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1 **DA** Goals and Objectives

DA

2

3 The board shall adhere to strict fiscal accounting procedures as outlined in board policies
4 and rules. The board shall make an effort to secure goods and services from responsible mer-
5 chants and vendors at a price and quality that will enable the staff to fulfill the district's educa-
6 tional goals.

7

8 Approved: January 20, 1982

9 Revised: June 28, 1990

10 Reviewed/Revised: June 12, 2001

11 Reviewed: December 14, 2010

1 **DB** **Budget Planning**

DB

2
3 A planned, systematically prepared budget is essential in the management of the district.
4 The board delegates to the superintendent the authority to develop a budget for the board's con-
5 sideration.

6
7 Approved: January 20, 1982
8 Amended: December 3, 1986
9 Revised: June 28, 1990
10 Reviewed/Revised: June 12, 2001
11 Reviewed: December 14, 2010

1 **DC Annual Operating Budget (See KBA)**

DC

2
3 The district budget shall be prepared by the superintendent in cooperation with selected
4 district employees and shall reflect the district's educational goals.

5
6 The superintendent shall follow the adopted budget.

7
8 The district shall fund the operating budget according to approved fiscal and budgetary
9 procedures required by the State of Kansas.

10
11 Priorities

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

14
15 Deadlines and Schedules

16 Deadlines and time schedules shall be established by the Director of Business.

17
18 Encumbrances

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

22
23 Recommendations

24 Recommendations of the superintendent and professional staff concerning the district's
25 budget allocations will be presented to the board prior to development of the draft budget. All
26 recommendations of the superintendent and staff will be presented to the board each year.

27
28 Preliminary Adoption Procedures

29 Budget preparation is an ongoing process and budget information will be presented to the
30 board. A draft of the district's budget will be submitted by the superintendent to the board at
31 least one regular meeting prior to the official date of publication. Supporting schedules
32 explaining the rationale and contents of the budget's line items and projected special fund
33 expenditures will accompany the draft budget. The superintendent will be responsible for
34 developing the budget. It is recommended that the budget include a restatement of the goals and
35 objectives of the district including a list of budget priorities. Fund expenditures and line
36 categories will also be explained in terms of how the budget meets the goals and objectives of
37 the district and enhances completion of priority programs. Cost analysis studies of programs
38 funded by the district's budget may be provided upon board request.

39
40 Hearings and Reviews

41 The board shall conduct budget hearings according to state law.

42

44

45 Budget Transparency

46 The district shall comply with the requirements of the Kansas Uniform Financial
47 Accounting and Reporting Act and rules and regulations promulgated by the Kansas State Board
48 of Education thereunder in maintaining, reporting, publishing on the district's website, and
49 making available to the public specified budgetary records, forms and information.

50

51 Approved: February 3, 1988

52 Revised: June 28, 1990

53 Revised: June 12, 2001

54 Revised: November 11, 2003

55 Revised: July 12, 2005

56 Revised: November 13, 2007

57 Revised: December 8, 2009

58 Revised: December 14, 2010

59 Revised: November 10, 2015

60 Revised: October 9, 2018

1 **DE Fraud Prevention and Investigation (See DEA)**

DE

2
3 All employees, board members, consultants, vendors, contractors, and other parties
4 maintaining a business relationship with the district shall act with due diligence in duties
5 involving the district's fiscal resources. The superintendent shall develop internal controls that
6 aid in the prevention and detection of fraud, financial impropriety, or irregularity.

7
8 Reporting Fraud

9 An employee who suspects fraud, impropriety, or irregularity shall promptly report those
10 suspicions to the immediate supervisor and/or the superintendent. If the superintendent is the
11 subject of the complaint, reports shall be made to the board president or the board's legal
12 counsel. The superintendent shall generally have primary responsibility for any investigations,
13 in coordination with legal counsel and other internal or external departments and agencies as
14 appropriate. If the superintendent is the subject of the report of fraud, impropriety, or
15 irregularity, the board shall retain control over the investigation or may designate its legal
16 counsel or another investigator to act on behalf of the board in investigating the matter and
17 reporting any findings back to the board.

