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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 educational program and related budget figures will be presented to the board prior to develop-  
26 ment of the draft budget. All recommendations of the superintendent and staff will be presented  
27 to the board no later than the last regular board meeting in May.

28  
29 Preliminary Adoption Procedures

30 Budget preparation is an ongoing process and budget information will be presented to the  
31 board prior to July 1<sup>st</sup> each year. A draft of the district's budget will be submitted by the superin-  
32 tendent to the board 30 days prior to the official date of publication. Supporting schedules ex-  
33 plaining the rationale and contents of the budget's line items and projected special fund expendi-  
34 tures will accompany the draft budget. The superintendent will be responsible for developing the  
35 budget. It is recommended that the budget include a restatement of the goals and objectives of  
36 the district including a list of budget priorities. Fund expenditures and line categories will also  
37 be explained in terms of how the budget meets the goals and objectives of the district and en-  
38 hances completion of priority programs. Cost analysis studies of programs funded by the dis-  
39 trict's budget may be provided upon board request.

40  
41 Hearings and Reviews

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

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83

Budget Transparency

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

Fraud Prevention and Investigation

All employees, board members, consultants, vendors, contractors and other parties maintaining a business relationship with the district shall act with integrity and due diligence in duties involving the district’s fiscal resources.

The superintendent shall develop internal controls that aid in the prevention and detection of financial impropriety, including but not limited to fraud or irregularity in accounting or audit matters. Each member of the management team shall be alert for any indication of fraud, financial impropriety or irregularity within his/her area of responsibility.

Reporting Financial Impropriety

An employee who suspects financial impropriety, including but not limited to fraud or irregularity in accounting or audit matters, shall promptly report those suspicions to the immediate supervisor and/or the superintendent. Concerns about the superintendent shall be reported to the board president and the clerk of the board. The superintendent shall have primary responsibility for any investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate.

Reporting suspected financial impropriety or irregularity in good faith will not adversely affect the job security or status of an employee, nor will it affect his or her compensation. Any act of retaliation against any person who has filed a report is prohibited. Any person who retaliates is subject to immediate disciplinary action, up to and including termination of employment.

- Approved: February 3, 1988
- Revised: June 28, 1990
- Reviewed/Revised: June 12, 2001
- Revised: November 11, 2003
- Revised: July 12, 2005
- Revised: November 13, 2007
- Revised: December 8, 2009
- Revised: December 14, 2010
- Revised: November 10, 2015

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 shall be invested as provided by current statute.

7  
8 Posting Securities

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

13  
14 Approved: March 28, 1989  
15 Revised: June 28, 1990  
16 Reviewed/Revised: June 12, 2001  
17 Revised: July 12, 2005  
18 Reviewed: October 24, 2006  
19 Revised: December 14, 2010

20  
21 **DFE-R Investment of Funds**

DFE-R

22  
23 All offerings of monies for investment shall state the amount to be invested and the ma-  
24 turity date of each investment.

25  
26 All banks and savings and loan associations with offices located within the district shall  
27 be given an opportunity to bid on all monies offered for investment. All bids shall be specified  
28 on the basis of simple interest.

29  
30 Distribution of monies for investment shall be as follows:

31  
32 The treasurer or other person designated by the board shall inform each eligible bank and  
33 savings and loan association of the total amount of money to be invested on a specified date and  
34 the maturity date of the investment. Each bank or savings and loan association bidding shall  
35 submit a single bid of the rate of interest it would pay on all or part of the funds to be invested.

36  
37 Monies shall be invested with the highest bidder in such amount as the bidder will accept,  
38 and any remaining amounts shall be invested with the next highest bidders in order of interest  
39 rate offered. No bidder shall be eligible to receive any funds in the same offering at a rate lower  
40 than its single bid.

43  
44 No bid less than the most recently determined investment rate as determined by the state  
45 treasurer shall be accepted. No funds will be invested for maturities of more than two years.

46  
47 Any monies not otherwise invested in eligible banks and savings and loans located in the  
48 district due to their inability, for whatever reason, to accept the funds, shall be invested in se-  
49 cured deposits in banks or savings and loans which have offices located in counties in which a  
50 part of the school district is located.

51  
52 Any monies not invested in banks and savings and loans in the district or located in coun-  
53 ties in which a part of the school district is located may be invested in the municipal investment  
54 pool fund or United States Treasury bills or notes as authorized by Kansas law.

55  
56 Monies available for reinvestment as a result of maturities may be reinvested with the  
57 bank or association holding such monies provided the bank or savings and loan association  
58 agrees to pay the same or higher rate as that offered by the highest bidder at the time of re-offer.

59  
60 In the event of identical high bids, the allocation of monies to be invested between the  
61 high bidders shall be at the discretion of the superintendent.

62  
63 The treasurer shall record the following information: the date of each offering; the name  
64 of each bank or savings and loan association notified; the name of the officer notified; the bid,  
65 carried to five decimal places (.11111); the amount of monies the bank or savings and loan asso-  
66 ciation is willing to accept at the rate bid.

