

# KANSAS ASSOCIATION OF SCHOOL BOARDS®

## Master Policy Index

Last revised: June 2018

Sections	Policy Codes	Title and Subtitles	Related Policies
Student	JBD	<b>Absences and Excuses</b> Excused/Unexcused Absences Significant Part of a School Day Make-Up Work	AEB, IHEA, JBE, and JDD
Student	JF	<b>Academic Achievement</b> Reporting Report Cards	II and JR <u>et seq.</u>
Instructional Program	IIBF	<b>Acceptable Use Guidelines</b> Purpose Acceptable Use Guidelines Prohibitions Monitoring Internet Safety Penalties for Improper Use	IIGB, IIBGA, and IIBGC
Student	JGFGBB	<b>Accommodating Students with Diabetes</b> Student Eligibility Employee Immunity	
Personnel	GBRE	<b>Additional Duty</b>	
Fiscal Management	DJFAB	<b>Administrative Leeway</b>	CMA, DJEG, and DJEJ
General Administration	CD	<b>Administrative Line and Staff Relations</b>	GACA and GACB
General Administration	CG	<b>Administrative Personnel</b> Compensation Guides and Contracts Qualifications and Duties Recruitment Assignment Orientation Supervision Administrative Intern Program Travel Expense and Reimbursement	CEF, GAN, and KB
General Administration	CMA	<b>Administrative Rules and Regulations</b> Staff Involvement Community Involvement Student Involvement Rules Drafting Disseminating Rules Reviewing Rules Action Allowed When No Policy Exists	BDA, CM, DJFAB, GAA, and JA
General Administration	CL	<b>Administrative Teams</b> Method of Appointment Organization Resources Financial	BBG, CJ, and ID
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General Administration	CGI	<b>Administrator Evaluation</b>	CEI and GAK

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Instructional Program	IDFA	<b>Athletics</b>	
Student	JB	<b>Attendance Records</b>	JBC and JBD
Board Operations	BBE	<b>Attorney</b>	
Student	JGCBA	<b>Automated External Defibrillators</b>	
Student	JN	<b>Awards</b>	
Fiscal Management	DJED	<b>Bids and Quotations Requirements</b> Bid Specifications Procedure Responsible Bidder Withdrawal of Bids Rejection of Bids Multi-State Purchasing Pools	
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Board Operations	BK	<b>Board Self-Evaluation</b>	ABE
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Facility Expansion Program	FB	<b>Building Committees</b>	
Business Management	EB	<b>Buildings and Grounds Management</b>	
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Student	JDDC	<b>Bullying</b> Form, Bullying Plan Form, Report to Local Law Enforcement (Bullying)	EBC, GAAE, JCE, JDD, JGEC, JGECA, and KGC
General Public Relations	KGC	<b>Bullying by Parents</b>	EBC, GAAE, JDDC, and KGD
Facility Expansion Program	FD	<b>Capital Outlay Long-Range Planning</b>	
Instructional Program	IEB	<b>Charter Schools</b>	
Personnel	GAAD	<b>Child Abuse</b> DCF or Law Enforcement Access to Students on School Premises Cooperation Between School and Agencies Reporting Procedure	JCAC and JGEC
Instructional Program	IIBGA	<b>Children’s Internet Protection Act</b> Form, Children’s Internet Protection Plan Form, Children’s Internet Protection Act Technology	
Student	JQLA	<b>Class Size/Caseload Limits for Exceptional Students</b>	
Personnel	GCI	<b>Classified Employee Evaluation</b> Form, Sample Classified Employee Evaluation	GAK
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Fiscal Management	DP	<b>Collection Procedures</b> Unpaid Fees and Negative Account Balances Insufficient Funds Checks Collection Procedures	EE and JS
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Personnel	GAR	<b>Communicable Diseases</b> Additional Certifications of Health	
Student	JI	<b>Community Activities</b>	
Instructional Program	IFC	<b>Community Resources</b>	KFD
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Personnel	GAAB	<b>Complaints of Discrimination</b>	JDDC, JGECA, an KN
General Public Relations	KN	<b>Complaints</b> Complaints about Discrimination or Discriminatory Harassment Informal Procedures Formal Complaint Procedures Complaints About Policy Complaints About Curriculum (IF) Complaints About Instructional Materials Complaints About Facilities and Services Complaints About Personnel Complaints About Emergency Safety Intervention Use Form, Complaint of Discrimination	BDBI, GAACA, GAAB, IF, IKD, and JCE
Student	JCE	<b>Complaints</b> Complaints about Discrimination Complaints about School Rules	JDDC and KN
Instructional Program	IIBG	<b>Computer Use</b> Use of District Computers and Devices/ Privacy Rights Copyright Installation Hardware Audits E-Mail Privacy Rights Ownership of Employee Computer and Device Materials Lost, Stolen, or Damaged Computers and/or Equipment	ECH, JCDA, and KBA
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Board Operations	BBG	<b>Consultants</b>	CJ, CL, and ID
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Student	JM	<b>Contests for Students</b>	JH
Instructional Program	IKB	<b>Controversial Issues</b>	GBU, IA, and IFBH
Student	JDA	<b>Corporal Punishment</b>	
Business Management	EBBF	<b>Crisis Planning</b>	EBBD

