The qualifications for membership in each class are as follows:

- A. **ACTIVE** – Membership shall be restricted to individuals who are actively engaged in school business operations. Members must be employed by and on the permanent payroll of a public, private, separate or parochial school, school district, or the State Department of Education.
- B. **ASSOCIATE** – Membership shall be extended to school administrators, members of Boards of Education and other persons who are directly interested in the school program.
- C. **STUDENT**- Membership shall consist of high school, university or college students enrolled in school administration or business classes.
- D. **RETIRED** – Membership shall be extended to retired personnel who were eligible for active or associate membership.
- E. **HONORARY** – The Board of Directors has the authority to confer Honorary Membership.
- F. **LIFE** - Active members may become life members upon payment of life membership dues. All Past Presidents shall be Life Members at no cost to the individual.
- G. **VENDOR** – Membership shall consist of up to four representatives for corporate membership.
- H. **EMERITUS**: Emeritus membership will be granted to life members who retire or resign from an organization that qualified the member for Active membership.

SECTION 2. PRIVILEGES OF MEMBERSHIP.

Only active and life members shall have voting rights and be eligible to hold offices. Each active or life member shall be entitled to one vote on each matter submitted to a vote of members. Absentee votes shall not be accepted. Non-voting membership shall contain categories: (B) Associate; (C) Student; (D) Retired; (E) Honorary; (G) Vendor; (H) Emeritus.

ARTICLE 6 BOARD OF DIRECTORS AND OFFICERS

SECTION 1. BOARD OF DIRECTORS AND OFFICERS

- A. Board consisting of 12 members shall administer the affairs of the Association. In addition, if the Board has appointed an Executive Director, this person shall serve on the Board of Directors and Executive Committee as a non-voting member.
- B. Six of the members shall serve as directors representing the state and shall be elected for three-year terms. Two directors are elected each year on a rotating basis. Only active or life members shall be eligible to serve on the Board of Directors.
- C. Six additional members of the Board shall consist of the President, President - Elect, Vice-President, Immediate

Past President, Secretary, and Treasurer. The officers shall be elected for a one-year term except Treasurer and Secretary. Only active or life members shall be eligible to serve as officers.

- D. The election to the Board of Directors and Officers shall be held during the last business session at the annual meeting.
- E. The membership at its annual meeting shall elect a Vice-President to serve a one-year term. At the conclusion of that conference, the President shall automatically become the Immediate Past President. The President-Elect shall become the President and the Vice-President shall become the President-Elect. The remaining officers and directors shall assume their duties from July 1 through June 30.
- F. In case of failure to elect an officer at the annual meeting, the incumbent of said office should continue to serve until a successor is elected.
- G. A Director may serve two consecutive terms.
- H. In the absence of a Board member from a Board meeting, including the meetings of the Executive Committee, the Board members present shall vote whether to excuse the absent member(s) from the meeting. Absent members shall communicate with the President prior to the meeting as to the reasoning of their absence.
- I. Upon the consistent absence or neglect of duty of an officer, director, or representative to an affiliate organization, the President may ask approval of the Board to declare a position vacant.
- J. No position of director, officer, or appointed representative to an affiliate organization may be declared vacant without the approval of the KASBO Board.
- K. The office of the President may be declared vacant by majority vote of the Board of Directors, after findings have been presented to the Board of Directors by the Immediate Past President, and the President has been given opportunity to respond to the Board of Directors upon the presented findings.
- L. If a vacancy occurs, the Board of Directors shall have the authority to fill a vacant officer, and/or director's position from the KASBO membership. Such appointment of an officer and/or director shall be interim and shall be subject to an election at the next annual meeting.
- M. The Board of Directors shall meet at the call of the President. The full Board of Directors will be scheduled on odd numbered months and the Executive Committee will be scheduled on even numbered months.
- N. At least two thirds of all voting board members and at least two officers must be present at a board meeting to constitute a quorum.
- O. Electronic Board Meetings may be conducted. Every reasonable effort should be made to ensure all Board members are aware of the meeting and a reasonable period of time should be allowed for discussion and the

final vote. Voting can be done electronically, but e-mail must be retained as proof of each members vote. The Secretary shall take minutes as with any other meeting.

ARTICLE 7 EXECUTIVE DIRECTOR

- A. The Executive Director position may be filled at the discretion of the Board of Directors.
- B. Term of Employment. The terms of employment shall be determined by the Board of Directors.
- C. Responsibilities in Position. The Executive Director shall devote his business time, attention, skill and efforts to the faithful performance of his duties hereunder and in the position, and shall use his best efforts, skill and experience to promote the business, interests and welfare of KASBO as directed by the Board of Directors.
- D. Specific Description of Authority. The Executive Director shall have, exercise and carry out the authorities, powers, duties and responsibilities of the Executive Director as set forth by the Board of Directors and the authorities, powers, duties and responsibilities customarily conferred upon persons situated in a similar executive capacity and shall exercise and carry out such duties and responsibilities and shall observe such directions and restrictions as the Board of Directors of the organization may from time to time reasonably confer or impose upon him.
- E. The Board of Directors will approve the renewal of the Executive Director's position, contingent upon availability of funds and successful evaluation by the Board of Directors.

ARTICLE 8 EXECUTIVE ASSISTANT

- A. The Executive Assistant position(s) may be filled at the discretion of the Board of Directors.
- B. Term of Employment. The terms of employment shall be determined by the Board of Directors.
- C. Responsibilities in Position. The Executive Assistant(s) shall devote their business time, attention, skill and efforts to the faithful performance of their duties hereunder and in the position, and shall use their best efforts, skill and experience to promote the business, interests and welfare of KASBO as directed by the Board of Directors.
- D. Specific Description of Authority. The Executive Assistant(s) shall have, exercise and carry out the authorities, powers, duties and responsibilities of the Executive Assistant as set forth by the Board of Directors and the authorities, powers, duties and responsibilities customarily conferred upon persons situated in a similar capacity and shall exercise and carry out such duties and responsibilities and shall observe such directions and restrictions as the Board of Directors of the organization may from time to time reasonably confer or impose

- upon them.
- E. The Board of Directors will approve the renewal of the Executive Assistant's position, contingent upon availability of funds and successful evaluation by the Board of Directors.

ARTICLE 9 VENDOR LIAISON

- A. The Vendor Liaison position(s) may be filled at the discretion of the Board of Directors.
- B. Term of Employment. The terms of employment shall be determined by the Board of Directors.
- C. Responsibilities in Position. The Vendor Liaison shall devote their business time, attention, skill and efforts to the faithful performance of their duties hereunder and in the position, and shall use their best efforts, skill and experience to promote the business, interests and welfare of KASBO as directed by the Board of Directors.
- D. Specific Description of Authority. The Vendor Liaison shall have, exercise and carry out the authorities, powers, duties and responsibilities of the Vendor Liaison as set forth by the Board of Directors and the authorities, powers, duties and responsibilities customarily conferred upon persons situated in a similar capacity and shall exercise and carry out such duties and responsibilities and shall observe such directions and restrictions as the Board of Directors of the organization may from time to time reasonably confer or impose upon them.
- E. The Board of Directors will approve the renewal of the Vendor Liaison's position, contingent upon availability of funds and successful evaluation by the Board of Directors.

ARTICLE 10 ASSOCIATION MEETINGS AND QUORUMS

SECTION 1. ANNUAL MEETINGS.

Annual meeting of members shall be held at such time and place as may be determined by the Board of Directors. The exception to this is when Kentucky is host for SASBO, at which time the SASBO conference may serve as the annual KASBO meeting.

SECTION 2. SPECIAL MEETING.

The Board of Directors shall be vested with the power to call a special meeting of the Association and to designate the date, time and place of such meeting. The reason for calling such a meeting must be fully stated in a notice to be e-mailed to each member at least twenty days prior to the date of the meeting, except in an emergency.

SECTION 3. QUORUM.

- A. A majority of the active and life members present at an

annual meeting constitute a quorum for the transaction of business.

SECTION 4. VOTING

- A. The right to vote shall be limited to active and life members whose dues are paid for the current fiscal year.
- B. All questions shall be determined by a majority vote of active and life members in attendance.