18
19 Whistleblowers

20 The district encourages complaints, reports, or inquiries about illegal practices or
21 violations of district policies, including illegal or improper conduct by the district, its leadership,
22 or by others on its behalf. Complaints, reports, or inquiries may be made on a confidential or
23 anonymous basis. (See DEA)

24
25 Approved: October 9, 2018

3 The district encourages complaints, reports, or inquiries about illegal practices or
4 violations of district policies, including illegal or improper conduct by the district, its leadership,
5 or by others on its behalf. Reports may include, but not be limited to, financial improprieties,
6 accounting or audit matters, ethical violations, or other similar illegal or improper practices or
7 policies. The district prohibits retaliation by or on behalf of the district against staff members
8 who make good faith complaints, reports, or inquiries under this policy or for participations in a
9 review or investigation under this policy. This protection extends to those whose allegations are
10 made in good faith but prove to be mistaken. The district reserves the right to discipline persons
11 who make bad faith, knowingly false, or vexatious complaints, reports, or inquiries or who
12 otherwise abuse this policy.

13
14 Complaints, reports, or inquiries may be made under this policy on a confidential or
15 anonymous basis. They should describe in detail the specific facts demonstrating the basis for
16 the complaints, reports, or inquiries and should be directed to the superintendent. If the
17 superintendent is implicated in the complaint, report, or inquiry, it should be directed to the
18 board or its legal counsel. The district will conduct a prompt review or investigation. The
19 district may be unable to fully evaluate a vague or general complaint, report, or inquiry that is
20 made anonymously.

21
22 Approved: October 9, 2018

1 **DFAA Grants and Other Outside Financial Resources**

DFAA

2
3 The board encourages the superintendent to secure federal, state and private grants or
4 other alternative funding sources for use in curriculum development, staff development, instruc-
5 tional or activity programs and other areas as directed by the board.

6
7 Approved: January 8, 2008

8 Revised: December 14, 2010

9
10 **DFAA-R Grants and Other Outside Financial Resources**

DFAA-R

11
12 The decision to seek funding and develop a grant proposal shall be based on district pri-
13 orities, educational needs, school improvement plans, funding potential and a completed “Re-
14 quest to Apply” grant form.

15
16 All grant applications that exceed \$5,000 must be approved by the board prior to their
17 submission.

18
19 Approved: January 8, 2008

20 Reviewed: December 14, 2010

1 **DFAB Standard of Conduct for Federally-Funded Contracts**

DFAB

2
3 The following standard of conduct shall be followed by board members, district employ-
4 ees, officers and their agents in an effort to eliminate conflicts of interest and to govern actions
5 while engaged in the selection, award and administration of contracts on behalf of the district.
6

7 No board member, employee, officer or agent may participate in the selection, award or
8 administration of a contract supported by federal funds if he/she has a real or apparent conflict of
9 interest concerning the contract.
10

11 For the purposes of this policy, a conflict of interest would include any instance when a
12 board member, employee, officer or agent; any member of his/her immediate family; his/her
13 partner; or an organization which employs or is about to employ any of the parties indicated
14 herein has a financial or other interest in or receives or would receive a tangible personal benefit
15 from a firm considered for a contract.
16

17 Except as authorized by board policies GAG, GAJ and KH, no board member, employee,
18 officer or agent of the district may solicit or accept gratuities, favors or anything of monetary
19 value from vendors, contractors or parties to subcontracts. Therefore, these individuals would be
20 prohibited from accepting offers for free personal entertainment which would otherwise cost the
21 individual lodging, transportation, gifts or meals. However, accepting meals offered by a spon-
22 sor and consumed by such individual at school, a school-sponsored activity or a related event,
23 and/or accepting free product samples having retail value no greater than \$20.00 will not be a
24 violation of this policy or standard of conduct.
25

26 Employees, officers and agents of the district found to be in violation of this policy and
27 standard of conduct shall be subject to disciplinary action, up to and including suspension or
28 termination for employees and denial of access to district property and activities and/or the sev-
29 ering of the officer or agency relationship with the district, as appropriate.
30

31 Approved: June 13, 2017

1 **DFAC Federal Fiscal Compliance**

DFAC

2 (See CMA, CN, DFAA, and DFAB)

3
4 The board shall ensure federal funds received by the district are administered in accord-
5 ance with federal requirements, including but not limited to the federal Uniform Grant Guidance.
6 This policy outlines the district’s responsibilities when federal funding is considered. The board
7 designates the superintendent as the federal programs coordinator and district contact for all fed-
8 eral programs and funding.