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Student	JDB	<b>Detention</b>	
Board Operations	BDA	<b>Developing and Adopting Policy</b> Drafting Policy Attorney Involvement Policy Dissemination Historical Policy Files Public Input on Policy	CM, CMA, GAA, and JA
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Student	JRC	<b>Disposition of Records</b>	BDBK, CN, CAN, ECA, IDAE, JGGA, JR <u>et seq.</u> , and KBA
General Public Relations	KGD	<b>Disruptive Acts at School or School Activities</b> Possession of a Firearm	EBC, GAAE, JCDBB, JDDC, and KGC
General Public Relations	KI	<b>Distributing Materials in Schools</b> Materials Produced by Outside Groups Including Religious Materials Political Campaign Materials Advertising in the Schools Mailing Lists	JHCA, JK, and JR <u>et seq.</u>
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District Organization	A	<b>District Authority</b> Home Rule Form, Home Rule Resolution	
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General Public Relations	KBA	<b>District or School Websites</b> Website Rules Form, Sample Handbook Language	DC, ECH, II, IIBG, JR <u>et seq.</u> , and KB
General Administration	CAN	<b>Document Production, Including Electronic Information</b> Destroying Documents	BCBK, BE, CN, ECA, IDAE, II, JGGA, JR <u>et seq.</u> , and KBA
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Personnel	GACB	<b>Drug-Free Schools</b> Employee Conduct	JDDA and LDD
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Instructional Program	II	<b>Educational Testing Programs</b> Test Integrity Reporting Test Results Forms, Testing Integrity Staff Handbook Language	BCBK, BE, CN, CAN, IDAE, IJ, and KBA
Business Management Personnel	EBBE GAAF	<b>Emergency Drills</b> <b>Emergency Safety Interventions</b> Definitions Prohibited Types of Restraint Use of Emergency Safety Interventions ESI Restrictions Use of Seclusion Training Notification and Documentation Law Enforcement, School Resource, and Campus Security Officers Documentation of ESI Incidents Reporting Data Parent Right to Meeting on ESI Use Local Dispute Resolution Process Form, ESI Acknowledgement Form, ESI Documentation	GAO, JRB, JQ, and KN
Personnel Personnel	GAD GACD	<b>Employee Development Opportunities</b> <b>Employment Eligibility Verification</b> Form, Documents that Establish Identity	GAK
Student	JJ	<b>Employment of Students</b> In-School Employment Outside Employment Vocational or Other Work Experience	IDAA
Student	JBC	<b>Enrollment</b> Resident Students Non-Resident Students Non-Resident Students – Continued Enrollment Enrollment Restriction Enrollment Procedures Part-Time Students Identification of Students Enrollment Information Assignment to a School Building, Grade	IIBGB, JBCA, JBCB, and JQKA