ARTICLE 11

CHARITABLE ACTIVITY RESTRICTIONS

- A. No part of the net income of the Association shall inure to the benefit of or be distributable to its directors, officers, or other private persons, except that the Association shall be authorized and empowered to pay reasonable compensation for services actually rendered and to make payments and distributions in furtherance of the purposes and objects of this Association. No substantial part of the activities of the Association shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the Association shall not participate in or intervene in any campaign on behalf of (or against) any candidate for public office.
- B. Notwithstanding any other provision set forth in this Constitution, at any time during which it is deemed a private foundation, the Association shall not engage in any act of self-dealing as defined in Section 4941 (d) of the Internal Revenue Code of 1986 or corresponding Provisions of any subsequent federal tax laws; the Association shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws; the Association shall not own any excess business holdings that would subject it to tax under section 4943 of the corresponding provisions of any subsequent federal tax laws; the Association shall not make any investments in such manner as to subject the Association to the tax imposed by section 4944 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws; and the Association shall not make any taxable expenditures as defined in Section 4945 (d) of the Internal Revenue Code of 1986 or corresponding provision of any subsequent federal tax laws.
- C. Notwithstanding any other provisions of these Articles, the Association shall not conduct any activities not permitted to be conducted by an organization exempt from tax under Section 501 (c) (6) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws, or by an organization contributions to which are to be deductible under Section 170 (c) (2) of such Code or corresponding provisions of any subsequent federal tax laws.

ARTICLE 12

INDEMNIFICATION

The Corporation may indemnify and may advance expenses to all directors, officers, employees, or agents of the Corporation who are or were threatened to be made a defendant or respondent to any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative). This threat or pending threat occurred by reason of the fact that (s)he is or was a director, officer, employee or agent of the Corporation, to the fullest extent that is expressly permitted or required by the statutes of the Commonwealth of Kentucky and all other applicable law. The Corporation will cover legal expenses only if the director, officer, employee, or agent is found innocent of the charges levied.

ARTICLE 13

AMENDMENTS OR REVISIONS TO CONSTITUTION

SECTION 1. AMENDMENTS OR REVISIONS.

Amendments or revisions in the Constitution may be proposed at the annual meeting of the Association provided resolutions for such shall be first presented not later than one day before the last day of the regular session of said meeting. Such resolutions shall then be referred to the committee on Constitution for recommendation and may be accepted or rejected by the Association at any time prior to adjournment of the Association on the last day of the meeting. Such amendments or revisions shall be determined by a majority of the active and life members present.

SECTION 2. DISSOLUTION.

Upon the dissolution of the Association the assets of the Association shall be distributed exclusively for charitable or educational purposes or to organizations which are then exempt from federal tax under Section 501 (c) (6) of the Internal Revenue Code of 1986 or corresponding provision of any subsequent federal tax laws and to which contributions are then deductible under Section 170 (c) (2) of such Code or corresponding provisions of any subsequent federal tax laws. Organizations having purposes similar to those of the Association shall be preferred.

BYLAWS

ARTICLE I. DUTIES OF OFFICERS

SECTION 1 PRESIDENT

The President shall preside at all meetings of the Association and of the Board. He/She shall have general supervision of the affairs of the Association and shall perform the duties, which usually devolve upon the chief executive of such an association. He/She shall prepare Board meeting agendas and topics to be considered at each meeting.

The President shall approve the program for the general session of the meetings of the Association, and shall have power to modify or change the program if in his/her judgment the best interest of the Association is served thereby, provided such changes do not conflict with the provisions of the Constitution and Bylaws.

The President shall appoint all committees not otherwise provided for, and shall be ex-officio member of all committees.

The President shall be a member of ASBO with membership paid by KASBO.

The President shall have all necessary expenses paid to attend ASBO International's Annual Conference.

SECTION 2 PRESIDENT-ELECT AND VICE PRESIDENT

The President-Elect and Vice President, in that order, shall exercise all the functions of the President in his/her absence and the President may delegate such other duties to them.

The President-Elect shall be a member of ASBO with membership paid by KASBO.

The President-Elect shall have all necessary expenses to ASBO International's Annual Conference paid on his/her behalf, including membership dues, if applicable. Expenses to be determined by the Board.

SECTION 3 SECRETARY

In conjunction with the Executive Director, the Secretary shall perform the customary duties of the office including: preparing board minutes including actions/motions on each item acted on at board meetings, serving as the second signer on KASBO checks, maintaining records of transactions at board meetings, drafting correspondence, and

performing other duties as assigned by the President and/or Board.

The Secretary shall attend all meetings of the Association.

SECTION 4 TREASURER

In conjunction with the Executive Director, the Treasurer shall perform the customary duties of the office including the following: recommend budget with budget committee chair to the President based on past expenditures, submit financial records to financial review committee chairperson at the beginning of the annual conference, bill past members for association dues, and perform other duties as assigned by the President and/or Board.

The Treasurer shall attend all meetings of the Association.

SECTION 5 DIRECTORS

The directors shall attend all meetings of the Association, assist in membership drives in their geographic location, assist in occupying the KASBO booth at conferences, and serve on committees as appointed.

The Board of Director's meal shall be paid by the Association following a meeting of the Board.

SECTION 6 IMMEDIATE PAST PRESIDENT

The Immediate Past President shall serve in an advisory capacity to the President, shall attend Board meetings, shall chair the Nominating Committee and Constitution and Bylaws Committee and serve as Compliance Officer.

SECTION 7 BOARD REPRESENTATIVES—NON VOTING

Representatives shall attend meetings of the Board of Directors and shall provide a written or oral report for all regular meetings of the Board. Representatives shall not make a motion, second a motion, or vote on a motion.

Representatives as requested by related entities shall be appointed by the President and acted upon by the Board of Directors.

Representatives shall commence their terms on July 1. All terms with Board representatives are three (3) years unless otherwise specified by the affiliate organization.

KASA – The President shall appoint a representative.

SASBO – The President shall appoint a representative.

UK School Finance Management Institute: The President shall appoint a representative.

Kentucky Department of Education (KDE) — The President shall appoint a representative.

MUNIS - The President shall appoint a representative.

~~Vendor – The President shall appoint a representative.~~

KSBA – The President shall appoint a representative.

Non-Finance School Business — The President shall appoint a representative.

ARTICLE II. COMMITTEES

Except where noted, the President shall appoint chairpersons who select the appropriate number of committee members.

SECTION 1 BUDGET COMMITTEE

This committee shall be chaired by the President-Elect. The Treasurer, Vice President, Executive Director and others selected by the Chair shall be a member of the committee. The budget committee shall prepare the budget for the upcoming year and present it to the Board at the March Meeting with final approval at the May Meeting.

SECTION 2 CONFERENCE PLANNING

In conjunction with the Executive Director, the President-Elect and the Vice-President, shall be responsible for planning the annual conference and any other workshop/meeting called by the Board of Directors. All items shall be subject to the approval of the President. This committee shall be chaired by the Executive Director.

SECTION 3 CONSTITUTION AND BYLAWS

The Committee shall consider proposals for amendments or revisions to the Constitution and Bylaws and present recommendations to the Association in accordance with Article 12 of the Constitution and Article V of the Bylaws. This committee shall be chaired by the Immediate Past President or President’s designee on a yearly rotation.

SECTION 4 EXECUTIVE

There shall be an executive committee consisting of the President, the President-Elect, the Vice-President, the Secretary, the Treasurer, the Immediate Past-President and the Executive Director (serves as a nonvoting member).

SECTION 5 ~~EXHIBITS~~ VENDOR COMMITTEE:

The Vendor Committee will be comprised of the Vendor Liaison, who will serve as the Chairperson, one Board member selected by the current President, one Vendor Representative selected by the Vendor Liaison, and other committee members at the discretion of the Vendor Liaison after consultation with the President.

SECTION 6 NOMINATING

The Nominating Committee shall nominate a person or persons for the elective offices. These persons shall be introduced not later than one day before the last session of the annual conference and placed in nomination for election at the final business session of the conference. This committee is chaired by the Immediate Past President.

SECTION 7 OUTSTANDING SCHOOL BUSINESS OFFICIAL AWARD

The Outstanding School Business Official Award Committee shall conduct the search, screening, and selection of a school district finance employee to receive an annual award. This committee shall abide by procedures that have been established in the award guidelines for this selection process.

SECTION 8 OUTSTANDING SCHOOL BUSINESS SUPPORT STAFF AWARD

The Outstanding School Business Support Staff Award Committee shall conduct the search, screening, and selection of a school district business support employee to receive an annual award. The committee shall abide by procedures that have been established in the award guidelines for this selection process.

SECTION 9 PROFESSIONAL DEVELOPMENT

This committee shall be chaired by the President-Elect and vice-chaired by the Vice-President.

SECTION 10 SCHOLARSHIP

The scholarship committee shall conduct the screening search and select individuals, based upon criteria

established in the committee's policies and procedures, to receive scholarships of \$2500 each. The number of scholarships per year shall be a maximum of three. Scholarships that remain unclaimed twelve months after they are awarded shall be forfeited.

SECTION 11 STRATEGIC PLANNING

This committee shall be chaired by the President.

SECTION 12 TRAINING COMMITTEE

The President will select an annual chairperson of this committee, and they will move to select the appropriate members to meet the needs of the committee.

To establish training opportunities for membership in addition to the Spring and Fall Conferences.