9
10 The superintendent shall establish and maintain a sound fiscal management system to in-
11 clude internal controls and federal grant management standards covering the receipt of both di-
12 rect and state-administered federal grants and to track costs and expenditures of funds associated
13 with grant awards. The superintendent, to assist in the proper administration of federal funds and
14 implementation of this policy, may recommend additional procedures and regulations be adopted
15 to supplement this policy.

16
17 The district’s fiscal management system shall be designed with strong internal controls, a
18 high level of transparency and accountability, and documented procedures to ensure that all fis-
19 cal management system requirements are met. Fiscal management standards and procedures
20 shall assure that the following responsibilities are fulfilled.

- 21
- 22 • Identification – The district must identify, in its accounts, all federal awards received
23 and expended and the federal programs under which they were served.
 - 24 • Financial Reporting – Accurate, current, and complete disclosure of the financial re-
25 sults of each federal award or program must be made in accordance with the financial
26 requirements of the Education Department General Administrative Regulations
27 (EDGAR).
 - 28 • Accounting Records – The district must maintain records which adequately identify
29 the source and application of funds provided for federally-assisted activities.
 - 30 • Internal Controls – Effective control and accountability must be maintained for all
31 federal funds, real and personal property purchased therewith, and other assets ac-
32 quired with federal funding. The district must adequately safeguard all such property
33 and must assure that it is used solely for authorized purposes.
 - 34 • Budget Control – Actual expenditures or outlays must be compared with budgeted
35 amounts for each federal award. Procedures shall be developed to establish determi-
36 nation for allowability of costs for federal funds.
 - 37 • Cash Management – The district shall maintain written procedures to implement the
38 cash management requirements found in EDGAR.
 - 39 • Allowability of Costs – The district shall ensure that allowability of all costs charged
40 to each federal award is accurately determined and documented.

41
42 **Time and Effort Reporting by Employees**

43 All district employees paid with federal funds shall document the time they expend in
44 work performed in support of each federal program, in accordance with law. Time and effort
45 reporting requirements do not apply to contracted individuals.

47
48 Recordkeeping

49 The district shall develop and maintain a records management plan and related board pol-
50 icy, administrative regulations, and/or procedures for the retention, retrieval, and disposition of
51 print and electronic records, including emails.

52
53 The district shall ensure the proper maintenance of federal fiscal records documenting:

- 54 • amount of federal funds,
- 55 • how funds are used,
- 56 • total cost of each project,
- 57 • share of total cost of each project provided from other sources,
- 58 • other records to facilitate an effective audit,
- 59 • other records to show compliance with federal program requirements, and
- 60 • significant project experiences and results.

61
62 All records must be retrievable and available for programmatic or financial audit.

63
64 The district shall provide the federal awarding agency, Inspectors General, the Comptrol-
65 ler General of the United States, and the pass-through entity, or any of their authorized repre-
66 sentatives, the right of access to any documents, papers, or other district records which are perti-
67 nent to the federal award. The district shall also permit timely and reasonable access to the dis-
68 trict’s personnel for interview and discussion related to such documents.

69
70 Record shall be retained for a minimum of three years from the date on which the final
71 Financial Status Report is submitted, or as otherwise specified in federal law or in the require-
72 ments of the federal award, unless a written extension is provided by the awarding agency, cog-
73 nizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. If any
74 litigation, claim, or audit is started before the expiration of the standard record retention period,
75 the records shall be retained until all litigation, claims, or audits have been resolved and final ac-
76 tion has been taken.

77
78 The district shall ensure that all personally-identifiable data protected by statute or regu-
79 lation is handled in accordance with the requirements of applicable law, regulations, board poli-
80 cy, administrative regulations, and procedures.