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Business Management	EC	<b>Equipment and Supplies Management</b> Receiving	
Fiscal Management	DFM	<b>Equipment and Supplies Sales</b>	KK
Personnel	GBU	<b>Ethics</b>	IA and IKB
Business Management	EBBD	<b>Evacuations and Emergencies</b> School-Closing Announcements Bomb Threats Planning for Emergencies	EBBF and JBH
General Administration	CEI	<b>Evaluating the Superintendent</b>	CGI and GAK
Personnel	GCIA	<b>Evaluation of Coaches and Sponsors</b>	
Instructional Program	IJ	<b>Evaluation of Instructional Program</b>	IC, ICAA, ID, II, and MK
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Instructional Program	IDAC	<b>Exceptional Programs</b>	IC
Student	JQ	<b>Exceptional Students</b> Concurrent Enrollment	IDCE and JBE
Board Operations	BCBK	<b>Executive Session</b> Sample Motion	BBBB, BE, CN, CNA, ECA, IDAE, II, JDD, and JRB
General Administration	CEF	<b>Expense Reimbursement and Credit Cards</b>	CG, GAN, and KB
Personnel	GANA	<b>Expense Reimbursement and Credit Cards</b>	CEF and GAN
Personnel	GARI	<b>Family and Medical Leave</b> Form, Family and Medical Leave Plan	
Relations/Organizations	LED	<b>Family Night</b>	
Fiscal Management	DFAC	<b>Federal Fiscal Compliance</b> Time and Effort Reporting by Employees Recordkeeping Subrecipient Monitoring Compliance Violations	CMA, CN, DFAA, and DFAB
Relations/Organizations	LDD	<b>Federal Government-Drug Free Schools</b>	GAOA, GAOB, IDAB, and JDDA
Fiscal Management	DFG	<b>Fees, Payments, and Rentals</b>	KG
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Business Management	EE	<b>Food Services Management</b> Sanitation Inspections Records Meal Prices Free and Reduced Price Meals Unpaid Meal Charges	
Student	JQKA	<b>Foreign Exchange Students</b> Form, Foreign Exchange Student/Host Family Application	JBC
Student	JBCB	<b>Foster Care Students</b> Point of Contact Form, Foster Care Student Regulations	EDAA, JBC, and JBCA
Student	JHCAA	<b>Gang Activity</b>	JCAC, JCDA, JCDBB, and JDD
Fiscal Management	DFK	<b>Gifts and Bequests</b>	
General Public Relations	KH	<b>Gifts to Schools</b>	GAJ and JL
Personnel	GAJ	<b>Gifts</b> Gifts to Staff Members	JL and KH
Student	JL	<b>Gifts</b> Student Gifts to Staff Members Faculty Gifts to Students Student Organization Gifts to the School	DK, GAJ, and KH
Board Operations	BA	<b>Goals and Objectives</b> Mission Statement General Statement of Philosophy Tenets of the Effective School Process	
Fiscal Management	DA	<b>Goals and Objectives</b>	
Business Management	EA	<b>Goals and Objectives</b>	
Family Expansion Program	FA	<b>Goals and Objectives</b>	
Negotiations	HAB	<b>Goals and Objectives</b>	
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Relations/Agencies	MA	<b>Goals and Objectives</b>	
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General Administration	CA	<b>Goals and Objectives of School Administration</b>	
Instructional Program	IHA	<b>Grading System</b>	
Student	JFC	<b>Graduation Exercises</b>	
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Student	JQL	<b>Hearing Procedures for Exceptional Students</b>	
Student	JRD	<b>Hearing Request</b>	BCBK, CN, CAN, ECA, IDAE, JGGAS, JR <u>et seq.</u> , and KBA
Business Management	ECA	<b>HIPAA Policy</b> Staff Training Required Compliance Required Form, Health Records, Request for Amendment Form, Notice of Privacy Practices	BCBK, BE, CN, CAN, IDAE, and JR <u>et seq.</u>
General Administration	CJ	<b>Hiring Consultants</b>	See BBG, CL, and ID
Student	JBCA	<b>Homeless Students</b> Coordinator Form, Homeless Student Regulations Form, Complaint Form	EDAA and JBC
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Instructional Program	IKCA	<b>Human Sexuality and AIDS Education</b> Opt-Out Procedure and Form Opt-Out Form Annual Request Required Notice of Availability Form, Parent/Guardian Opt-Out Form	
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Fiscal Management Fiscal Management	DIC DFE	<b>Inventories</b> <b>Investment of Funds</b> Posting Securities Distribution of Monies for Investment Shall Be as Follows:	
Personnel Relations/Agencies Personnel	GACB MI GBRG	<b>Job Descriptions</b> <b>Kansas Education Systems Accreditation</b> <b>Leaves and Absences</b> Paid Leave Unpaid Leave Jury Leave	CDE and GACA  GBRC
Negotiations Instructional Program Fiscal Management Student	HAA IKI DJEE JGCA	<b>Legal Status</b> <b>Lesson Plans</b> <b>Local Purchasing</b> <b>Local Wellness</b> Wellness Committee Recordkeeping	
Business Management Facility Expansion Program Personnel Personnel Instructional Program Public Relations	EBI FDB GAOG GAO IHEA KBC	<b>Long-Range Maintenance Program</b> <b>Long-Range Needs Determination</b> <b>Loss Prevention</b> <b>Maintaining Proper Control</b> <b>Make-Up Opportunities</b> <b>Media Relations</b> Broadcasting and Taping News Releases Conferences and Interviews	EBA, EBB, EBBA, and GAOE JGFB and GAAF JBD and JDD
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Personnel	GCRF	<b>Non-School Employment</b>	
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Instructional Program	IFBH	<b>Outside Speakers</b>	IKB
Personnel	GCRI	<b>Paid Holidays</b>	
Personnel	GAH	<b>Participation in Community Activities</b>	
Fiscal Management	DJEJ	<b>Payment Procedures</b>	DJEG and DJFAB
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Instructional Program	IIA	<b>Performance-Based Credits</b>	
Personnel	GAM	<b>Personal Appearance</b>	
Personnel	GA	<b>Personnel Policy Organization</b>	
Personnel	GAK	<b>Personnel Records</b> Requests for References Immunity Provided Prohibition on Aiding and Abetting Sexual Abuse Form, Request to Release Personnel Records	CEI, CGI, GACD, GBI, and GCI
Fiscal Management	DJB	<b>Petty Cash Accounts</b> Form, Resolution to Establish Petty Cash Funds	
Instructional Program	IA	<b>Philosophy – Mission Statement</b>	GBU and IKB
Instructional Program	ICA	<b>Pilot Projects</b> Pilot Project Evaluation Student Surveys	
General Administration	CM	<b>Policy Implementation</b>	BDA, CMA, GAA, and JA

