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DA **Goals and Objectives**

DA

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

Approved: 2/21/07

DB **Budget Planning**

DB

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

Approved: 2/21/07

DC **Annual Operating Budget**

DC

The service center budget shall be prepared by the executive director in cooperation with selected service center employees and shall reflect the service center's educational goals.

The executive director shall follow the adopted budget.

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

Budget Forms

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

Priorities

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

Deadlines and Schedules

Deadlines and time schedules shall be established by the board.

Encumbrances

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

Recommendations

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

Hearings and Reviews

The board shall conduct budget hearings according to state law.

Approved: 2/21/07

DFAA **Grants and other Outside Financial Resources**

DFAA

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

The board shall approve all grant applications in excess of \$10,000 before their submission.

Approved: 2/21/07

DFK **Gifts and Bequests**

DFK

Income derived from gifts and bequests will be credited, if possible, to the fund or program requested by the donor. If the request of the donor cannot be fulfilled, the gift or bequest will be deposited in the general fund of the Interlocal or any other fund specified by the board.

The Northeast Kansas Education Service Center Board of Education must receive and approve all gifts.

Approved: 2/21/07

DFM **Equipment and Supplies Sales** (See KK)

DFM

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

When an employee is terminated, resigns or retires, all interlocal - owned equipment employee used will be returned to the interlocal unless approved by the Northeast Kansas Education Service Center Board of Education.

Approved: 2/21/07

DG **Bank Depository**

DG

Each year , at the regular July meeting, the board shall name the official depositories for the school year. The services will be reviewed annually. At the direction of the board, proposals for their services may be selected from local banking institutions.

Approved: 2/21/07

DH Bonded Employees

DH

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

A position bond in the amount of \$100,000 is required for the treasurer, clerk of the board, business manager, payroll clerk and executive director.

A

position bond may be purchased by the board for other Service Center employees as follows:

- _____
- Other employees as the board may direct.

Approved: 2/21/07

DIC **Inventories**

DIC

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

Approved: 2/21/07

DI C-R **Inventories**

DI C-R

An inventory record system shall be developed by the executive director or designated representative. 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 service center owned property.

Each employee shall complete an annual inventory of service center-owned property under the direction of the assistant director. Inventory forms shall be developed by the business manager. One copy of each inventory taken in an attendance center shall be filed in that building, and one copy shall be filed in the central office with the clerk.

Approved: 2/21/07

DJB **Petty Cash Accounts**

DJB

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

Approved: 2/21/07

[RESOLUTION TO ESTABLISH PETTY CASH FUND]

RESOLUTION

WHEREAS, the Board of Northeast Kansas Educational Service Center #608, Jefferson County, Kansas, has determined that the creation of a petty cash fund is an efficient method to pay expenses for cooperative purposes in emergencies.

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

NOW THEREFORE, BE IT RESOLVED, by the Board of Northeast Kansas Educational Service Center #608, Jefferson County, Kansas that a petty cash fund designated as the _____ Building Petty Cash Fund is created for the purpose of receiving and expending funds for needed cooperative expenditures in an emergency. The fund shall be in the amount of \$_____.*

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

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

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

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

ADOPTED by the Board of Northeast Kansas Educational Service Center #608, Jefferson County, Kansas, the ____ day of _____, 19 ____.

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

* Not to Exceed \$1500.00

DJE **Purchasing**

DJE

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

Purchasing Authority

The board shall appoint the service center executive director or designee
for the service center.

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Approved: 2/21/07

DJEB **Quality Control**

DJEB

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

Specifications

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

Standardization

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

Quantity Purchasing

Quantity purchasing is encouraged.

Cost Control

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

Approved: 2/21/07

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

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

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

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

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

Bid Specifications

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

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

Procedure

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

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

Responsible Bidder

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

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

Withdrawal of Bids

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

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

Rejection of Bids

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

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

Multi-State Purchasing Pools

The board may participate in multi-state purchasing pools.

Approved: 2/21/07

DJEF **Requisitions**

DJEF

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

Approved: 2/21/07

DJEF-R **Requisitions**

DJEF-R

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

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

Approved: 2/21/07

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

DJEG

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

Approved: 2/21/07

DJEG-R **Purchase Orders and Contracts**

DJEG-R

Each purchase order shall include:

A specification of the item which adequately describes the characteristics and the quality standards; a quoted, firm, net, delivered price, whenever possible, and prices shown both per unit and as extended; clear delivery instructions which include time and place; a signature of the executive director or designee and budget account code number; and the appropriate address and telephone number.

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

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

Approved: 2/21/07

DJEJ **Payment Procedures** (DJ EG and DJFAB)

DJEJ

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

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

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

Approved: 2/21/07

DJFA **Purchasing Authority**

DJFA

The executive director is authorized to execute contracts on behalf of the service center for the purchase of goods and services if the amount is less than \$10,000. The board shall receive reports on these contracts.

Approved: 2/21/07

DJFAB **Administrative Leeway** (See CMA, CMB, DJEG and DJ EJ)

DJFAB

In the event of an emergency situation such as a power failure, severe cold weather or other such natural disasters, the executive director shall have the authority to purchase capital equipment needed to keep the schools of the interlocal open or to reopen the schools. Any such purchase shall be ratified by the board at a special or regular meeting as soon after the purchase is made as possible.

Approved: 2/21/07

DK **Student Activity Fund Management**

DK

Activity Fund Management

All payments from student activity funds shall be approved by the John De wey Le arning Academy principal and a representative from the Northeast Kansas Educational Service Center #608 administration.

Receipts shall be kept for all revenue deposited into the activity fund of each attendance center. All payments from the activity fund shall be by checks provided for that purpose.

The executive director or designee will review this account at least annually.

Approved: 2/21/07

[RESOLUTION TO ESTABLISH ACTIVITY FUND]

RESOLUTION

WHEREAS, Board of Northeast Kansas Educational Service Center #608, Jefferson County, Kansas, has determined that the creation of an activity fund is an efficient method to pay expenses for student activities; and

WHEREAS, Kansas law authorizes the establishment of school activity funds;

NOW THEREFORE, BE IT RESOLVED, by Board of Northeast Kansas Educational Service Center #608, Jefferson County, Kansas, that an activity fund designated as the _____ fund is created for the purpose of receiving and expending funds for student activities, including athletics, music, forensics, dramatics and other board approved student extra-curricular activities.

The fund shall be administered by _____. The _____ shall keep a record of all receipts and expenditures of the fund and shall prepare and file with the Board a statement showing all receipts, expenditures and balance at the end of each _____ and at the end of each school year. Any person authorized to administer an activity fund shall be bonded by the school district.

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

ADOPTED by Board of Northeast Kansas Educational Service Center #608, Jefferson County, Kansas, the ____ day of _____, 20____.

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

DO **Property Acquisition and Disposition**

DO

All real property acquired by the Interlocal shall be taken in the name of the interlocal. If any real property is sold while this agreement is in effect, the proceeds of any property sales shall be paid into the appropriate Interlocal account and may be expended in any lawful manner as directed by the Interlocal board of directors.

The interlocal shall not purchase or otherwise acquire any real property without the Service Center board's approval. Prior to the purchase or acquisition of any real property, a thirty-day notice shall be provided to the boards of education of all Interlocal members.

Approved: 2/21/07