81
82 Sub-Recipient Monitoring

83 If the district awards sub-grants, the district shall establish procedures to

- 84 • assess the risk of noncompliance;
- 85 • monitor grant sub-recipients to ensure compliance with federal, state, and local laws
86 and board policy, regulations, and procedures; and
- 87 • ensure the district’s records are adjusted to cure recordkeeping issues discovered
88 through the sub-recipient’s audits, on-site reviews, or other monitoring.

91

92 Compliance Violations

93 Employees and contractors involved in federally-funded programs and sub-recipients
94 shall be made aware that failure to comply with federal law, regulations, or terms and conditions
95 of a federal award may result in the federal awarding agency or pass-through entity imposing
96 additional conditions or terminating the award in whole or in part.

97

98 Approved: December 12, 2017

1 **DFE Investment of Funds**

DFE

2
3 The investment of school district monies shall be the responsibility of the superintendent.

4
5 Any monies not immediately required for the purposes for which the monies were col-
6 lected or received may be invested as provided by current statute.

7
8 Posting Securities

9 All investments of district monies shall be secured to 100% of the amount of district
10 monies by F.D.I.C. coverage, a pledge of direct federal obligations or direct guaranteed federal
11 agency deposits in accordance with requirements of state law. Exceptions to the required posting
12 of securities shall be only as provided by law and approval of the board.

- 13
- 14 Approved: March 28, 1989
- 15 Revised: June 28, 1990
- 16 Revised: June 12, 2001
- 17 Revised: July 12, 2005
- 18 Reviewed: October 24, 2006
- 19 Revised: December 14, 2010
- 20 Revised: October 9, 2018
- 21 Reviewed: October 13, 2020

22
23 **DFE-R Investment of Funds**

DFE-R

24
25 All offerings of monies for investment shall state the amount to be invested and the ma-
26 turity date of each investment.

27
28 All banks and savings and loan associations (hereafter “financial institution(s)”) with
29 main or branch offices located within the district and the county or counties in which part of the
30 district is located shall be given an opportunity to respond to requests for proposals on monies
31 offered for investment. All responses shall be directed to the superintendent and shall be speci-
32 fied on the basis of simple interest.

33
34 Distribution of monies for investment shall be as follows:

35
36 The treasurer or other person designated by the board shall inform each eligible financial
37 institution of the total amount of money to be invested on a specified date and the maturity date
38 of the investment. Each financial institution responding shall submit a single proposal of the rate
39 of interest it would pay on all or part of the funds to be invested.

40
41 Monies shall be invested with the financial institution offering the highest interest rate in
42 such amount as the financial institution will accept, and any remaining amounts shall be invested
43 with the financial institution(s) offering the next highest interest rates in such amounts as it will
44 accept until all funds offered for investment are invested. No financial institution shall be eligible
45 to receive any funds in the same offering at a rate lower than its proposed rate.

48
49 No proposal less than the most recently determined investment rate as defined in K.S.A.
50 12-1675a shall be accepted unless otherwise authorized by K.S.A. 12-1675. No funds will be
51 invested for maturities of more than two years.

52
53 Any monies not otherwise invested in eligible financial institutions located in the district
54 due to their inability, for whatever reason, to accept the funds, shall be invested in secured de-
55 posits in financial institutions which have offices located in counties in which a part of the school
56 district is located.

57
58 Any monies not invested in financial institutions and loans in the district or located in
59 counties in which a part of the school district is located may be invested as authorized by Kansas
60 law.

61
62 Monies available for reinvestment as a result of maturities may be reinvested with the fi-
63 nancial institution holding such monies provided the financial institution agrees to pay the same
64 or higher rate as that offered by the highest proposal at the time the requests for proposals were
65 accepted.

66
67 In the event of identical high proposals, the allocation of monies to be invested between
68 the financial institutions offering the high proposals shall be at the discretion of the superinten-
69 dent.

70
71 The treasurer shall record the following information: the date of each request for pro-
72 posal; the name of each financial institution notified; the name of the officer notified; the pro-
73 posal; the amount of monies the financial institution is willing to accept at the rate proposed.