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Business Management	ECH	<b>Printing and Duplicating Services</b> Forms, Copyright Regulations and “Fair Use” Rules for Educators	IIBG and KBA
Student	JDC	<b>Probation</b>	JCDBB and JDD
Fiscal Management	DFAC	<b>Procurement – Federal Programs</b> Forms, Sample Procedure	
Personnel	GBRC	<b>Professional Development</b>	GAN and GBRH
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General Public Relations	KCA	<b>Protection of Privacy Rights</b>	
General Public Relations	KGDA	<b>Public Conduct on School Property</b>	
Board Operations	BCAE	<b>Public Hearings</b>	BCBI and KN
Public Hearings	KB	<b>Public Information Programs</b> Newsletters and Other Media	CEE, CEF, CG, and KBA
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General Administration	CN	<b>Public Records</b> Types of Records Central Office Records Building Records Public Access Disposition Retention of Documents in Certain Circumstances Form, Request for Records	BE, CNA, ECA, HAI, IDAE, II, JGGA, and JR <u>et seq.</u>
Fiscal Management	DJEG	<b>Purchase Orders and Contracts</b>	DJEJ and DJFAB
Fiscal Management	DJFA	<b>Purchasing Authority</b>	
Fiscal Management	DJE	<b>Purchasing</b> Purchasing Authority	
Fiscal Management	DJEB	<b>Quality Control</b> Specifications Standardization Quality Purchasing	
Students	JGECA	<b>Racial and Disability Harassment</b>	GAACA, GAAB, GAB, JDDC, and KN
Personnel	GAACA	<b>Racial and Disability Harassment</b>	GAF, JGECA, and KN
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Personnel	GBQA	<b>Reduction of Teaching Staff</b>	
Board Operations	BBBF	<b>Reimbursement for Expense</b>	GAN
Student	JBH	<b>Release of a Student During the School Day</b>	EBB and EBBD
Student	JRB	<b>Release of Student Records</b> Directory Information Forwarding Pupil Records	BCBK, CN, CNA, ECA, IDAE, JGGA, JR <u>et seq.</u> , and KBA
Instructional Program	IKD	<b>Religion in Curricular or School-Sponsored Activities</b> Teaching About Religion Religion in the Curriculum and School Activities Religious Symbols in the Classroom Religious Holidays Graduation and Other Ceremonies	AEA, IF, IKDA, and KN
Instructional Program	IKDA	<b>Religious Objections to Activities</b> Form, Activity Participation Opt-Out	IKD
Student	JDDB	<b>Reporting Crimes to Law Enforcement</b> Form, Reporting Crimes to Law Enforcement	EBC and JDD
General Administration	CO	<b>Reports</b> Types of Reports Annual Budget Reports Disseminating Reports	BCBK
Fiscal Management	DJEF	<b>Requisitions</b>	
General Administration	CEK	<b>Resignation</b>	
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Personnel	GAL	<b>Salary Deductions (FLSA)</b>	GAOF
Public Relations	KK	<b>Sale of District Property</b>	DJM
Board Operations	BE	<b>School Board Records</b>	BCBK, CN, CAN, ECA, II, and KBA
District Organization	AEA	<b>School Calendar</b>	IKD
School Organization	ADA	<b>School Census</b>	
District Organization	AF	<b>School Day</b>	
District Organization	AC	<b>School District Grade Levels</b>	
Student	JGH	<b>School Food Service Programs</b> Free or Reduced Price Meals Contracts with Other Agencies	
Instructional Program	IB	<b>School Site Councils</b> Form, Bylaws	KA
Business Management	EDAA	<b>School Vehicles (District Owned Buses)</b> Liability Safety Speed Limits Safety Inspection Scheduling and Routing Records Licensing of Drivers Housing of School Vehicles Guidelines for Bus Drivers Transportation to Summer Athletic Events	ED, JBCA, and JGG
Public Relations	KFD	<b>School Volunteers</b>	GAOE and IFC
District Organization	AE	<b>School Year</b> Virtual Schools	
District Organization	AEB	<b>School Year and Learning Opportunities</b> Prolonged or Shortened School Year Additional Learning Opportunities for Students	AE, JBD, JBE, JCDA, and JDD
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Relations/Organizations	LC	<b>School-Community Programs</b>	
Negotiations	HAC	<b>Scope of Negotiations</b>	
Student	JCAB	<b>Searches of Property</b> Search of Lockers Searches of Property Use of Trained Dogs in Conducting Sweeps	JCABB
Student	JCABB	<b>Searches of Students</b> Form, Search Report	JCAB and JCAC
Instructional Program	IDACB	<b>Section 504 Accommodations for Students</b>	
Business Management	EBC	<b>Security and Safety</b>	JCAC, JCDBB, JDD, JDDB,