ARTICLE III. DUES AND REGISTRATION

SECTION 1

DUES

The annual dues of active and associate members shall be for the period July 1 to June 30.

The Budget Committee will recommend the dues structure to the Board of Directors prior to the approval of each fiscal year's budget.

SECTION 2 REGISTRATION FEE

The Board of Directors is authorized to set a registration fee for an annual meeting.

ARTICLE IV. MEMBERSHIP AND FISCAL YEAR SECTION 1 MEMBERSHIP YEAR

The membership and fiscal year of the Association shall run concurrently and shall be from July 1 through June 30. The IRS reporting year shall be from January 1 through December 31

ARTICLE V. AMENDMENTS OR REVISIONS TO BYLAWS

SECTION 1 AMENDMENTS & REVISION

Amendments or Revisions to the Bylaws may be proposed at any meeting of the Association, provided resolutions for such shall be first presented not later than one day before the last day of the regular session of said meeting. Such

resolutions shall then be referred to the Constitution and Bylaws Committee for recommendations and may be adopted or rejected by the Association at any time prior to adjournment of the Association on the last day of its meeting. Such amendments or revisions shall be determined by a majority of the active and life members present.

ARTICLE VI. RULES, ADOPTION, AMENDMENTS OR REVISIONS TO CONSTITUTION AND BYLAWS

SECTION 1 RULES

The rules contained in Robert's Rules of Order, Revised, shall govern this Association wherever applicable, and in which they are not inconsistent with the Constitution and Bylaws, or special rules of Association.

SECTION 2 ADOPTION

Adoption of Constitution and Bylaws was made at the first annual meeting of the Association in 1960.

SECTION 3 REVISION

Bylaw revisions approved by general membership May 15, 2015.

POLICIES & PROCEDURES

ADVERTISING

A. Purpose

To establish guidelines for accepting advertisements in the publications of the Association.

B. Definitions

1. Advertisement-A message designed to emphasize desirable qualities in an attempt to arouse a desire to buy or patronize.
2. Publication-A printed document, distributed by KASBO to the membership at large, members of the general public, and/or those attending a KASBO sponsored event.

C. Process and Content

1. KASBO shall actively solicit advertisements from commercial and nonprofit organizations as a means of offsetting the costs of operating the Association.
2. Advertisement rates will be recommended to the Board of Directors by the Executive Director and/or the committee responsible for each publication. Rates will be set by the Board at least ninety (90) days prior to each applicable publication.
3. Advertisements will be accepted only from organizations that (per a majority vote of the Board of Directors) subscribe to support the Mission, Vision and Goals of the Association.
4. Exhibitors and members (including Business Associates) shall receive preferential rates and/or other special consideration in placement of their advertisements.

AFFILIATION

A. Purpose

To define the relationship(s) between KASBO and other organizations/groups and to set forth the processes and procedures that govern such relationships.

B. Process and Content

1. The Board of Directors of KASBO may choose to affiliate the Association with any group or organization subscribing to the Mission, Vision and Goals, as set forth in the KASBO Constitution and Bylaws.
2. KASBO may, at the option of the Board of Directors, include notice of any or all such affiliations on any publications.
3. KASBO shall be affiliated with ASBO International.
4. The Board of Directors, on behalf of KASBO, will only grant its endorsement and active support to those of its members seeking office or other leadership positions in the affiliated group who are current active members and have demonstrated leadership in KASBO.
5. Representatives of KASBO to affiliate groups shall be empowered to convey the position of KASBO on any matter of mutual interest only after

consultation with the Board. All positions taken by the representatives shall be reported to the Board at its next meeting.

BOARD OF DIRECTORS

A. Purpose

To provide policy and budgetary guidance for the activities of the Association.

B. Process and Content

1. The Chairs of the Scholarship and Outstanding School Business Official Committees, and the Vendor Liaison shall be appointed by the President.
2. Scholarship and Outstanding School Business Official Committees may be appointed by the Committee Chairs.
3. The President shall take appropriate action on learning of the death or resignation of an Association member.

CONFERENCE AND SEMINAR FEES

A. Policy

It is the policy of KASBO to issue conference and seminar registration fee refunds to members and business associates that align with the refund cut-off date established for the programs.

B. Purpose

To establish a fair refund policy that considers the best interests of the members and the organization.

C. Process and Content

1. For each conference and seminar the appropriate committees determine the refund cut-off date.
2. All Conference/Seminar/Workshop fees must be paid thirty (30) days in advance. A Purchase Order does not constitute payment.
3. The refund cut-off date is determined by the last day the facility must be notified of conference or seminar attendance and upon which KASBO guarantees a minimum payment to said facility.
4. The refund cut-off date signifies an economic commitment by KASBO. Failure to meet the guaranteed minimum participation results in a financial loss for the organization that is borne by all members.
5. The refund cut-off date shall be clearly indicated on all conference and seminar registration materials provided to the membership.
6. No refunds shall be permitted for conferences, workshops and seminars after the published refund cut-off date, but substitutions are permitted.
7. A written (e-mail) refund request must be made to the Conference Committee on or before the established cut-off date.
8. The Conference Committee must submit the refund request, if approved, to the Treasurer within thirty (30) days of the established cut-off date.
9. The Treasurer will issue the refund within fifteen (15) days of receipt of the request from the Conference Committee.

10. Registrations and payments received less than 30 days prior to the event will incur a \$50 fee.
11. Board officers, directors, Executive Director, representatives and a SASBO and an ASBO affiliate representative may attend the main conference without fees.

CONTRACTS

A. Purpose

To establish contract review and execution policy and procedures.

B. Process and Content

1. All contracts will be presented to the Board of Directors for approval and recommendation to the signing authority.
2. All contracts will be signed by the President or Treasurer in the President's absence. No other person may execute any contract on behalf of KASBO.
3. Prior to submission to the Board, the President-Elect and Executive Director will review proposed contracts for content and clarity of intent.
4. In the event that the Association retains permanent counsel, all contracts will be referred to such counsel for review of legal sufficiency prior to their submission to the Board.

DIRECTORY

A. Purpose

To establish a directory and define its contents.

B. Process and Content

1. An electronic directory may be published annually.
2. The directory may be distributed to members only.
3. The directory contains, at a minimum, the following information:
 - a. The Association name and logo on the cover.
 - b. The names and affiliations of the Board of Directors.
 - c. The names of all committee chairs.
 - d. Membership listings, arranged alphabetically, including titles and numbers.
 - e. The most recent Constitution and Bylaws of the Association.

ELECTIONS

A. Purpose

To define and administer the process whereby KASBO nominates and elects association officers and directors.

B. Process and Content

1. The general membership will be asked to submit names of potential candidates (including self-nominations) for the positions of Vice President, Secretary, Treasurer and Board Member to the Chair of the Nominating Committee beginning June 1 until November 30 of each year.

2. The Nominating Committee chair will submit a slate of names to the Board of Directors at its first meeting of each calendar year.
3. The Nominating Committee will endeavor to propose a balanced representation of proposed candidates (by race, gender, region of Kentucky, and local education agency).
4. In addition to the chair, the Nominating Committee shall consist of the President, President-Elect, Vice-President and a fourth member of the Association.

EXECUTIVE COMMITTEE

A. Policy

It is the policy of KASBO to be efficient and judicious in the use of the Board of Directors' time.

B. Purpose

To define the role of the Executive Committee.

C. Process and Content

1. The Executive Committee conducts the affairs of the Association between regular meetings of the Board of Directors.
2. The Executive Committee shall meet on even numbered months on a schedule determined by the President.
3. The Executive Committee's duties shall include, but not be limited to, referring items to committees for action or consideration, advising the President on Board meeting agenda items, and directing the activities of the Executive Director.
4. The Executive Committee may only take action binding the Association on items delegated to it by the Board of Directors, with such actions reported at the next Board of Directors meeting.
5. Copies of the minutes of all Executive Committee meetings will be distributed to the Board of Directors.

EXECUTIVE DIRECTOR

A. Purpose

To provide direction for the activities related to the position of Executive Director.

B. Process and Content

1. The position shall be part-time.
2. The Executive Director shall receive an annual evaluation in accordance with the Executive Director's contract.
3. The evaluation shall be conducted by the Executive Director Evaluation Committee which is comprised of members of the Executive Committee prior to the conclusion of the Spring Conference.
4. The evaluation shall be in writing and signed by the evaluation team and Executive Director.
5. The offer of a contract to the Executive Director for the ensuing year shall be contingent upon a satisfactory evaluation.
6. A majority of the evaluation team must concur in the written evaluation of the Executive Director.