74
75 To be eligible to receive invested funds or deposits from the district, any otherwise eligi-
76 ble financial institution shall have on file in the office of the district treasurer a letter requesting
77 its inclusion in any request for proposal and providing proper assurance of compliance with re-
78 quirements of applicable laws and board policy relating to maintenance of proper security and
79 assurance of its membership in good standing consistent with current federal regulations. The
80 superintendent shall report monthly to the board on the district's investments.

81
82 Approved: March 28, 1989
83 Revised: June 28, 1990
84 Revised: June 12, 2001
85 Revised: July 12, 2005
86 Reviewed: October 24, 2006
87 Reviewed: December 14, 2010
88 Reviewed: October 9, 2018
89 Revised: October 13, 2020

1 **DFD** **Tax-Exempt Financing Compliance**

DFD

2
3 The board has adopted a Tax-Exempt Financing Compliance Procedure (the “Compliance
4 Procedure”), a copy of which will be maintained on file by the clerk of the board. The bond com-
5 pliance officer will report to the board as necessary, and at least annually, regarding implementation
6 of the Compliance Procedure and any recommended changes or amendments to the Compliance
7 Procedure.

8
9 Approved: November 13, 2012

1 **DFG Fees, Payments and Rentals (SEE KG)**

DFG

2

3 Proceeds from fees for building or equipment use or rental will be credited to a fund speci-
4 fied by the board.

5

6 Approved: January 20, 1982

7 Revised: June 28, 1990

8 Reviewed/Revised: June 12, 2001

9 Reviewed: December 14, 2010

1 **DFK Gifts and Bequests**

DFK

2

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

5

6 Reviewed/Revised: June 12, 2001

7 Reviewed: December 14, 2010

1 **DFM Equipment and Supplies Sales**

DFM

2
3 Excess or unusable district-owned equipment and supplies will be disposed of at the dis-
4 cretion of the board.

5
6 Whenever excess property of the district is to be sold at auction, such sales shall be to the
7 highest bidder. No credit shall be extended.

8
9 Approved: December 3, 1986

10 Revised: June 28, 1990

11 Reviewed/Revised: June 12, 2001

12 Reviewed: December 14, 2010

1 **DH** **Bonded Employees**

DH

2

3 The board shall purchase a blanket or surety bond for school employees. The amount of
4 the bond shall be determined by the board. A surety bond is required for the treasurer and clerk
5 as recommended by the board's audit firm.

6

7 Approved: January 20, 1982

8 Revised: June 28, 1990

9 Reviewed/Revised: June 12, 2001

10 Revised: December 14, 2010

1 **DIC Inventories**

DIC

2
3 An accounting will be made annually for all district-owned personal property.

4
5 Approved: January 20, 1982
6 Revised: June 28, 1990
7 Revised: June 12, 2001
8 Reviewed: December 14, 2010
9 Revised: October 9, 2018

10
11 **DIC-R Inventories**

DIC-R

12
13 An inventory record system shall be developed by the superintendent. All inventory
14 records shall be annually updated showing deletions and additions, the estimated value, original
15 cost (where available), date of purchase, serial numbers (where available) and location and
16 condition of each piece of district-owned property.

17
18 The appropriate building administrator shall take an annual inventory of district-owned
19 property under the direction of the superintendent. Inventory forms and procedures shall be
20 developed by the superintendent. One copy of each inventory taken in an attendance center shall
21 be filed in that building, and one copy shall be filed in the central office.

22
23 Approved: January 20, 1982
24 Revised: June 28, 1990
25 Revised: June 12, 2001
26 Revised: December 14, 2010
27 Reviewed: October 9, 2018

1 **DID** Audits

DID

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3
4
5
6
7
8
9

An annual audit of the financial records shall be made by a reputable auditing firm, and a copy of the report shall be furnished to each member of the board.

- Approved: January 20, 1982
- Revised: June 28, 1990
- Reviewed/Revised: June 12, 2001
- Revised: December 14, 2010

1 **DJB** Petty Cash Accounts

DJB

2
3 The board may establish petty cash accounts by resolution. An annual report of all petty
4 cash funds shall be included in the board's regular July agenda. All petty cash funds will be
5 audited annually at the same time as the general fund budget. The board shall also receive
6 monthly reports.
7

8 Approved: January 20, 1982

9 Revised: June 28, 1990

10 Revised: June 12, 2001

11 Reviewed: December 14, 2010

12 Revised: October 9, 2018

1 **DJE** Purchasing

DJE

2
3 The purchasing, receiving, storing and distribution of supplies, equipment and services
4 for use in the district shall be managed efficiently and economically.

