

# MIDVALE SCHOOL DISTRICT #433 - Policy Manual

## SECTION 700

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#### **711.1 PAYROLL DEDUCTIONS**

##### Mandatory Deductions

Mandatory salary deductions are made under Federal or State provisions of law. They are:

1. FICA (Social Security and Medicare)
2. Federal Income Tax
3. State Income Tax

4. Idaho Public Employees Retirement.

#### Voluntary Deductions

Voluntary deductions may be made at the request of the employee, for items approved by the Board of Trustees. They are:

1. Blue Cross insurance or such other group accident and health insurance as may be approved;
2. Savings or loan payments to the Capital Educators Credit Union.
3. Tax sheltered annuities.

**Last Updated: 18 Sep 2000**

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#### **721.1 - APPROVAL & PAYMENT OF CLAIMS**

##### **Date for Payment of Claims**

Statements for payment on goods and services shall be paid as follows:

1. Statements received by the close of the school day on the 10<sup>th</sup> of each month shall be paid by the 12<sup>th</sup> of each month; statements received by the close of the school day on the Wednesday preceding the 3<sup>rd</sup> Monday of the month, shall be paid following Board motion on the regularly scheduled board meeting of the month.
2. Statements received after the Wednesday preceding the regularly scheduled board meeting of each month until the close of the school day on said day may be paid on that same evening, by Board motion, with the Superintendent's approval.
3. Checks shall not be disbursed without approval by formal motion of the Board of Trustees.

##### **Person Authorized to Approve Claims**

The Superintendent shall approve all claims prior to payment and shall be responsible to the Board for their justification.

##### **Claims to be Presented to Board**

The clerk shall prepare all claims, along with a listing of claims as directed by the Superintendent to be presented to the Board at their regular monthly meeting, for ratification of approval.

**Last Update: 21 Sep 2009**

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**721.2 - TRAVEL ALLOWANCE - OTHER THAN STUDENTS**

**BOARD TRAVEL**

Board members may be reimbursed for actual expenses incurred in conducting school business. The expense must be approved in advance by the Board, except that the Chairperson may authorize travel when an emergency arises or for any unexpected need for travel that is to occur before the next regular Board meeting.

**STAFF TRAVEL**

In-state travel and out-of-state travel must be approved by the Superintendent before the expenditures are incurred.

Reimbursement will not be authorized for staff members to attend school class or club functions nor for fulfilling assignments at the school.

**RATE OF REIMBURSEMENT**

Actual expenses incurred for reasonable lodging and all expenses actually incurred that are directly related to conferences or workshops will be paid. All other meals will be reimbursed at the rate established by the Board. Mileage reimbursement will be at the rate established by the State of Idaho.

**GENERAL**

1. Travel must be approved in advance or reimbursement will not be authorized.
2. Travel claims must be submitted to the Superintendent on the first school day following the authorized travel.
3. Payment for authorized travel may be made in advance if approved by the Superintendent.
4. Payment for authorized travel will be made at the next claim payment period unless other arrangements are made with the Superintendent.
5. All claims for reimbursement must be accompanied by receipts attached to Form 721.2 and signed by the staff member and Superintendent to comply with law and accounting practices.

**Last Updated: 20 Feb 2007**

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**722.1 - RETENTION and DESTRUCTION OF FINANCIAL RECORDS**

**GENERAL**

All financial records may be destroyed after the prescribed retention period. When such records are destroyed, the Superintendent shall report the same to the Board of Trustees.

### RECORDS TO BE RETAINED FOR FIVE YEARS

The following inactive records shall be retained for five years after the close of the fiscal year to which they apply unless there is pending litigation relating to them:

1. Source documents relating to all financial transactions, including invoices, bills, receipts, cancelled checks, bank statements, etc.
2. Returned, cancelled bonds and coupons.
3. Record of tax levies.
4. Financial contracts or agreements.
5. Copies of financial information published in the paper as required by law.
6. Copies of financial summaries published by the Department of Education.
7. Reports of employee social security and retirement funds paid to government agencies.
8. Bids received from vendors to furnish equipment or supplies.
9. Bids received from any source to purchase school equipment or property.
10. Records of all elections; except bond, plant facility, or supplemental levies that are still active.
11. Financial records for federal programs.

