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DA Goals and Objectives

DA

The board shall adhere to strict fiscal accounting procedures as outlined in board policies and rules. The board shall make an effort to secure goods and services from responsible merchants and vendors at a price and quality that will enable the staff to fulfill the district's educational goals.

Approved: 4/07

DB Budget Planning

DB

A planned, systematically prepared budget is essential in the management of the district. The board delegates to the superintendent the authority to develop a budget for the board's consideration.

Approved: 4/07

DC Annual Operating Budget

DC

The district budget shall be prepared by the superintendent in cooperation with selected district employees and shall reflect the district's educational goals.

The superintendent shall follow the adopted budget.

The district shall fund the operating budget according to approved fiscal and budgetary procedures required by the State of Kansas.

Budget Forms

Budget forms used shall be those prepared and recommended by the Kansas State Department of Education. Budget summary documents shall be prepared on forms provided by the Kansas State Department of Education.

Priorities

The board will establish priorities for the district on a short-term, intermediate and long-range basis.

Deadlines and Schedules

Deadlines and time schedules shall be established by the board.

Encumbrances

An encumbrance shall be made when a purchase is made or when an approved purchase order is processed. All encumbrances shall be charged to a specific fund. All necessary encumbrances shall be made by the superintendent.

Recommendations

Recommendations of the superintendent and professional staff concerning the district's educational program and related budget figures will be presented to the board prior to submission of the tentative draft budget. All superintendent and staff recommendations will be presented to the board no later than the regular board meeting in _____.

Preliminary Adoption Procedures

The superintendent will be responsible for developing the budget cover letter. It is recommended that the letter include a restatement of the goals and objectives of the district and a list of budget priorities. An explanation of line item expenditures will be included in the letter. Fund expenditures and line categories will also be explained in terms of how the budget meets the goals and objectives of the district and enhances completion of priority programs. A preliminary draft of the district's budget will be submitted by the superintendent to the board on or before _____ each year.

Hearings and Reviews

The board shall conduct budget hearings according to state law.

Management of District Assets/Accounts

The superintendent shall establish and maintain accurate, financial management systems to meet the district's fiscal obligations, produce useful information for financial reports, and safeguard district resources. The superintendent shall ensure the district's accounting system provides ongoing internal

controls. The superintendent shall review the accounting system with the board.

Fraud Prevention and Investigation

All employees, board members, consultants, vendors, contractors and other parties maintaining a business relationship with the district shall act with due diligence in duties involving the district's fiscal resources. The superintendent shall develop internal controls that aid in the prevention and detection of fraud, financial impropriety or irregularity.

Reporting Fraud

An employee who suspects fraud, impropriety or irregularity shall promptly report those suspicions to the immediate supervisor and/or the superintendent. The superintendent shall have primary responsibility for any investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate.

Whistleblowers

The district encourages complaints, reports or inquiries about illegal practices or violations of district policies, including illegal or improper conduct by the district, its leadership or by others on its behalf. Reports could include, but not be limited to, financial improprieties, accounting or audit matters, ethical violations or other similar illegal or improper practices or policies. The district prohibits retaliation by or on behalf of the district against staff members who make good faith complaints, reports or inquiries under this policy or for participations in a review or investigation under

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this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The district reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the superintendent. If the superintendent is implicated in the complaint, report or inquiry, it should be directed to the board of education). The district will conduct a prompt, review or investigation. The district may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

Approved: KASB Recommendation – 7/03; 4/07; 6/07; 6/09

DFAA Grants and other Outside Financial Resources

DFAA

The board encourages the superintendent to secure federal, state and private grants, or other alternative funding sources for use in curriculum development, staff development, instructional or activity programs and other areas as directed by the board.

The board shall approve all grant applications before their submission.

Approved: KASB Recommendation – 6/04; 4/07

DFE Investment of Funds

DFE

The investment of school district monies shall be the responsibility of the superintendent, business manager and/or the district treasurer.

Any monies not immediately required for the purposes for which the monies were collected or received, shall be invested as provided by current statute.

Posting Securities

All investments of district monies shall be secured by F.D.I.C. coverage, a pledge of direct federal obligations or direct guaranteed federal agency deposits in accordance with requirements of state law. Exceptions to the required posting of securities shall be only as provided by law and approval of the board.

All offerings of monies for investment shall state the amount to be invested and the maturity date of each investment.

All banks and savings and loan associations with main or branch offices located within the county or adjoining counties of the district shall be given an opportunity to bid on all monies offered for investment. All bids shall be specified on the basis of simple interest.

Distribution of monies for investment shall be as follows:

The treasurer or other person designated by the board shall inform each eligible bank and savings and loan association of the total amount of money to be invested on a specified date and the maturity date of the investment.

DFE Investment of Funds

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Each bank or savings and loan association bidding shall submit a single bid of the rate of interest it would pay on all or part of the funds to be invested.