5
6 Purchasing Authority

7 The board shall appoint a purchasing agent for the district who shall provide supplies,
8 equipment and services necessary for the educational program.

9
10 Approved: January 20, 1982
11 Revised: June 28, 1990
12 Reviewed/Revised: June 12, 2001
13 Revised: December 14, 2010

1 **DJEB Quality Control**

DJEB

2
3 The board reserves the right to establish the specifications for and quality of goods or
4 services purchased by the district.

5
6 Specifications

7 The originator of a purchase request is responsible for ensuring that all specifications
8 required for the request are complete.

9
10 Standardization

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

13
14 Quantity Purchasing

15 Quantity purchasing is encouraged.

16
17 Cost Control

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

19
20 Approved: January 20, 1982

21 Revised: June 28, 1990

22 Revised: June 12, 2001

23 Revised: December 14, 2010

24 Revised: October 9, 2018

1 **DJEC Capital Outlay Expenditures (See FD)**

DJEC

2
3 The board shall approve an annual Capital Outlay Expenditures Plan. The superintendent
4 shall prepare a list of major capital outlay projects following a district administrative staff review
5 of school district priorities to include input from staff. The board will give tentative approval to
6 a preliminary budget plan for capital outlay expenditures following the annual review/approval
7 process.

8
9 Approved: February 3, 1988
10 Revised: June 28, 1990
11 Reviewed/Revised: June 26, 2001
12 Reviewed: December 14, 2010

13
14 **DJEC-R Capital Outlay Expenditures (See FD)**

DJEC-R

15
16 The superintendent shall develop a plan with input from staff for the next fiscal year's
17 capital outlay projects and equipment needs. The board will review this plan in March of each
18 year.

19
20 Following board approval of the annual Capital Outlay Expenditures Plan, the district's
21 business office shall issue bids, announce bid openings and process contracts to fulfill the re-
22 quirements of the annual plan. All purchases, bids, or contracts \$20,000 or greater shall require
23 formal acceptance or rejection by the board of education in a regular or special meeting. A
24 summary listing shall be provided to the board of education each month reflecting any expendi-
25 tures that fall between \$10,000 and \$20,000.

26
27 All expenditures from capital outlay funds shall comply with the approved plan, and staff
28 will observe all requirements of the Bids and Quotations Policy DJED. Exceptions to expend
29 funds which are not part of the annual plan shall require prior approval from the board of educa-
30 tion.

31 As part of the budgeting process, the board will approve an allocation for capital outlay.

32
33 An annual report reviewing the prior year's capital outlay expenditures will be submitted
34 to the board.

35
36 Approved: February 3, 1988
37 Revised: June 28, 1990
38 Reviewed/Revised: June 12, 2001
39 Reviewed/Revised: October 24, 2006
40 Revised: December 14, 2010
41 Revised: September 27, 2011

1 **DJED Bids and Quotations Requirements**

DJED

2
3 All purchases requiring competitive bids shall be made in accordance with current
4 statutes.

5
6 The purchasing agent shall develop and maintain lists of potential suppliers. Any
7 supplier may be included in the list upon request. Bid lists shall be used to notify potential
8 bidders. All bid lists shall be reviewed annually by the purchasing agent.

9
10 A copy of this policy shall be given to all bidders upon request.

11
12 All bids and supporting documentation shall be retained in the district office with the
13 clerk for a period of three years after bids have been opened.

14
15 The board of education may grant preferential bid percentages for a bidder who is
16 domiciled in the school district subject to the provision in Kansas Statute 72-1151 (c) and (d).

17
18 **Bid Specifications**

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

25
26 The board shall avoid negotiation of bid specifications after bids have been accepted and
27 shall correct specifications if they are inadequately written and request new bids. If an error is
28 discovered in the bid specifications, all bids shall be returned unopened and the project shall be
29 rebid using corrected and/or amended specifications.