### RECORDS TO BE RETAINED FOR TEN YEARS

The following inactive records shall be retained for ten years after the close of the fiscal year to which they apply unless there is pending litigation relating to them:

1. Audited copies of district financial reports to the state.
2. Federal compliance reports.

### RECORDS TO BE RETAINED PERMANENTLY

The following records shall be retained permanently:

1. Journals and ledgers.
2. Audited financial statements.
3. Current inventory.

**Last Updated: 12 Aug 1985**

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## **723.1 - PLANT FACILITIES RESERVE FUND**

### GENERAL

The District shall have a Plant Facility Reserve Fund as detailed below.

### PURPOSE

The Plant Facilities Reserve Fund shall be used for facility needs or the purchase for the District.

### SOURCE OF FUNDS

The Board may annually transfer any monies allowed for plant facility uses from the General Fund to the Plant Facilities Reserve Fund. Said transfer shall be made following a determination of need and the annual budget hearing.

Funds received from the State for depreciation of school buses shall be deposited directly into the Bus Depreciation Fund (424).

**Last Updated: 9 Feb 2016**

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### **724.1 - FIXED ASSET CONTROL AND ACCOUNTING**

#### DEFINITIONS

The following classifications of purchases will be considered fixed assets and therefore, capitalized on the district records:

1. All equipment with a life expectancy in excess of five years and a purchase price of \$5,000 or more.
2. All land, regardless of price.
3. All permanent structures, regardless of price.
4. Improvements, of a permanent nature, on buildings, structures, and grounds.

#### ACCOUNTING

The Superintendent and Business Manager shall develop a system of accounting and an inventory control system with the appropriate procedures that will be in compliance with the Government Accounting Standards Board (GASB) Statement 34 requirements.

**Last Updated: 26 Nov 2018**

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### **725.1 - ACQUISITION and DISPOSAL OF SCHOOL PROPERTY**

#### Personal Property

The District may purchase personal property as deemed necessary for the effective operation of the District by any means deemed appropriate when the expenditure of funds will be less than twenty-five thousand dollars (\$25,000). When the purchase of personal property (with the exception of curricular materials) is reasonably expected to cost twenty-five thousand dollars (\$25,000) or more, the District shall comply with the statutory bidding requirements (I.C. § 33-601).

#### Conveyance of Property

*Less than \$500* - For property that has an estimated value of less than five hundred dollars (\$500) and the value is determined to be insufficient in comparison to the costs of arranging a sale, the disposal of such property shall be in a manner deemed appropriate by the Superintendent.

*Less than \$1,000* - For property that has an estimated value of less than one thousand dollars (\$1,000), the Board may dispose of such property by sealed bid or by public auction. However, prior to disposal of the same at least one (1) published advertisement is required.

*\$1,000 or greater* - For property with a value of one thousand dollars (\$1,000) or greater, such property will be appraised. The Board may dispose of such property by sealed bids or by public auction to the highest bidder. Notice of the time and method of sale shall be published twice in accordance with I.C. §33-402. Such property may be sold for cash or upon such terms and conditions as the Board determines not to exceed ten (10) years with an annual interest rate of not less than seven percent (7%). Title to property sold on contract shall remain in the District until full payment is received.

#### Donated Property

If property is donated to the District, the Board may sell the property without advertising or bidding within one (1) year of the time the initial appraisal was conducted.

**Last Updated: 20 Mar 2006**

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## 726.1            **PURCHASING**

### **Authorization and Control**

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to state purchasing and federal procurement requirements. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$10,000, except the Superintendent shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of the District or the health and safety of the staff or students. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with state purchasing and federal procurement requirements. Staff members shall not obligate the District without express authority. Staff members who obligate the

District without proper authorization may be held personally responsible for payment of such obligations.

### **Bids and Contracts**

With the exception of the purchase of curricular materials, whenever the cost of any construction, repair or improvement or the acquisition, purchase or repair of any equipment, or other personal property necessary for the effective operation of the District exceeds Twenty-Five Thousand Dollars (\$25,000.00), formal bids shall be called for by issuing public notice as specified in statute as well as following federal procurement requirements. Specifications shall be prepared and be made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the trustees may reject any bid, reject all bids and publish notice for bids once again. If after calling for bids a second time, no satisfactory bid is received, the Board may proceed under its own direction, subject to the approval of the state board of education.

In determining what bid is the lowest responsible bidder, the District will not only take into consideration the amount of the bid, the District will also consider the skill, ability and integrity of a bidder to do faithful and conscientious work and promptly fulfill the contract according to the letter and spirit. References for the bidder should be contacted. The Superintendent shall establish bidding and contract awarding procedures that align with state purchasing and federal procurement requirements.