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		Reporting Crimes at School to Law Enforcement Reporting Certain Students to Administrators and Staff Annual Reports Staff Immunity Form, Report to Local Law Enforcement Form, Report to Staff Member	JDDC, JGGA, and KGD
Student	JGEC	<b>Sexual Harassment</b>	GAAC, GTAAD, GAF, JDDC, and KN
Personnel	GAAC	<b>Sexual Harassment</b>	GAF and JGEC
Negotiations	HAN	<b>Slowdowns</b>	
Personnel	GAI	<b>Solicitations</b>	KDC
Student	JK	<b>Solicitations</b>	KI
General Public Relations	KDC	<b>Solicitations</b>	GAI
Instructional Program	IDACA	<b>Special Education Services</b> Child Find, Identification, and Eligibility Actions and Due Process for Students	
Board Operations	BCAC	<b>Special Meetings</b> Form, Waiver of Notice	
Instructional Program	IDAA	<b>Special Programs</b> Partnerships/Work-Study Program	IC and JJ
Business Management	EDDA	<b>Special Use of School Buses</b>	ED
Personnel	GBRD	<b>Staff Meetings</b>	
Instructional Program	IIBGC	<b>Staff Online Activities</b>	GAF, GBU, IIBG, IIGBA, and KGA
Personnel	GAT	<b>Staff Use of Communication Devices</b> Definitions General Use Use in Vehicles Use of District-Provided Communication Devices Personal Use of District-Provided Communication Devices Staff Bring Your Own Device Policy	IIBG, IIBGC
Personnel	GAF	<b>Staff-Student Relations</b>	GAAC, GAACA, JGEC, JGECA, and KN
Fiscal Management	DFAB	<b>Standard of Conduct for Federally Funded Contracts</b>	
Student	JGFG	<b>Student Accidents</b> Records Form, Sample Student Information Form, Consent for Emergency Medical Treatment	
Student	JH	<b>Student Activities</b>	DK, JGFB, JM, and KG