Monies shall be invested with the highest bidder in such amount as the bidder will accept, and any remaining amounts shall be invested with the next highest bidders in order of interest rate offered. No bidder shall be eligible to receive any funds in the same offering at a rate lower than its single bid.

No bid less than the most recently determined investment rate as determined by the state treasurer shall be accepted. No funds will be invested for maturities of more than two years.

Any monies not otherwise invested in eligible banks and savings and loans located in the district due to their inability, for whatever reason, to accept the funds, shall be invested in secured deposits in banks or savings and loans which have offices located in counties in which a part of the school district is located or in adjoining counties.

DFG Fees, Payments and Rentals (See KG)

DFG

Proceeds from fees for building or equipment use or rental will be credited to the general fund.

Approved: 4/07

DFK Gifts and Bequests

DFK

Income derived from gifts and bequests will be credited, if possible, as specified by the board.

Approved: 4/07

DFM Equipment and Supplies Sales (See KK)

DFM

Excess or unusable district-owned equipment and supplies will be disposed of at the discretion of the board.

Approved: 4/07

DH Bonded Employees

DH

The board shall purchase a blanket fidelity bond for school employees. The amount of the bond shall be determined by the board.

A position bond in the amount of \$100,000 is required for the treasurer, clerk and superintendent. A position bond may be purchased by the board for district employees as follows:

- Building principals
- Building secretary(s)
- Other employees as the board may direct.

Approved: KASB Recommendation – 9/04; 4/07

DIC Inventories

DIC

An accounting will be made annually for all district-owned property, real and personal.

An inventory record system shall be developed by the superintendent. All inventory records shall be annually updated showing deletions and additions, the estimated value, original cost (where available), date of purchase, serial numbers (where available) and location and condition of each piece of district-owned property.

Each building principal shall take an annual inventory of district-owned property under the direction of the superintendent. Inventory forms shall be developed by the superintendent. One copy of each inventory taken in an

attendance center shall be filed in that building, and one copy shall be filed in the central office with the clerk.

Approved: 4/07

DJB Petty Cash Accounts

DJB

The board may establish petty cash accounts by resolution. An annual report of all petty cash funds shall be included in the board's regular July agenda. The board shall also receive monthly reports.

Approved: 4/07

[RESOLUTION TO ESTABLISH PETTY CASH FUND]

RESOLUTION

WHEREAS, the Board of Education of Unified School District No. 353, Sumner County, Kansas, has determined that the creation of a petty cash fund is an efficient method to pay expenses for school district purposes in emergencies.

WHEREAS, Kansas law authorizes the establishment of petty cash funds;

NOW THEREFORE, BE IT RESOLVED, by the Board of Education of Unified School District No. 353, Sumner County, Kansas that a petty cash fund designated as the _____ Building Petty Cash Fund is created for the purpose of receiving and expending funds for needed district expenditures in an emergency. The fund shall be in the amount of \$_____.*

The fund shall be administered by _____. The _____ shall keep a record of all receipts and expenditures of the fund and shall prepare and file with the Board a statement showing all receipts, expenditures and balance at the end of each _____ and at the end of each school year. An itemized receipt shall be maintained for each expenditure. Any person authorized to administer a petty cash fund shall be bonded by the school district.

Upon proper report to the board, the petty cash fund shall be replenished by payment from the appropriate fund of the school district.

The petty cash fund shall not be loaned or advanced against the salary of any employee.

Funds in the petty cash fund shall remain district funds but shall not be considered school money for purposes of K.S.A. 72-8202(d) and the provisions of K.S.A. 12-105(b) shall not apply.

ADOPTED by the Board of Education of Unified School District 353, Sumner County, Kansas, the
_____ day of _____, 20 ____.

[NOTE: A separate resolution must be adopted for each petty cash fund.]

* Not to Exceed \$1500.00

DJE Purchasing

DJE

The purchasing, receiving, storing and distribution of supplies, equipment and services for use in the district shall be managed efficiently and economically.

Purchasing Authority

The board shall appoint a purchasing agent for the district.

Approved: 4/07

DJEB Quality Control

DJEB

The board reserves the right to establish the specifications for and quality of goods or services purchased by the district.

Specifications

It is the responsibility of the originator of a purchase request to see that all specifications requested are complete.

Standardization

Whenever possible, standard lists of supplies and equipment shall be developed in all budget areas.

Quantity Purchasing

Quantity purchasing is encouraged.

Cost Control

The board reserves the right to maintain cost control authority over any goods or services.

Approved: 4/07

DJED Bids and Quotations Requirements

DJED

All purchases requiring competitive bids shall be made in accordance with current statutes.

The purchasing agent shall develop and maintain lists of potential suppliers. Bid lists shall be used to notify potential bidders.

Any supplier may be included in the list upon request. All bid lists shall be reviewed annually by the purchasing agent.

A copy of this policy shall be given to all bidders upon request.

All bids and supporting documentation shall be retained in the district office with the clerk for a period of three years after bids have been opened.