### **Cooperative Purchasing**

The District may cooperatively enter into contracts with one (1) or more districts to purchase materials necessary or desirable for the conduct of the business of the District provided that the purchasing cooperative follows state purchasing and federal procurement requirements.

### **Personnel Conflicts of Interest**

No employee will incur any obligations for or on behalf of the district from any private business, contractor, or vendor in which or with which the employee has a direct or indirect financial or ownership interest.

Contracted services from any private business or venture in which any employee of this district has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following procedures:

1. The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or vendor.
2. The affected business, the contractor, or vendor may submit a bid in compliance with the specifications outlined by the district.
3. The interested employee will not be involved in any part of the bidding process, including but not limited to, preparing specifications, advertising, analyzing, or accepting bids.
4. This policy will apply to any organization, fund, agency or other activity maintained or operated by the district.

No employee will solicit gifts, gratuities, favors prizes, awards, merchandise, or commission as a result of ordering any item or as a result of placing any purchase order with a business, contractor, or vendor on behalf of the District nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of \$50 or less in value.

### **Procurement Under a Federal Award**

In addition to the conflicts of interest outlined above, no employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such conflicts of interest include instances where any of the following has a financial or other interest in or a tangible personal benefit from a firm considered for a contract:

1. The employee, officer, or agent;
2. Any member of his or her immediate family, including spouses, children and parents;
3. His or her partner: For the purposes of this policy, “partner” shall mean an adult of the same sex or different sex with whom the employee, officer, or agent shares a non-marital intimate relationship and a common residence and with whom they mutually affirm that they share responsibility for each other’s common welfare; or
4. An organization which employs or is about to employ any of the parties listed above.

The following activities are prohibited:

1. The purchase during the school day of any food or service from a District contractor or vendor for individual use;
2. The removal of any food, supplies, equipment, or school property without proper authorization;
3. Individual sales by District personnel of any school property, including used items.

### **Violations**

Any District officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

**Adopted:** 25 Sept 2017

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## 727.1 **PROCUREMENT UNDER A FEDERAL AWARD**

In addition to its other policies and procedures regarding procurement, the District shall adhere to the following requirements when making procurements under a federal award. The District shall:

1. Ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be produced, and set forth those minimum essential characteristics and standards to which the material, product, or service must conform. The District will identify all requirements which bidders must



fulfill and all other factors to be used in evaluating bids or proposals.

2. Provide a written method for conducting technical evaluations of the proposals received and for selecting recipients, including factors considered for the evaluation; who performs the evaluation, the number of evaluations performed, the time frame for conducting any evaluations, and the selection of a vendor and whether another position reviews the evaluation.
3. Maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
4. Avoid acquiring unnecessary or duplicative items;
5. Consider consolidating procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
6. Maintain a list of prequalified persons, firms, or products which are used in acquiring goods and services and include enough qualified sources to ensure maximum open and free competition.
7. Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
8. Maintain records sufficient to detail the history of procurement. These records will include:
  - A. Rationale for the method of procurement;
  - B. Selection of contract type;
  - C. Contractor selection or rejection; and
  - D. The basis for the contract price.
9. The use of a time and materials type contract is prohibited unless the District determines that no other contract is suitable. Time and materials type contract means a contract whose cost to a District is the sum of:
  - A. The actual cost of materials; and
  - B. The director labor hours charged at an hourly rate that reflects wages, general and administrative expenses, and profit.

When this type of contract is used, it will include a ceiling price that the contractor exceeds at his or her own risk. The District will assert a high degree of oversight over such contracts in order to obtain reasonable assurance that the contractor is using

efficient methods and effective cost controls.

10. Be responsible for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims.
11. The District will adhere to any additional procurement rules as applicable to specific federal programs such as federal child nutrition programs.

### **Time and Effort Documentation**

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Such work shall be documented on Form 727.1A.

**Adopted: 25 Sept 2017**

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### **728.1      FISCAL RESPONSIBILITY**

The District must ensure fiscal accountability at each phase in the use of Individuals with Disabilities Education Act (IDEA) Part B funds. The purpose of this policy is to ensure that the District complies with the State Department of Education requirements described in the Idaho State Department of Education IDEA Funding Manual.

#### List of IDEA Part B Funds

The District shall use IDEA funds only to pay excess costs of providing special education and related services to children with disabilities. A cost is determined to be an excess cost of providing special education only if it meets each of the following criteria:

- The cost would not exist in the absence of special education needs.
- The cost is not also generated by students without disabilities.
- If the cost is specific to a particular child and it is documented in that child is on an Individual Education Plan (IEP).