7. The evaluation shall be completed prior to the Board of Directors consideration of the annual renewal of the Executive Director's contract.
8. The evaluation team must report to the Board of Directors on whether or not the evaluation was satisfactory prior to considering the annual renewal of the contract.
9. A copy of the written evaluation must be provided to the Executive Director and another copy appropriately filed in the Association's records.

Vendor Committee

A. Purpose

To define the role of the Committee

B. Process and Content

1. The Vendor Committee will be comprised of the Vendor Liaison, who will serve as the Chairperson, one Board member selected by the current President, one Vendor Representative selected by the Vendor Liaison, and other committee members at the discretion of the Vendor Liaison after consultation with the President.
2. The Training Committee may only take action binding the Association on items delegated to it by the Board of Directors, with such actions reported at the next Board of Directors meeting.

Training Committee

A. Purpose

To establish training opportunities for membership in addition to the Spring and Fall Conferences.

B. Process and Content

1. The Chairperson of the Committee is to be appointed by the President annually.
2. Members of the Training Committee will be chosen at the discretion of the Chairperson.
3. The Training Committee will meet as necessary to do the work of the committee, and will report decisions to the KASBO Board for approval prior to implementation.
3. The Training Committee may only take action binding the Association on items delegated to it by the Board of Directors, with such actions reported at the next Board of Directors meeting.
4. KASBO trainings and workshops shall be scheduled when a need has been established by the Committee.
5. All KASBO trainings and workshops shall be approved by the Board of Directors.
6. The use of the business community to cosponsor KASBO trainings and workshops shall be permitted, provided the programs are educational in content.
7. The Committee may set a participation fee to cover expenses incurred in presenting/conducting KASBO trainings and workshops.
8. Registrants for all KASBO trainings and workshops

shall pay the full registration fees prior to attending any sessions.

FINANCIAL MATTERS

A. Purpose

To define the Association's financial reporting, budgeting, and accounting procedures and to further define the role of the Treasurer.

B. Process and Content

1. The Treasurer shall recommend any changes to banking arrangements for both the checking and investment accounts to the Board of Directors for approval at the beginning of each fiscal year.
2. The Treasurer's Report shall be presented to the Board of Directors at each regular meeting.
3. The Budget Committee shall present a proposed budget to the Board of Directors for preliminary review at the March meeting and for final approval at the May meeting, to be effective July 1. Any adjustments necessary to the budget during the fiscal year shall be approved by the Board of Directors.
4. The Budget Committee will recommend the dues structure to the Board of Directors prior to the approval of each fiscal year's budget.
5. A Financial Record that details all budget, income, expense, and fiscal reporting transactions of the Association will be maintained by the Treasurer.
6. The fiscal records of the Association will be maintained in accordance with GAAP. The most current three (3) years of detailed records will be maintained by the Treasurer. The Executive Director will archive records older than three years, as required.
7. The Association shall provide for sufficient internal controls and documentation.
8. Two signatures are required on all checks.
9. Authorized signatories are those of the Secretary, Treasurer, and President's designee.
10. Request for expense reimbursement must be submitted to Treasurer with original detailed receipts.

HISTORY

A. Purpose

To provide guidance for the maintenance of a history of KASBO.

B. Process and Content

1. Presidential History: Each spring the outgoing President shall prepare an historical written record for the year he/she served as President. This record shall contain the following:
 - a. A listing of all officers
 - b. Fall and spring conference locations and keynote speakers
 - c. Conference presenters
 - d. Membership data

- e. A brief overview of the annual accomplishments of the Association
- f. A professional photograph of the President.

JOB DESCRIPTION

A. Purpose

To delineate the duties and general responsibilities of all elected officers and appointed officials of KASBO.

B. Process and Content

1. All job descriptions, and any subsequent additions, deletions, and revisions, shall be approved by the Board of Directors after consideration in one (1) Board meeting at which a quorum is present.
2. Job descriptions shall be written and approved for each of the following positions:
 - a. Officers (President, President-Elect, Vice President, Secretary, Treasurer, Immediate Past-President)
 - b. Committee Chairs
 - c. Executive Director
 - d. Writing of new job descriptions shall be the responsibility of the President-Elect when so requested by the Board of Directors.

MEETINGS

A. Purpose

To define and delineate the policies regarding minutes of all meetings, and policies concerning the annual spring and fall meetings.

B. Process and Content

1. Minutes of All Meetings
 - a. All minutes will use subheads.
 - b. Minutes shall be approved as follows: Board minutes by the Board; Executive Committee minutes by the Executive Committee; General Membership Meeting minutes by the membership.

MEMBERSHIP

A. Purpose

To establish membership requirements, procedures, and administrative policies of the Association.

B. Process and Content

1. KASBO scholarship winners are automatically awarded a complimentary student membership during the year in which they are the recipient of the scholarship award.

POLICY SETTING

A. Purpose

To establish a definition of policy and a uniform format for policy development and implementation.

B. Definitions

1. Policy-A statement that directs present and future decisions of the Association and that defines the scope of action of activity for a particular purpose until formally rescinded or changed.

2. Procedure-A written guideline that implements a policy.

C. Process and Content

1. Policies must be introduced as a motion at a meeting of the Board of Directors by a member of the Board.
2. Proposed policies must receive two readings at two separate Board meetings. No amendments to the motion are permitted after the first reading is accepted.
3. Policies must be approved by a majority of the Board.
4. A proposed policy that does not receive a second reading within six months from its first reading is void.
5. The Immediate Past President shall keep the Policies and Procedures Manual for the Association updated and shall give copies to new members of the Board of Directors.
6. The Board of Directors and the Executive Director shall review this policy and all policies shall be reviewed each year under the leadership of the Immediate Past President.

RECORDS RETENTION

A. Purpose

To provide guidance on the maintenance of the historical records of the Association.

B. Process and Content

1. Various historical documents as defined in the policy on "History," shall be maintained by the Executive Director in a notebook as a permanent KASBO record.
2. The Immediate Past President shall keep the Policy and Procedures Manual for the Association updated and shall give copies to new members of the Board of Directors and Liaison Representatives. In addition, annual updates will be provided to continuing Board members.
3. The following records shall also be maintained by the Secretary for historical purposes:
 - a. Approved Board Meeting Minutes and Agendas- Annual Directories
 - b. Financial records for the preceding years four through seven, to include copies of the Annual Financial Statements and Budgets
 - c. Fall and spring conference records
 - d. Records of the Vendor and Training Committees
 - e. All annual committee reports, surveys, and research records, Association contracts, agreements, tax records, affiliation papers, and other official papers.

SPONSORSHIPS

A. Purpose

To establish guidelines for accepting sponsorships and contributions for activities of the Association.

B. Definitions

Sponsorship: Cash, merchandise, given for discretionary use by the Association.

C. Process and Content

1. Sponsorships and contributions will be accepted only from organizations that subscribe to and support the Mission and Vision of the Association as set forth in the Constitution and will be used as a means of offsetting the costs of operating the Association.
2. Sponsorships and contributions will be acknowledged by the Association by such means as an appropriate listing in one or more publications or placement of a sign or placard at a general membership meeting.
3. Sponsorships provided for meetings of the Association that include vendor exhibits will be restricted to those organizations that meet the qualifications specified in the policy on vendor presentations.
4. Rates for sponsorships of particular activities or functions will be set by the Board of Directors at least ninety days prior to each activity.

TRAVEL

A. Purpose

To establish standards for the reimbursement of travel expenses incurred on behalf of the Association by its employee(s), officer(s) and director(s).

B. Process and Content

1. A travel budget will be established as a part of the annual budget process.
2. Travel shall be made by common carrier or private automobile, whichever is less, unless otherwise approved by the President.
3. The Association shall reimburse actual travel expenses incurred for the cost of common carrier transportation. Travelers shall attempt to secure the lowest available fares. Receipts for transportation expenses shall be required.
4. Use of private automobiles for Association business shall be reimbursed at the rate set by the Commonwealth of Kentucky.
5. All out of state travel shall be pre-approved by the Board.
6. For KASBO officers only, hotel expenses, mileage and parking during conferences shall be paid or reimbursed by the Association if their local board policy prohibits such expenses from being paid by the district. This is a maximum of 3 nights for the fall conference and 4 nights for the spring conference. The President's hotel, mileage and parking expenses shall be paid or reimbursed by the Association in all instances. The President shall be permitted one extra night if conference responsibilities make it necessary.
7. Board member mileage and parking for board

meetings shall be paid or reimbursed by the Association, if their local board policy prohibits such expenses from being paid by the district. Hotel expenses for board meetings may be pre-approved by the President.

VENDOR PRESENTATIONS

A. Purpose

To define the process by which commercial organizations may make presentations at KASBO conferences, KASBO Plus trainings and workshops.