Bid Specifications

All bid specifications shall be written by the district's purchasing agent. Specifications shall include, when necessary: required performance, surety, bid and statutory bond information; compliance with preferential bid law; financial statements; the board's right to reject any or all bids; compliance with all federal, state and local laws, ordinances and regulations; the date, time and place for the opening of bids; and other items as the board directs.

The board shall avoid negotiation of bid specifications after bids have been accepted and shall correct specifications if they are inadequately written and request new bids. If an error is discovered in the bid specifications all bids shall be returned unopened and the project shall be rebid using corrected and/or amended specifications.

Procedure

All bids must be submitted to the clerk in sealed envelopes with the name of the bidder and the date of the bid opening plainly marked in the lower left-hand corner of the envelope. All bids shall be opened publicly on the stated day and time. All bidders and other interested persons may be present when the bids are opened.

Bids may be opened by the purchasing agent or other person designated by the board and such opening shall be witnessed by one other district employee. The bids shall then be arranged in order from low to high before they are presented to the board for action.

Responsible Bidder

All bids shall be awarded to the lowest responsible bidder. The board remains the sole judge of whether or not a bidder is “responsible.” Criteria that may be used to judge “responsible,” by way of illustration and not limitation, are: financial standing, reputation, experience, resources, facilities, judgment and efficiency.

The board may investigate the “responsibleness” of any bidder by using information at hand to form an intelligent judgment, such as the district’s architect, previous clients of the bidder, their own investigation, or an outside investigation agency.

Withdrawal of Bids

Any bid may be withdrawn and/or corrected prior to the scheduled time for opening of bids and no later than two days after the bids have been opened if a non-judgmental error has been made.

Any bid received after the publicized date and time shall not be considered by the board.

Rejection of Bids

The board reserves the right to reject any and all bids and to ask for new bids. This reservation shall be specified in the publication or notification of bid letting.

The board reserves the right to waive any informalities in, or reject any parts of a bid.

Multi-State Purchasing Pools

The board may participate in multi-state purchasing pools.

Approved: KASB Recommendation – 7/03; 4/07

DJEE Local Purchasing

DJEE

The purchasing agent shall make purchases from local vendors when the price, availability of the product and service are competitive with outside vendors for purchases not subject to the bidding law. The board shall not grant preferential bid percentages to local contractors or businesses except as provided by statute.

Approved: 4/07

DJEF Requisitions

DJEF

The purchasing agent shall develop a requisition form to be used by staff members requesting that certain goods be purchased for the district.

All requisitions shall be submitted to the purchasing agent at a time designated by him. After a purchase order has been issued, the number of the purchase order shall be recorded on the requisition, and the number of the

requisition shall be recorded on the purchase order. After processing, the original copy of the requisition shall be filed in the office of the purchasing agent in numerical sequence.

School letterhead paper shall not be used in ordering supplies and equipment for the personal use or purchase by employees.

Approved: 4/07

DJEG **Purchase Orders and Contracts** (See DJEJ and DJFAB) **DJEG**

The purchasing agent shall develop an order form compatible with the requisition form to be used in purchasing goods, and shall be authorized to sign all purchase orders.

Each purchase order shall include a specification of the item which adequately describes the characteristics and the quality standards; a quoted, firm, net, delivered price, whenever possible, and prices shown both per unit and as extended; clear delivery instructions which include time and place; a signature of the purchasing agent and budget account code number; and the appropriate address and telephone number.

All purchase orders shall be numbered in sequence; sufficient copies will be made to meet distribution requirements.

A verbal order, subject to subsequent confirmation by a written purchase order, may be issued only in cases where a bona fide emergency exists. Whenever possible, a purchase order number should be given to the supplier. A confirming requisition/purchase order shall be issued immediately thereafter and clearly marked as such.

Approved: 4/07

DJEJ **Payment Procedures** (See DJEG and DJFAB)

DJEJ

The superintendent shall recommend payment to vendors and suppliers for goods and services upon satisfactory receipt of all goods or completion of all services and for which there is a district purchase order number issued as provided for in board policy. (See DJEG)

The board shall consider payment of bills recommended for payment at regular board meetings except as provided for in policy. (See DJFAB)

The board may designate one or more employees to pay bills in advance of any board meeting in order to avoid a penalty for late payment or to take advantage of any early payment discount.

Approved: 4/07

DJFA **Purchasing Authority**

DJFA

The superintendent is authorized to execute contracts on behalf of the district for the purchase of goods and services if the amount is less than \$20,000. The board shall receive reports on any contracts.

Approved: KASB Recommendation - 6/01; 6/06; 4/07

DJFAB **Administrative Leeway**
(See CMA, DJEG and DJEJ)

DJFAB

In an emergency, the superintendent shall have the authority to make expenditures necessary to prevent additional damage to district property, to keep the schools open or to reopen schools. Emergency purchases shall be ratified by the board at the next regular or special board meeting.

Approved: 4/07