The Board directs the Superintendent to establish procedures and internal controls to ensure that IDEA Part B funds are used only for allowable, excess costs of providing special education and that these costs are accounted for in the proper function/program codes described in 34 C.F.R. 300.202-205. These procedures and controls shall also ensure the accuracy of the District's Excess Cost Calculation, as required by 34 C.F.R. 300.16 and Appendix A to 34 C.F.R.300.

#### Time and Effort Reporting

In order to determine if Personnel Costs are allowable under IDEA Part B, the District shall maintain

auditable “time and effort” documentation that shows how each employee paid with IDEA Part B funds spent his or her compensated time. Such documents are written reports of how the time as spent.

The Board direct the Superintendent to establish a system for time and effort reporting that complies with the requirements of OMB Circular A-87 and OMB Circular A-133.

#### Maintenance of Effort [ONLY REQUIRED FOR DISTRICTS THAT USE ONLY LOCAL FUNDS FOR THE CALCULATION OF MAINTENANCE OF EFFORT]

In order to ensure that the requirement of Maintenance of Effort is met, the Board directs the Superintendent to establish a means of tracking and reporting local expenditures separate from the expenditure of state funds. This is to be done for the purpose of verifying that local funds are used for special education expenditures.

#### Parentally-Placed Private School Children

The District must ensure that it is providing the appropriate portion of IDEA Part B funds to children receiving special education at private schools within the boundaries of the District. To accomplish this, the Board directs the Superintendent to establish procedures to accurately track and report expenditures for services provided to Parentally-Placed Private School Children.

#### Property Procurement and Tracking

The Board directs the Superintendent to establish written procedures to ensure that the District’s mechanism for procurements using IDEA Part B funds conforms to the standards outlined in 34 C.F.R.80.36. The Board also directs the Superintendent to establish a system to maintain adequate inventory management of property purchased with IDEA Part B funds.

- Property description;
- Identification number;
- Source of funding;
- Acquisition date and cost;
- The locate, use, and condition of the property;
- Any ultimate disposition data including the date of disposal and sale price of the property.

In addition to the above information, the inventory management system should ensure that all source documents in support of the above information are maintained throughout the life and disposition of the equipment. These records should be updated frequently so that every piece of equipment purchased with federal funds can be accounted for at any given time.

#### Retention of Records

The Board directs the Superintendent to ensure that fiscal records are retained for a minimum of three (3) years from the obligation of funds. These records shall be available for inspection if required.

**Adopted: 25 Sept 2017**

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## 729.1 FEDERAL CASH MANAGEMENT

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act. Generally, the District receives payment from the State Department of Education on a reimbursement basis.

However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses.

According to guidance from the U.S. Department of Education (USDE), when calculating the interest earned on USDE grant funds, regardless of the date of obligation, interest is calculated from the date the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the District.

### Payment Methods

1. Reimbursements: The District will initially charge federal grant expenditures to nonfederal funds.

The District Grant Accountant or Business Manager will request reimbursement for actual expenditures incurred under the federal grants monthly. All reimbursements are based on actual disbursement, not on obligations. Reimbursement requests will be submitted on a District form to the State Department of Education.

The Superintendent or his or her designee shall promulgate a procedure specifying any further requirements.

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures; such as invoices, time sheets, and payroll stubs; and will make such documentation available for the State Department of Education to review upon request.

Reimbursements of actual expenditures do not require interest calculations.

2. Advances: To the extent the District receives advance payments of federal grant funds, the District will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the District shall attempt to expend all drawn downs of federal funds within 72 hours of receipt.

The District will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The District will begin to calculate interest earned on cash

balances once funds are deposited into the District's account.

Interest will be calculated quarterly. Total federal grant cash balances will be calculated on cash balances per grant and applying the District's **[actual or average?]** interest rate. Within 30 days of the end of the quarter, the District will remit interest earned. The District may retain up to \$500 of interest earned per year.

The Superintendent or his or her designee shall promulgate a procedure specifying the process for remitting interest.

**Adopted:** 25 Sept 2017

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### **731.1 - STUDENT FINANCIAL TRANSACTIONS - GENERAL**

Definition Student activity funds are defined as resources which are owned, operated, and managed by the student body, under the guidance of an advisor, and with the approval of the administrator. Said funds should be used to finance activities or programs outside of normal instructional activities.