B. Process and Content

1. Commercial organizations (vendors) may participate in meetings and other official information dissemination functions of KASBO provided that they meet the following requirements:
 - a. The information being disseminated is of an educational nature and not a promotional demonstration for that particular presenter, company, and/or product.
 - b. Presentations may only address professional development and the betterment of school business officials. The content of all presentations must consider "Best Practices" information.
2. Those planning, conferences, KASBO Plus trainings, workshops or informational sessions shall take this into consideration prior to planning and/or scheduling any event.

JOB DESCRIPTIONS

BOARD OF DIRECTORS Function

The Board of Directors shall be the governing board of the Association and shall have the authority to execute its duties of meeting the objectives of the Association, managing its finances and properties, conferring professional certification, and establishing the necessary policies and procedures as the needs arise.

The membership of the Board of Directors shall consist of the President, President-Elect, Vice President, Secretary, Treasurer, Immediate Past President, six Directors elected from the active and life members of the association and the Executive Director serving as a non-voting Board member.

The President, with consent of the Board of Directors, may appoint ex-officio members of the Board.

Reports To

The General Membership

Duties and Responsibilities

The Board of Directors shall be vested with the power to call special meetings of the Association and to designate the date, time, and place of any such meetings, together with a reason for calling such special meetings to be stated to the membership at least twenty (20) days prior to the date of the meeting.

The Board of Directors may, pending the availability of funds, and a positive evaluation, select and confirm the appointment of the Executive Director.

The Board of Directors shall have the power to reschedule a general membership meeting of the Association if the interest of the Association shall require it.

The Board of Directors shall receive from the Constitution and Bylaws Committee chair all proposals for changes for their comment not later than fifteen (15) days prior to distribution to the general membership.

The President shall preside at all Board meetings. In the absence of the President, the President-Elect shall preside.

The Board of Directors shall approve the annual budget prior to the beginning of the fiscal year and see that it is implemented according to the policy on Financial Matters. The Board of Directors shall determine the amount of annual dues for membership in the Association.

The Board shall establish all rates for advertising and sponsorships relative to all publications and conferences.

Affiliation with other organizations and endorsement for leadership roles in affiliate organizations shall be approved by the Board of Directors.

All Association contracts must be approved by the Board of Directors and signed by the President, and will be retained by the secretary.

The Board of Directors shall receive a nomination slate at the January meeting.

The Board of Directors shall receive a copy of all Executive Committee meeting minutes and they shall be presented to the Board of Directors at the next regularly scheduled meeting.

The Board of Directors shall approve all job descriptions. Writing the job descriptions shall be the responsibility of the President-Elect.

The Board of Directors shall approve all Policies.

The Board of Directors shall read and study all committee reports, and other educational reports and articles to assist the Board of Directors in the effective operation of the Association.

The Board of Directors shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

The members of the Board of Directors shall serve for a period of time as stipulated in the Constitution and Bylaws.

The Board of Directors shall appoint the CPA to conduct a financial review for the upcoming fiscal year.

EXECUTIVE COMMITTEE Function

The Executive Committee shall conduct affairs of the Association as directed by the Board and guide the operations of the branches of the Association. The Committee shall have the authority to make decisions that are non-policy related issues. The Committee shall make recommendations to the Board that require Board action and approval.

The membership of the Executive Committee shall consist of the President, President-Elect, Vice President, Secretary, Treasurer, Immediate Past President, and Executive Director (serves as a nonvoting member).

Reports To

The Board of Directors

Duties and Responsibilities

The Executive Committee shall meet on even numbered months at the request of the President and shall administer the policies determined by the Board of Directors and conduct the affairs of the Association during the intervals between meetings of the Board of Directors.

The President shall present Executive Committee meeting reports to the Board of Directors.

The Executive Committee shall present to the Board any agenda items introduced by a committee or member of the Association.

The Executive Committee shall refer items for action/consideration to committees or individuals.

The Executive Committee shall review the operations of the Association and present recommendations for continuous improvement to the Board.

PRESIDENT Function

The President shall preside at all meetings of the Association, the Board of Directors, and the Executive Committee. The President shall have general supervision of the affairs of the Association and shall perform the duties normally expected of the chief executive of such an association.

Reports To

The Board of Directors

Duties and Responsibilities

The President shall have the overall responsibility for the preparation of the programs for the meetings of the Association and shall have the power to modify or change the program if the best interests of the Association are served thereby, provided such changes do not conflict with the provisions of the Constitution and Bylaws.

The President shall appoint all committees as provided for in the Constitution and Bylaws and any other committee deemed necessary by the President and shall be an ex-officio member of all committees.

The President may attend the annual ASBO International Conference if the Board of Directors so directs, with the expenses to be covered as specified by the Board. The President shall be a member of ASBO International with the annual dues to be paid by KASBO while in office.

All contracts must be reviewed for clarity and content by the President-Elect and Executive Director and shall be signed by the President, or the Treasurer in his/her absence.

Attend all Board of Directors meetings, Executive Committee meetings, the fall conference, and the Annual

Spring Conference.

The President may assign special projects and arrange for the orientation of new Board members and the development of a long-range organizational plan.

The President shall be familiar with KASBO policies, the Constitution and Bylaws, all scheduled KASBO trainings and workshops, and review all publications.

The President shall assign duties and responsibilities to all Directors-at-Large.

The Executive Committee shall meet on even numbered months at the request of the President.

The President may assign other non-specified duties to the President-Elect, Vice President, Secretary, Treasurer, Immediate Past President, and the Executive Director.

The President shall be a member of the Board of Directors and may appoint Ex-Officio members of the Board with approval of the Board of Directors.

At the first regularly scheduled Board meeting the President shall announce the number of Board members needed for a Board quorum.

The President shall read and study all committee reports and other educational reports and articles, to assist the Board of Directors in the effective operation of the Association.

The President shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

The President shall serve for one year and then serve for one year as immediate Past President, not withstanding a circumstance that would require the President to continue to serve in the position of President under Article 6, Section 1(L).

The President shall serve as Chair of the Strategic Planning Committee

Arrange for speakers at all general sessions. (Fall and Spring)

Complete history of presidency for KASBO historical files.

Be aware of the coordinated effort by the Conference Planning Committee, the Exhibits Committee, the Scholarship Committee, and any other committee directly involved in the fall and spring conferences and provide

suggestions and ideas for the successful completion of the conferences.

At the conclusion of the President's term of office, provide the incoming President with all manuals and other documents that pertain to the Presidency.

The President shall be bonded with premium paid by the Association.

PRESIDENT-ELECT Function

The President-Elect shall exercise all of the functions of the President in his or her absence and shall be directly responsible for coordinating the activities of the Executive Director in the preparation of programs for all Association meetings. The President-Elect shall perform any other duties not herein specified which may be assigned by the President and he/she shall be the official liaison with ASBO International.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The President-Elect may attend the annual ASBO International Conference if the Board of Directors so directs, with the expenses to be covered as specified by the Board. The President-Elect shall be a member of ASBO International with the annual dues to be paid by KASBO while in office.

All proposed contracts shall be reviewed by the President-Elect and the Executive Director for content and clarity of intent.

The President-Elect shall attend all Board of Directors meetings, Executive Committee meetings, the fall conference, and the Annual Spring Conference.

The President-Elect shall exercise all functions of the President in his/her absence.

The President-Elect shall serve as Chair of the Professional Development and Budget Committees and member of the Nominating Committee.

The President-Elect shall assist the President with special projects and an annual orientation for new Board members.

The President-Elect shall be familiar with KASBO policies, the Constitution and Bylaws, all Association publications, annual schedule, and all scheduled conferences, **KASBO trainings and workshops**.

The President-Elect shall participate in committee

meetings as a Board representative when possible. Serve as a committee chair when assigned by the President or specified in the Constitution and Bylaws, and/or policy handbook.

The President-Elect shall read and study all committee reports and other educational reports and articles, to assist the Board of Directors in the effective operation of the Association.

The President-Elect shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

The President-Elect shall succeed the President and then serve for one year as Immediate Past President **notwithstanding a circumstance that would require the President-Elect to continue to serve in the position of President-Elect under Article 6, Section 1(L).**

VICE PRESIDENT Function

The Vice President shall be responsible for attending all Board of Directors meetings, Executive Committee meetings, assist the President and Board in conducting KASBO business, and be the official officer in promoting and conducting annual membership drives.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Vice President shall be specifically responsible for making all members aware of the Association's activities and the benefits of membership.

The Vice President shall attend all Executive Committee meetings and Board of Directors Meetings.

The Vice President shall exercise all functions of the President in the absence of the President and the President-Elect.

When possible, the Vice President shall attend the various committee meetings, in order to become more aware of the total operation of the organization.

Following his/her term, the Vice President shall automatically become President-Elect of KASBO.

The Vice President shall assume other reasonable duties assigned by the President or the Board of Directors.