67  
68 To be eligible to receive invested funds or deposits from the district, any otherwise eligi-  
69 ble bank or savings and loan association shall have on file in the office of the district treasurer a  
70 letter requesting its inclusion in the bidding process and providing proper assurance of compli-  
71 ance with requirements of applicable laws and board policy relating to maintenance of proper  
72 security and assurance of its membership in good standing consistent with current federal regula-  
73 tions. The superintendent shall report monthly to the board on the district's investments.

74  
75 Approved: March 28, 1989  
76 Revised: June 28, 1990  
77 Reviewed/Revised: June 12, 2001  
78 Revised: July 12, 2005  
79 Reviewed: October 24, 2006  
80 Reviewed: December 14, 2010

1 **DFF Tax-Exempt Financing Compliance**

DFF

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 property, real and personal.

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

10  
11 **DIC-R Inventories**

**DIC-R**

12  
13 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.  
16

17  
18 The appropriate building administrator shall take an annual inventory of district-owned property under the direction of the superintendent. Inventory forms and procedures 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.  
21

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

1 **DID** Audits

**DID**

2

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

5

6 Approved: January 20, 1982

7 Revised: June 28, 1990

8 Reviewed/Revised: June 12, 2001

9 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. The board shall also receive  
5 monthly reports.

6

7 Approved: January 20, 1982

8 Revised: June 28, 1990

9 Reviewed/Revised: June 12, 2001

10 Reviewed: December 14, 2010

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 purchasing agent shall seek any help needed to develop the best set of specifications  
8 for items to be purchased by competitive bids.

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 Reviewed/Revised: June 12, 2001  
23 Revised: December 14, 2010

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 stat-  
4 utes.

5  
6 The purchasing agent shall develop and maintain lists of potential suppliers. Any suppli-  
7 er may be included in the list upon request. Bid lists shall be used to notify potential bidders.  
8 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 domi-  
16 ciled in the school district subject to the provision in Kansas Statute 72-6760 (c) and (d).

17  
18 **Bid Specifications**

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

24  
25 The board shall avoid negotiation of bid specifications after bids have been accepted and  
26 shall correct specifications if they are inadequately written and request new bids. If an error is  
27 discovered in the bid specifications, all bids shall be returned unopened and the project shall be  
28 rebid using corrected and/or amended specifications.

29  
30 **Procedure**

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

35  
36 Bids may be opened by the purchasing agent or other person designated by the board, and  
37 such opening shall be witnessed by one other district employee. The bids shall then be arranged  
38 in order from low to high before they are presented to the board for action.

39  
40 **Responsible Bidder**

41 All bids shall be awarded to the lowest responsible bidder. The board remains the sole  
42 judge of whether or not a bidder is "responsible." Criteria that may be used to judge  
43 "responsible," by way of illustration and not limitation, are financial standing, reputation, experi-  
44 ence, resources, facilities, judgment, and efficiency.

47 **DJED Bids and Quotations Requirements**

DJED-2

48

49 The board may investigate the “responsibleness” of any bidder by using information such  
50 as the district’s architect, previous clients of the bidder, their own investigation, or an outside  
51 investigation agency.

52

53 Withdrawal of Bids

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

57

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

59

60 Rejection of Bids

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

63

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

65

66 Multi-State Purchasing Pools

67 The board may participate in multi-state purchasing pools.

68

69 Approved: September 2, 1987

70 Amended: February 3, 1988

71 Revised: June 28, 1990

72 Revised: May 14, 1996

73 Reviewed/Revised: June 12, 2001

74 Revised: November 11, 2003

75 Revised: December 14, 2010

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 re-  
4 questing 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  
10 **DJEF-R Requisitions**

**DJEF-R**

11  
12 All requisitions shall be submitted to the purchasing agent at a designated time. After a  
13 purchase order has been issued, the number of the purchase order shall be recorded on the requi-  
14 sition, and the number of the requisition shall be recorded on the purchase order. After pro-  
15 cessing, the original copy of the requisition shall be filed in the office of the purchasing agent.

16  
17 School letterhead shall not be used in ordering supplies and equipment for the personal  
18 use or purchase by employees.

19  
20 Approved: June 12, 2001  
21 Revised: December 14, 2010  
22 Revised: November 8, 2016

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 ap-  
4 proval of the principal. No fund shall be expended from these accounts except in support of the  
5 student activity program.

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

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

15  
16 **DK-R Student Activity Fund Management (See JH)**

17 **DK-R**

18 Records and Reports

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

21  
22 The monthly student activity report shall show opening and closing balances of each  
23 fund. The report shall also show the total amount of deposits and an itemized list of expendi-  
24 tures. No activity account shall have a negative balance.

25  
26 Deposits/Receipts

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

30  
31 Payments

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

35  
36 Inactive Activity Funds (See JH)

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

39  
40 Approved: January 20, 1982  
41 Revised: June 28, 1990  
42 Reviewed/Revised: June 12, 2001  
43 Revised: February 27, 2007  
44 Revised: December 14, 2010

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 with-  
8 draws.

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 author-  
17 izes the executive director of business to identify and follow a procedure for obtaining funds due  
18 as a result of an insufficient check. Such procedure shall be in compliance with any/all state and  
19 federal laws and regulations.

20  
21    Approved:                      June 13, 2017