Budgets Students shall prepare budgets each year for the operation of their organization. These budgets shall be submitted to the administrator for approval before they become effective.

Expenditures Funds shall not be committed for any purpose unless the procedures outlined in Policy #733.1 are followed.

Receipts Funds shall not be solicited or received unless proper authorization is received from the administrator and the procedures outlined in Policy #732.1 are followed.

Student Participation Students representing the approved organizations shall have input into fund management.

Authorized Accounts The District shall maintain financial accounts for all organizations authorized in compliance with Policy #624.1.

Dormant Accounts Revenue in accounts that become dormant shall be transferred to a student body account designated by the superintendent based upon greatest need, including, but not limited to, Needy/Homeless Student account, Scholarship account.

Excess Funds The District Clerk, with approval of the administrator, is authorized to carry over excess funds from year to year and to invest excess funds as deemed to be in the best interest of the student body.

Equipment Equipment purchased by students becomes property of the District and is held in trust for the students. Appropriate records shall be kept.

Required Records An accurate record of all financial transactions shall be kept. Records shall comply with existing policy and procedures established by the administrator.

Accounting and Auditing The fiscal year shall be the same as the District's fiscal year and the funds shall be audited yearly. A cash basis accounting system shall be used.

**Last Updated: 19 Aug 2013**

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### **732.1 - STUDENT FUND RECEIPTS**

All receipts shall be properly accounted. As a minimum, the following documents and procedures shall be used:

1. Approval to raise funds. A request to raise funds must be approved by the advisor and Student Council.
2. Voucher for student funds. Once funds have been raised, the treasurer and advisor shall count the funds and fill in and sign the 2-part Receipt for Student Body Funds and deliver both to the school secretary.
3. Receipt and deposit funds. The school secretary will then confirm the amount, process the funds through the student activity accounting program, generate and provide a receipt to the advisor, and deposit the funds.

**Last Updated: 19 Aug 2013**

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### **733.1 - STUDENT FUND EXPENDITURES**

All expenditures shall be properly accounted for. As a minimum, the following documents and procedures shall be used:

1. Proof of purchase. Every purchase shall be supported by an itemized invoice or sales slip. The invoice or sales slip must be attached to a Request for Student Body Check form and must be given to the School Secretary or District Clerk and must be signed by the organization's advisor and treasurer. If there is not an invoice or sales slip available, the Request for Student Body Check form must also be signed by the Principal or Superintendent.
2. Payment of claim. Payments shall be made in a timely manner upon receiving a Request for

Student Body Check form. Purchases may be made by cash upon approval of the District Clerk or Administrator. Cash purchased must follow the procedures outlined above. All documents shall be filed in the organizations financial transaction folder.

**Last Updated: 19 Feb 2001**

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**733.2 - STUDENT PURCHASES**

GENERAL

In general, the purchase of elective supplies for resale to students is discouraged. However, the Superintendent may authorize the purchase of said supplies for resale to students, when it is determined that the supplies are not readily available in the private sector for purchase by students.

PURCHASE OF SUPPLIES

Supplies purchased from the school, by students, shall be paid for at the time of the transaction. No charge accounts for supplies shall be allowed.

All special supplies or parts for student projects shall be purchased directly from the supplier by the student. The school shall not assume a financial obligation on the part of a student.

**Last Updated: 10 Oct 1983**

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**733.3 - TRAVEL ALLOWANCE - STUDENTS**

PHILOSOPHY

It is the philosophy of the Board of Trustees that students who take approved co-curricular trips should be responsible for a major portion of the expenses incurred.

GENERAL

1. Student travel related expenses will be paid for by the District only if approved by the Superintendent or authorized by District policy.
2. If student travel related expenses are to be paid by the District, the Superintendent will determine the rates based on available facts.
3. Authorized, reimbursable student travel will be paid in advance.

CO-CURRICULAR TRIP FUNDING

The District shall participate in partially funding travel related expenses for approved co-curricular trips.

The allocation for any trip shall be based on need, the number of authorized trips to be taken during the year, and the ability of the student group to raise funds.

The amount of each allocation shall be determined by the Superintendent after received a trip funding request and after consulting with the advisors of the organizations involved.

In addition to the above funding, the Board will review requests for additional funding when the request is based on unusual circumstances. The Board's decision shall be based on the merit of the request and the District's ability to fund the request.

**Last Updated: 19 Feb 2001**

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