30
31 **Procedure**

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

36
37 Bids may be opened by the purchasing agent or other person designated by the board, and
38 such opening shall be witnessed by one other district employee. The bids shall then be arranged
39 in order from low to high before they are presented to the board for action.

40
41 **Responsible Bidder**

42 All bids shall be awarded to the lowest responsible bidder. The board remains the sole
43 judge of whether or not a bidder is "responsible." Criteria that may be used to judge
44 "responsible," by way of illustration and not limitation, are financial standing, reputation,
45 experience, prior working relationship with the district, resources, facilities, judgment, and
46 efficiency.

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DJED Bids and Quotations Requirements

DJED-2

The board may investigate the “responsibleness” of any bidder by using information 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: September 2, 1987
- Amended: February 3, 1988
- Revised: June 28, 1990
- Revised: May 14, 1996
- Revised: June 12, 2001
- Revised: November 11, 2003
- Revised: December 14, 2010
- Revised: October 9, 2018

1 **DJEE Local Purchasing**

DJEE

2
3 The purchasing agent shall make purchases from local vendors when the price, availabil-
4 ity of the product and service are competitive with outside vendors for purchases not subject to
5 the bidding law. The board shall not grant preferential bid percentages to local contractors or
6 businesses except as provided by statute.
7

8 Approved: November 19, 1986

9 Revised: June 28, 1990

10 Reviewed/Revised: June 12, 2001

11 Reviewed: December 14, 2010

1 **DJEF Requisitions**

DJEF

2
3 The purchasing agent shall develop a requisition form to be used by staff members
4 requesting that certain goods be purchased for the district.

5
6 Approved: June 12, 2001
7 Reviewed: December 14, 2010
8 Reviewed: November 8, 2016
9 Reviewed: October 9, 2018

10
11 **DJEF-R Requisitions**

DJEF-R

12
13 All requisitions shall be submitted to the purchasing agent at a designated time. After a
14 purchase order has been issued, the number of the purchase order shall be recorded on the
15 requisition, and the number of the requisition shall be recorded on the purchase order. After
16 processing, the original copy of the requisition shall be filed in the office of the purchasing agent.

17
18 The school or district entity shall not be used to order supplies, goods, or wares for the
19 personal use of or purchase by employees. Use of the “school entity” in this manner would
20 include, but may not be limited to, the use of the school or district’s name, letterhead, purchase
21 order, fund, credit card, and/or check.

22
23 Approved: June 12, 2001
24 Revised: December 14, 2010
25 Revised: November 8, 2016
26 Revised: October 9, 2018

1 **DJEG Purchase Orders and Contracts**

DJEG

2
3 The purchasing agent shall develop an order form to be used in purchasing goods and
4 shall be authorized to sign all purchase orders.

5
6 Approved: January 20, 1982
7 Revised: June 28, 1990
8 Reviewed/Revised: June 12, 2001
9 Revised: December 14, 2010

10
11 **DJEG-R Purchase Orders and Contracts**

DJEG-R

12
13 Each purchase order shall include:

14
15 A specification of the item which adequately describes the characteristics and the quality
16 standards; a quoted, firm, net, delivered price, whenever possible, and prices shown both per unit
17 and as extended; clear delivery instructions which include time and place; a signature of the pur-
18 chasing agent and budget account code number; and the appropriate address and telephone num-
19 ber.

20
21 All purchase orders shall be numbered in sequence; sufficient copies will be made to
22 meet distribution requirements.

23
24 A verbal order, subject to subsequent confirmation by a written purchase order, may be
25 issued only in cases where a bona fide emergency exists. Whenever possible, a purchase order
26 number should be given to the supplier. A confirming purchase order shall be issued immediate-
27 ly thereafter and clearly marked as such.

28
29 Approved: January 20, 1982
30 Revised: June 28, 1990
31 Reviewed/Revised: June 12, 2001
32 Reviewed: December 14, 2010

1 **DJEJ Payment Procedures**

DJEJ

2
3 The superintendent shall recommend payment to vendors and suppliers for goods and
4 services upon satisfactory receipt of all goods or completion of all services and for which there is
5 a district purchase order number issued as provided for in board policy. (See DJEG)

6
7 The board shall consider payment of bills recommended for payment at regular board
8 meetings except as provided for in policy. (See DJFAB)

9
10 The board may designate one or more employees to pay bills in advance of any board
11 meeting in order to avoid a penalty for late payment or to take advantage of any early payment
12 discount.