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		Adding or Eliminating Activities	
		Activity Fund Management	
		Form, Request to Add/Eliminate an Activity	
		<b>Student Activity Fund Management</b>	JGHB, JH, and JL
		Activity Fund Management	
		Activity Fund Deposits	
Personnel	GBRF	Inactive Activity Funds	
		Form, Resolution to Establish Activity Fund	
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Student	JS	<b>Student Fees and Charges</b>	
		Credit Card Payments	
		Fee Schedules	
		Debt Collection	
Student	JGA	Forwarding Pupil Records	
		<b>Student Insurance Program</b>	
		<b>Student Organizations</b>	
Student	JHC	Student Clubs	
Instructional Program	IDAE	Non-School-Sponsored Student Clubs	
		Student Government	
		<b>Student Privacy Policy</b>	BCBK, ICA, ICAA, II, and JR <u>et seq.</u>
		Form, Protection of Pupil Rights	
Student	JGD	Amendment: Regulation	
		Form, Annual Notice of Authorized Student	
Student	JHCA	Data Disclosures	
Student	JHCA	<b>Student Psychological Services</b>	JR <u>et seq.</u>
Student	JHCA	<b>Student Publications</b>	KI
		School-Sponsored Student Publications	
		Non-School-Sponsored Student Publications	
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Student	JR	<b>Student Records</b>	BCBK, CN, CNA, ECA, IDAE, JGGA, JR <u>et seq.</u> , and KBA
Student	JGFGBA	<b>Student Self-Administration of Medications</b>	JGFGB
		Student Eligibility	
		Authorization Required	
		Employee Immunity	
		Waiver of Liability	
		Additional Requirements	
		Form, Permission for Self-Administration	
		Of Medication	
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General Administration	CEA	<b>Superintendent Qualifications</b>	
General Administration	CEC	<b>Superintendent Recruitment</b>	
General Administration	CEB	<b>Superintendent's Duties</b>	
General Administration	CEG	<b>Superintendent's Professional Development Opportunities</b>	
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Student	JGFG	<b>Supervision of Medications</b>	JGFGBA
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		Form, Permission for Medication	
Student	JGFB	<b>Supervision of Students</b>	GAO, GBR, and JH
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		Student Mental Health	
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		Guidance	
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Personnel	GCK	<b>Suspension</b>	
Student	JDD	<b>Suspension and Expulsion Procedures</b>	AEB, EBC, IHEA, JBD, JCDA, JCDBB, JDC, JDDB, JDCC, and JHCAA
		Reasons for Suspension or Expulsion	
		Short-Term Suspension	
		Long-Term Suspension or Expulsion	
		Rules Which Apply in all Cases When a Student may be Suspended or Expelled	
		Student Rights During a Long-Term Suspension/Expulsion Hearing	
		Appeal to the Board	
		Form, Report to Staff of Expulsion or Conviction	
Instructional Program	ICAA	<b>Teaching Methods</b>	GRBC, ICA, IDAE, II, and IJ
Student	JQA	<b>Temporarily Disabled Students</b>	IDACB and JGFGBA
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Student	JCDAA	<b>Tobacco and Nicotine Delivery Devices</b>	GAOC
Student	JGG	<b>Transportation</b>	ED and EDDA
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Student	JBE	<b>Truancy</b> Waiver of Compulsory Attendance Requirements Involvement of Law Enforcement Reporting to Parents Dual Enrollment Students Form, Lifetime Earnings Information Form, Parent Consent and Waiver for Child 16 or Older to be Exempt From Compulsory Attendance Chart	AEB, IDCE, JBD, and JQ
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Negotiations	HAHBB	<b>Use of School Equipment</b>	
Negotiations	HAHBA	<b>Use of School Facilities</b>	
Public Relations	KG	<b>Use of School Facilities by Community Groups</b> Use in Accordance with Board Policies Fees and Rental Charges Lease Arrangements Supervision of Non-School Groups Insurance and/or Bonds Form, Facility Use Rules	DFG and JH

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Personnel	GCRH	<b>Vacations</b>	
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Student	JGHB	<b>Vending Machines and Other Automated Play Machines</b>	DK, JGCA
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Personnel	GBR	<b>Work Schedule</b> Work Schedules Attendance Required	JGFB