The Vice President shall read and study reports and research to assist the Board of Directors in the effective operation of the Association. The Vice President shall constantly seek new members, assist in the development

and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

The Vice President shall serve as Vice-Chair of the Professional Development Committee and member of the Budget and Nominating Committees.

The Vice President shall coordinate the procurement of session facilitators for the fall and spring conferences.

This elected position is for a period of one year not withstanding a circumstance that would require the Vice President to continue to serve in the position of Vice President under Article 6, Section 1(L).

IMMEDIATE PAST PRESIDENT Function

The Immediate Past President shall be a member of the Executive Committee and the Board of Directors. The Immediate Past President shall perform any other duty which may be assigned by the President.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Immediate Past President shall be a member of the Executive Committee and attend all meetings called by the President.

The Immediate Past President is a member of the Board of Directors and shall attend all scheduled meetings of the Board.

The Immediate Past President shall chair the Nominating Committee and Constitution and Bylaws Committee and shall serve as Compliance Officer.

The Immediate Past President shall assume other reasonable duties assigned by the President or the Board of Directors.

The Immediate Past President shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

This position is for a period of one year not withstanding a circumstance that would require the Immediate Past President to continue to serve in the position of Immediate Past President under Article 6, Section 1(L).

SECRETARY Function

The Secretary serves as recording secretary for two

consecutive years. Major functions of this position are to record, present, and maintain an official typed copy of all Board of Directors meetings. Incumbent must possess an updated copy and have general knowledge of the policies and procedures of KASBO

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Secretary shall attend all Board of Directors and Executive Committee meetings. The Secretary shall record minutes at the Board meetings, Executive Committee meetings and two general sessions. Submit all minutes to the Board in typed format for Board approval.

The Secretary shall submit minutes of the general sessions to the Board for review and to the general membership for approval.

The Secretary shall submit minutes to the President or designee for review prior to submission to the Board and general membership for approval.

The Secretary shall distribute (1) copy of the minutes to each Executive Committee member.

The Secretary shall provide and collect a sign-in sheet at all Board meetings indicating all members present, for inclusion in the official minutes.

The Secretary shall maintain all secretarial minutes and written reports in a binder and sort the contents on a monthly basis.

The Secretary shall assume other reasonable duties assigned by the President or the Board of Directors.

The Secretary shall read and study educational reports and research to assist the Board of Directors in the effective operation of the Association.

The Secretary shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

The Secretary shall be bonded with premium paid by the Association.

The term of service shall be for a period of two years, and is not limited to one term.

TREASURER Function

The Treasurer shall be responsible for the recordation, classification, and summarization of the Association's

financial activity. In carrying out this responsibility, the Treasurer examines and evaluates the propriety of accounting and management procedures, measurements, communications, and internal controls to ensure that records are reliable and controls are adequate.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Treasurer shall keep a correct account between the Association and its members; and shall receive all monies due the Association; and shall hold in safekeeping all Association funds.

At the annual meeting the Treasurer shall furnish the President with a statement showing the actual financial condition of the Association.

The Treasurer shall become bonded with premium paid by the Association.

The Treasurer shall pay all claims approved; keep a correct ledger account of all receipts and disbursements; implement the Board of Directors' Policy on Financial Matters; and close and balance the Association's books as of June 30 of each year by August 1, furnishing the President with a complete financial statement.

The Treasurer shall transfer to the successor in office Association monies, books, papers, and other records and property in accordance with the Board of Directors Records Retention Policy.

The Treasurer shall recommend any change to banking arrangements for both the checking and investment accounts to the Board of Directors for approval at the beginning of each fiscal year.

The Treasurer's Report shall be presented to the Executive Committee and Board of Directors at each regular meeting. The Treasurer shall summarize the transactions of the Association, and prepare a monthly trial balance and bank reconciliation.

The Treasurer shall be a member of the Budget Committee, which shall present a proposed budget to the Board of Directors for preliminary review at the March meeting and final approval at the May meeting, to be effective July 1.

The Treasurer shall see that the Association utilizes a systematic procedure through an approved check request form for the disbursement of all KASBO funds.

The Treasurer shall attend all Board of Directors and Executive Committee meetings.

Any financial issue of concern to the Treasurer shall be reported to the Board of Directors.

The Treasurer shall contact annually an independent certified accountant/firm, selected by the Board, to conduct, at a minimum, a year-end review. The report must be completed by April 30 and presented at the spring conference.

The Treasurer shall pay/write bills within 30 days, taking discounts if applicable, and evaluate supporting documentation prior to recording a journal entry and/or disbursing cash.

The Treasurer shall assume other reasonable duties assigned by the President or the Board of Directors.

The Treasurer shall read and study educational reports and research to assist the Board of Directors in the effective operation of the Association.

The Treasurer shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

This elected position is for a period of two years and is not limited to one term.

EXECUTIVE DIRECTOR Function

The Executive Director shall be a part-time position which serves the President and the Board of Directors.

Reports To

The President and the Board of Directors

Duties and Responsibilities

Day-to-day operations of the Association under the direction of the Board of Directors.

With the Treasurer, coordinate and facilitate the payment of Association expenses.

Attend and coordinate physical arrangements for all Board and Executive Committee meetings.

Attend meetings and conferences of other organizations as appropriate.

Ensure continuous accuracy of the online roster, and may at the request of the Board, publish an annual membership directory.

Distribute information to the KASBO Membership.

With the Budget Committee prepare the annual budget.

The Executive Director shall be bonded with premium paid by the Association.

Perform other duties as assigned by the President and Board of Directors.

Evaluation

An annual written evaluation shall be conducted during the month of May/June. The mid-year oral evaluation shall be conducted during the month of November/December.

CHAIR, BUDGET COMMITTEE Chair

President-Elect

Members

President, Vice President, Treasurer, Executive Director and others selected by Chair.

Function

The Chairperson shall be responsible for ensuring that the committee proposes an annual budget for the organization and for presenting it to the Board of Directors for approval.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall obtain annual financial needs from committee chairpersons and the Board of Directors.

Present the budget report to the Board of Directors for approval.

The Chairperson shall convene the Committee to determine the budget for the following year.

CHAIR, CONFERENCE PLANNING COMMITTEE Chair

Executive Director

Members

President-Elect, Vice President and Others selected by Chair

Function

The Conference Planning Committee Chairperson shall be responsible for: all arrangements and organization of the fall and spring conferences; maintaining an active committee that will plan and suggest improvements to the conferences; making recommendations as to the cost structure; reporting to The Board of Directors on the progress made by the Committee; being responsible for the budgets for the conferences; and assisting the Committee on Exhibits in the exhibit of products at the spring conference as well as the President with sponsorship presentations at both conferences.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall determine location, date, and time of meetings of the Conference Planning Committee; chair all meetings; and have minutes taken when necessary.

The Chairperson shall encourage committee attendance at all meetings, through a written notification process.

Following committee discussion and review, the Chairperson shall work with the conference site, caterers, entertainers, lodging site(s), and restaurants. All work will be reported, in writing, for approval by the Board of Directors.

In deliberations with the Committee, the Chairperson shall determine the member and speaker gifts that will be distributed.

The chairperson shall be responsible for coordinating all correspondence between conference sites, lodging sites, audio/video suppliers, caterers, entertainers, security agencies, restaurants, committee members and officers.

The Chairperson shall receive, approve, and forward all bills to the Treasurer and apprise the Treasurer when checks will be physically needed at the conferences. The Chairperson shall maintain a close working relationship with the Chair of the Committee on Exhibits to ensure that arrangements are detailed and completed for the conference. Coordinate all necessary assignments and forward pertinent information to the Chair.

The Chairperson shall provide all session room assignments during the first week in September for inclusion in the fall conference and during the first week in February for inclusion in the spring program.

The Chairperson shall assign committee responsibilities for both conferences to ensure that all functions are adequately staffed.

The Chairperson shall coordinate the audiovisual needs at the conferences.

The Chairperson shall assist the Board of Directors with any special needs they may have before or during the conferences.

The Chairperson shall prepare a Conference report for the Board of Directors.

Working with members of the Committee on Conference Planning, the Exhibits Chair, and the Board of Directors, the Chairperson shall prepare required conference schedules.

The Chairperson shall be responsible for member comments and evaluations relative to the conferences. He/she shall report same to the Conference Planning Committee and the Board of Directors for review and recommended changes at future conferences.

The Chairperson shall forward a checklist letter to the hotel and conference site managers prior to the conferences that reviews the basic needs of the Association as previously agreed to in the respective contracts.

The Chairperson shall assume other reasonable duties as assigned by the President or the Board of Directors.

The Chairperson shall read and study educational reports and research to assist the Board of Directors in the effective operation of the Association.