13
14 Approved: January 20, 1982
15 Revised: June 28, 1990
16 Reviewed/Revised: June 12, 2001
17 Reviewed: December 14, 2010

1 **DJFA Purchasing Authority**

DJFA

2
3 The superintendent is authorized to execute contracts on behalf of the district for the pur-
4 chase of goods and services if the amount is less than \$20,000. A summary listing shall be pro-
5 vided to the board of education each month reflecting any expenditures that fall between \$10,000
6 and \$20,000.
7

8 Approved: November 11, 2003

9 Reviewed: October 24, 2006

10 Reviewed: December 14, 2010

11 Revised: September 27, 2011

1 **DJFAB Administrative Leeway (See CMA)**

DJFAB

2
3 In an emergency, the superintendent shall have the authority to make expenditures neces-
4 sary to prevent additional damage to district property, to keep the schools open or to reopen
5 schools. Emergency purchases shall be ratified by the board at the next regular or special board
6 meeting.

7
8 Approved: January 20, 1982
9 Revised: June 28, 1990
10 Reviewed/Revised: June 12, 2001
11 Reviewed: December 14, 2010

1 **DK Student Activity Fund Management (See JH)**

2 **DK**

3 Any activity which involves the expenditure of activity funds shall be subject to prior
4 approval of the principal. No fund shall be expended from these accounts except in support of
5 the student activity program.

6
7 The board and the director of business shall receive a monthly report on all activity
8 accounts.

9
10 Approved: January 20, 1982
11 Revised: June 28, 1990
12 Revised: June 12, 2001
13 Revised: February 27, 2007
14 Revised: December 14, 2010
15 Reviewed: October 9, 2018

16
17 **DK-R Student Activity Fund Management (See JH)**

18 **DK-R**

19 Records and Reports

20 Each student activity fund shall have an employee in charge of the fund. The building
21 principal shall be responsible for making a monthly report to the superintendent and the board.

22
23 The monthly student activity report shall show opening and closing balances of each
24 fund. The report shall also show the total amount of deposits and expenditures. No activity
25 account shall have a negative balance.

26
27 Deposits/Receipts

28 Activity funds will be deposited as soon as possible into a bank account maintained for
29 this purpose. Receipts shall be issued for all revenue deposited into the activity fund of each
30 attendance center.

31
32 Payments

33 All payments from student activity funds shall be made from purchase orders signed by
34 the employee responsible for the fund and the building principal. All payments from the activity
35 fund shall be by checks provided for that purpose.

36
37 Inactive Activity Funds (See JH)

38 The building principal will report to the board of education regarding the disbursement of
39 inactive activity funds.

40
41 Approved: January 20, 1982
42 Revised: June 28, 1990
43 Revised: June 12, 2001
44 Revised: February 27, 2007
45 Revised: December 14, 2010
46 Revised: October 9, 2018

1 **DP** **Collection Procedures**

DP

2
3 Unpaid Fees and Negative Account Balances

4 Unpaid or overdue accounts disrupt accounting practices within the district. All persons
5 who owe overdue fees or have negative account balances with the district shall be notified of the
6 delinquency by the superintendent that the individual owes the district fees or that a specified
7 account has insufficient funds or a negative balance and the reason for the fees or account
8 withdrawals.
9

10 If full payment is not received, the board authorizes the executive director of business to
11 identify and follow a procedure for collections in compliance with state and federal laws and
12 regulations.
13

14 Insufficient Funds Checks

15 The superintendent is authorized to request charges to be filed against a person or persons
16 giving worthless or insufficient fund checks to the school district. In addition, the board
17 authorizes the executive director of business to identify and follow a procedure for obtaining
18 funds due as a result of an insufficient check. Such procedure shall be in compliance with
19 any/all state and federal laws and regulations.
20

21 Approved: June 13, 2017

22 Reviewed: October 9, 2018