The Chairperson shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

CHAIR, CONSTITUTION AND BYLAWS COMMITTEE Chair

Immediate Past President

Members

Selected by Chair

Function

The Constitution and Bylaws Committee Chairperson, shall, in addition to an annual review, receive and evaluate all requests for changes to the Constitution, Bylaws, and Policies and Procedures and make recommendations to the Board of Directors concerning their adoption.

Reports To

The President and the Board of Directors

Duties and Responsibilities

All proposals for changes or additions to the Constitution or Bylaws shall be submitted to the Constitution and Bylaws Committee for recommendation (preferably in writing).

The Chairperson shall see that the Committee submits its recommendations to the Board of Directors for comment not later than fifteen (15) calendar days prior to distribution to the membership.

Proposed changes/additions shall be distributed to the general membership not later than fifteen (15) calendar days prior to the next meeting of the membership (fall or spring conference). Such changes or additions must be acted upon by the Association.

Changes to the Constitution and Bylaws shall be determined by a two-thirds majority of members present and voting.

All proposals for changes or additions to Policies and Procedures shall be submitted to the Committee.

The Committee shall submit its recommendation for change in Policies and Procedures to the Board of Directors. Such changes shall be determined by a majority of the Board members present and voting, following readings at two separate meetings.

The Chairperson shall call meetings of the committee as needed.

The Chairperson shall prepare drafts of proposed changes and send to Executive Director for inclusion in the appropriate notification to the membership.

The Chairperson shall be responsible for encouraging a continuing membership review and study of the Constitution and Bylaws so the document will always reflect the appropriate ways and means of operating a forward looking and vigorous organization.

The Chairperson shall read and study educational reports and research to assist the Board of Directors in the effective operation of the Association.

The Chairperson shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

CHAIR, VENDOR COMMITTEE Chair

Vendor Liaison

Members

The Vendor Committee will be comprised of the Vendor Liaison, who will serve as the Chairperson, one Board member selected by the current President, one Vendor Representative selected by the Vendor Liaison, and other committee members at the discretion of the Vendor Liaison after consultation with the President.

Function

The Vendor Committee Chairperson shall be responsible for maintaining an active exhibitor file, a record of exhibitor participation, and, following committee deliberations, recommending to the Board of Directors appropriate booth rental fees, Exhibits Committee budget, exhibitor contracts, and, in coordination with the Conference Planning Committee, organize, supervise, and implement the fall and spring conferences as directed by the Board of Directors.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall determine location, date, and time of regularly scheduled monthly Committee on Vendor Committee meetings commencing in September and concluding with a luncheon meeting in June. Chair all meetings and appoint a person to record minutes.

The Chairperson shall encourage members attendance at all meetings, through a written notification process.

The Chairperson shall ensure that all potential exhibitors are contacted in writing. This is to be followed up with phone calls by Committee members.

The Chairperson shall be responsible for making all booth assignments according to administrative procedures and past practices.

The Chairperson shall be responsible for coordinating all correspondence between exhibitors, Committee members, Officers, and the Convention Center.

The Chairperson shall prepare sponsorship letters and notify all business members and exhibitors of the sponsorship program in effect at the spring conference.

The Chairperson shall maintain a close working relationship with the Conference Planning Committee Chair to ensure that arrangements are detailed and completed for the conference. He/she shall coordinate all necessary assignments.

The Chairperson shall maintain a current file of signed exhibitor contracts for Committee review each year.

The Chairperson shall provide a verbal report about the exhibits show to the Conference attendees at the General Session, as designated by the President.

The Chairperson shall assign Committee responsibilities in Kentucky to ensure that all exhibitors are properly checked in and that the exhibits area is prepared by the decorating company in a timely manner.

The Chairperson shall acquire from the Executive Director labels and a cover letter for initial mailing to all exhibitors listed in the database. Specific Conference responsibilities are as follows:

1. Assign all vendor booth spaces.
2. Ensure that all mailings are distributed in a timely manner.

The Chairperson shall assume other reasonable duties, as assigned by the President or the Board of Directors.

The Chairperson shall read and study educational research and reports to assist the Board of Directors in the effective operation of the Association.

The Chairperson shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

CHAIR, NOMINATING COMMITTEE Chair

Immediate Past President

Members

Selected by Chair, the nominating Committee shall consist of the President, President-Elect, Vice-President and a fourth member of the Association.

Function

The Nominating Committee Chairperson shall be responsible for having the Committee nominate persons for elective offices as prescribed by the Constitution and Bylaws. The Chair shall define and administer the process as detailed in the Policy handbook.

The Chair shall serve for a period of one year.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall request from the general membership, names of potential candidates for the Nominating Committee to consider when filling present or future elective offices.

The Nominating Committee shall convene during the month of December. The list of potential nominees for elective office shall be examined by the Committee and in the selection of nominees shall endeavor to present a balanced representation of proposed candidates by race, gender, and geographical location.

The Chairperson shall submit a slate of names to the Board of Directors at the January meeting for their approval and vote.

The Chairperson shall have arranged for a complete ballot of nominees to be available for use at the annual meeting, should nominations be made from the floor. Said ballots shall have provisions for write-ins for each elective office.

The Chairperson shall present the complete slate of nominations at the spring conference First General Session and request floor nominations at that time.

The Chairperson shall conduct the election of officers as presented and/or nominated from the floor at the Closing Session.

The Chairperson shall assume other reasonable duties as assigned by the President or the Board of Directors.

The Chairperson shall read and study educational reports and research to assist the Board of Directors in the effective operation of the Association.

The Chairperson shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

CHAIR, PROFESSIONAL DEVELOPMENT COMMITTEE Chair
President-Elect

Members

Vice President (Vice Chair) and other members selected by Chair

Function

The Professional Development Committee Chairperson shall ensure that the committee provides a cohesive direction to all professional development activities of the organization.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall coordinate regularly scheduled Professional Development Committee meetings.

The Chairperson shall periodically provide a committee update to the Board of Directors.

The Chairperson shall ensure that workshops and sessions are well planned, scheduled, and delivered on time and within budget. Sessions should provide a variety of content and meet the needs of the membership.

The Chairperson shall enlist assistance to develop a year-end evaluation report that summarizes the effectiveness of the year's workshops and conference sessions.

The Chairperson shall support Board of Directors in periodic review and update of Vision, Mission, and Strategic Plan.

CHAIR, SCHOLARSHIP COMMITTEE Chair

Appointed by President

Members

Selected by Chair

Function

The Chairperson shall be responsible for the preparation and dissemination of scholarship applications, review and recommendation of scholarship awards, payment of awards, and tracking of scholarship recipients.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall create and disseminate guidelines, applications, and brochures.

The Chairperson shall determine location, date, and time of scholarship applications review.

The Chairperson shall present the recommendations of the Scholarship Committee to the Board of Directors.

The Chairperson shall notify scholarship winners in writing of award.

The Chairperson may invite and host scholarship Recipients, at the spring KASBO conference, as scheduled by the Conference Planning Committee. Confirm arrangements with the Conference Planning Chairperson.

The Chairperson shall provide a report about the scholarship winners at the spring conference, as scheduled by the Conference Planning Committee.

The Chairperson shall submit scholarship bills for payment in a timely manner and according to KASBO policies.

The Chairperson shall submit a written annual report to the President.

The Chairperson shall attend Board meetings as an Ex-Officio member, and provide committee reports when requested.

The Chairperson shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

CHAIR, STRATEGIC PLANNING COMMITTEE CHAIR

President

Members

Selected by Chair (recommended that all Board Members, Representatives and the Executive Director are included in committee)

Function

The Chairperson shall be responsible for the preparation and implementation of the KASBO Strategic Plan.

Reports To

The Board of Directors

Duties and Responsibilities

The Chairperson shall create and disseminate the KASBO Strategic Plan.

The Chairperson shall determine location, date, and time of Strategic Plan Committee meetings.

The Chairperson shall present the recommendations of the Strategic Plan Committee to the Board of Directors.

The Chairperson shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

CHAIR, OUTSTANDING SCHOOL BUSINESS OFFICIAL COMMITTEE**CHAIR**

Appointed by President

Members

Selected by Chair (recommended representation from past Award recipients)

Function

The Chairperson shall be responsible for the preparation and annual selection of the Kentucky Outstanding School Business Official.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall determine the location, date, and time of OSBO Committee meetings.

The Chairperson shall be responsible for the creation and dissemination of OSBO Nomination criteria and forms.

The Chairperson shall provide updates to the Board.

The OSBO Award recipient shall receive a commemorative item, a scholarship to be awarded to the student(s) of the recipient's choice, and an all-expense paid trip to the annual conference of the Southeastern Association of School Business Officials. The scholarship shall be \$1,000.00. Any vendor matching funds will be used to

increase the scholarship award.

CHAIR, TRAINING COMMITTEE Chair

Appointed by President

Members

Selected by the Chairperson

Function

The Training Committee Chairperson shall ensure that the committee provides a cohesive direction to all professional development activities of the organization.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall coordinate regularly scheduled Training Committee meetings.

The Chairperson shall periodically provide a committee update to the Board of Directors.

The Chairperson shall ensure that workshops and sessions are well planned, scheduled, and delivered on time and within budget. Sessions should provide a variety of content and meet the needs of the membership.

The Chairperson shall enlist assistance to develop a year-end evaluation report that summarizes the effectiveness of the year's workshops and conference sessions.

The Chairperson shall support Board of Directors in periodic review and update of Vision, Mission, and Strategic Plan.

CHAIR, SCHOLARSHIP COMMITTEE Chair

Appointed by President

Members

Selected by Chair

Function

The Chairperson shall be responsible for the preparation and dissemination of scholarship applications, review and recommendation of scholarship awards, payment of awards, and tracking of scholarship recipients.

Reports To

The President and the Board of Directors

Duties and Responsibilities

The Chairperson shall create and disseminate guidelines, applications, and brochures.

The Chairperson shall determine location, date, and time of scholarship applications review.

The Chairperson shall present the recommendations of the

Scholarship Committee to the Board of Directors.

The Chairperson shall notify scholarship winners in writing of award.

The Chairperson may invite and host scholarship Recipients, at the spring KASBO conference, as scheduled by the Conference Planning Committee. Confirm arrangements with the Conference Planning Chairperson.

The Chairperson shall provide a report about the scholarship winners at the spring conference, as scheduled by the Conference Planning Committee.

The Chairperson shall submit scholarship bills for payment

in a timely manner and according to KASBO policies.

The Chairperson shall submit a written annual report to the President.

The Chairperson shall attend Board meetings as an Ex-Officio member, and provide committee reports when requested.

The Chairperson shall constantly seek new Association members, assist in the development and training of members, and strive to make KASBO a highly respected and integral part of all facets of education at the local, state, and national levels.

Kentucky Association of School Business Officials

Code of Ethics & Standards of Conduct

A school business official's professional behavior, within the school system, the profession, and the community must conform to an ethical code. The code must be idealistic yet practical as applied to the members of our profession. The official acknowledges that the schools belong to the public they serve for the purpose of providing educational opportunities to all. The official assumes responsibility for providing professional leadership in the school and the community. This responsibility requires the official to adhere to standards of exemplary professional conduct. It is understood that the official's actions are observed and appraised by the community, professional colleagues, and students. Therefore, members of the Kentucky Association of School Business Officials subscribe to the following:

1. The well-being of students is the primary consideration in all decision making actions.
2. I will build respect, credibility, and strategic importance for the profession within our organization and the communities in which I work.
3. I will obey all local, state, and federal laws, and I will not support organizations that advocate the overthrow of our form of democratic government.
4. I will preserve the integrity of the school business office in its dealings with others.
5. I will inform and educate current and future practitioners, the organizations we serve, and the general public about principles and practices that help the profession.
6. I will positively influence the workplace.
7. I will promote professional growth through affiliation with international, regional, state, and local organizations.
8. I will avoid using my position for personal gain through political, social or economic influence.
9. I will encourage professional decision-making and responsibility.
10. I will encourage social responsibility.

Standards of Conduct

In relationships within the school district it is expected that the School Business Official will:

1. Support the goals and objectives of the employing school system.
2. Interpret policies and procedures fairly and objectively.
3. Implement, to the best of their ability, promulgated laws and regulations.
4. Assist fellow administrators as appropriate in fulfilling their obligations.
5. Establish and maintain the best possible image of the school district.
6. Refrain from publicly criticizing board members, administrators or other employees.
7. Avoid conflicts of interest or the appearance of such, by not conducting business with a company with which the official or family member has a vested interest.
8. Avoid preferential treatment of an outside interest group, company or individual over another.
9. Never accept or offer illegal payment for services rendered.
10. Permit the use of school property only for officially authorized activities.

In relationships with colleagues in other districts and professional associations, the School Business Official will:

1. Support the actions of a colleague whenever possible, never publicly criticizing or censuring the official.
2. Offer assistance and guidance to a colleague when such help is requested or when the need is obvious.
3. Actively support and promote appropriate professional associations aimed at improving school business management.
4. Accept leadership roles and responsibilities when appropriate.
5. Refrain from using any organization or position of leadership within it for personal gain.
6. Acquire and disseminate information through ethical and responsible means.
7. Respond to requests for information in a timely manner.
8. Take appropriate steps to ensure the accuracy and completeness of all communicated information.
9. Safeguard restricted or confidential information.
10. Support the professional association's Constitution.
11. Attend all called Association Board Meetings.

Certification	
I certify that I have read the above Code of Ethics and Standards of Conduct and further, that I understand and agree to respect, honor and uphold these standards of the Kentucky Association of School Business Officials.	
Signature:	Date:

KENTUCKY ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

KASBO Non-Retaliatory Policy

General

The Kentucky Association of School Business Officials (KASBO) Code of Ethics (Code) requires those representing the Association to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the Association must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all those who represent the Association to comply with the Code and to report violations or suspected violations in accordance with this Non-Retaliatory Policy.

No Retaliation

No one who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. Anyone who retaliates against someone who has reported a violation in good faith may be subject to discipline. This Non-Retaliatory Policy is intended to encourage individuals to raise serious concerns within the Association prior to seeking resolution outside the Association.

Reporting Violations

This policy promotes an open door policy and suggests that all individuals share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, individuals are encouraged to speak with the Past President of the Association, who is the Association's Compliance Officer, and has specific and exclusive responsibility to investigate all reported violations. If the Past President is the one under suspicion, individuals should contact the President of the Board of Directors or another officer of the Association. In such a case, the President or Officer assumes the role of the Association's Compliance Officer.

Compliance Officer

The Association's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise the Executive Director and/or the Executive Committee. The Compliance Officer is required to report to the Executive Committee and the full Board at least annually (May meeting) on compliance activity.

Accounting and Auditing Matters

The Executive Committee of the Board of Directors shall address all reported concerns or complaints regarding Association accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Executive Committee of any such complaint and work with the Committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicated a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

KENTUCKY ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

KASBO Document Retention Policy

General

The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored. Nonprofit organizations should have a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

The following was developed by the National Council of Nonprofit Associations as minimum requirements for nonprofits (adapted for use by KASBO):

<u>Type of Document</u>	<u>Minimum Requirement</u>
ACCOUNTS PAYABLE LEDGERS AND SCHEDULES	7 YEARS
AUDIT REPORTS	PERMANENTLY
BANK RECONCILIATIONS	2 YEARS
BANK STATEMENTS	3 YEARS
CHECKS (FOR IMPORTANT PAYMENTS AND PURCHASES)	PERMANENTLY
CONTRACTS, MORTGAGES, NOTES AND LEASES (EXPIRED)	7 YEARS
CONTRACTS (STILL IN EFFECT)	PERMANENTLY
CORRESPONDENCE (GENERAL)	2 YEARS
CORRESPONDENCE (LEGAL AND IMPORTANT MATTERS)	PERMANENTLY
CORRESPONDENCE (WITH DONORS AND VENDORS)	2 YEARS
DEEDS, MORTGAGES AND BILLS OF SALE	PERMANENTLY
DEPRECIATION SCHEDULES	PERMANENTLY
DUPLICATE DEPOSIT SLIPS	2 YEARS
EMPLOYMENT APPLICATIONS	3 YEARS
EXPENSE ANALYSES/EXPENSE DISTRIBUTION SCHEDULES	7 YEARS
FINANCIAL STATEMENTS (YEAR-END)	PERMANENTLY
INSURANCE POLICIES (EXPIRED)	3 YEARS
INSURANCE RECORDS, CURRENT ACCIDENT REPORTS, CLAIMS, POLICIES, ETC.	PERMANENTLY
INTERNAL AUDIT REPORTS	3 YEARS
INVENTORIES OF PRODUCTS, MATERIALS, AND SUPPLIES	7 YEARS
INVOICES	7 YEARS
MINUTE BOOKS, BY LAWS AND CHARTER	PERMANENTLY
PATENTS AND RELATED PAPERS	PERMANENTLY
PAYROLL RECORDS AND SUMMARIES	7 YEARS
PERSONNEL FILES (TERMINATED EMPLOYEES)	7 YEARS
RECEIPTS	7 YEARS
RETIREMENT AND PENSION RECORDS	PERMANENTLY
TAX RETURNS AND WORKSHEETS	PERMANENTLY
TIMESHEETS	7 YEARS
TRADEMARK REGISTRATIONS AND COPYRIGHTS	PERMANENTLY
WITHHOLDING TAX STATEMENTS	
7 YEARS	
