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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 fulfill the district's educational goals.

Approved:

DB Budget Planning (See DC and KBA) DB

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

In planning the budget, sufficient moneys shall be allocated in a manner reasonably calculated such that all students may achieve the capacities set forth in K.S.A. 72-3218(c).

Needs Assessment

Each year, the board shall conduct an assessment of the educational needs of each attendance center in the district. Such assessment shall be published on the school district's website. Information obtained from the needs assessment shall be used by the board when approving the budget of the school district to ensure improvement in student academic performance.

The board shall annually review state assessment results and, as part of such review, shall document the following:

- The barriers that must be overcome to have all students achieve proficiency above level 2 for grade-level academic expectations on such assessments;
- Any budget actions, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove such barriers; and
- The amount of time the board estimates it will take for all students to achieve proficiency above level 2 for grade-level academic expectations on the state assessments if such budget actions are implemented.

The board shall also prepare a summary of the budget. The budget, the summary of the proposed budget, the needs assessment, and the state assessment documentation shall be on file at the administrative offices of the school district and available on the school district's website. Notice of the hearing on the budget shall include a statement that the budget(s), the summary of the proposed budget, the needs assessment, and state assessment documentation is on file at the administrative offices of the district and available on the school district's website.

Approved:

KASB Recommendation - 4/07; 6/22

DC Annual Operating Budget (See DC and KBA) DC

The district budget shall be prepared by the superintendent in cooperation with selected district employees and shall reflect the district's educational goals, including improvement in student academic performance as described in board policy DB and state law.

The superintendent shall follow the adopted budget.

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

Budget Forms

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

Priorities

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

Deadlines and Schedules

Deadlines and time schedules shall be established by the board, unless otherwise provided by state law.

Encumbrances

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

Recommendations

Recommendations of the superintendent and professional staff concerning the district's budget allocations will be presented to the board prior to submission of the tentative draft budget.

Preliminary Adoption Procedures

The superintendent will be responsible for developing the budget cover letter. It is recommended that the letter include a restatement of the goals and objectives of the district and a list of budget priorities. An explanation of line-item expenditures will be included in the letter. Fund expenditures and line categories will also be explained in terms of how the budget meets the goals and objectives of the district and enhances completion of priority programs. A

preliminary draft of the district's budget will be submitted by the superintendent within a timeframe that allows the district to comply with all statutory deadlines.

Hearings and Reviews

The board shall conduct budget hearings according to state law. The minutes of the meeting at which the board approves its annual budget shall state a needs assessment was provided to the board in accordance with board policy DB and state law, the board evaluated such assessment, and the manner in which the board used such assessment in the approval of the district's budget.

District budgets, the summary of the proposed budget, the needs assessment, and the state assessment documentation described in board policy DB shall be on file at the administrative offices of the district and available on the district's website.

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.

Management of District Assets/Accounts

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

Approved:

KASB Recommendation - 7/03; 4/07; 6/07; 6/09; 6/15; 6/18; 6/21; 6/22

Fraud Prevention and Investigation **DE**

(See DFAC and KN)

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

Reporting Fraud

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

Whistleblowers

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

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

An employee who reports evidence of gross misconduct relating to a federal grant or contract shall have the protections afforded in policy DFAC.

Approved:

KASB Recommendation - 6/18; 12/24

DFAA Grants and Other Outside Financial Resources DFAA

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

The board shall approve all grant applications before their submission.

Approved: August 9, 2004

DFE - Investment of Funds

The board shall designate the banks, savings and loan associations, and savings banks that shall serve as depositories of the district's funds and the officer(s) and employee(s) that shall serve as depositories of the board's funds on behalf of the district. Any changes in such designations shall be ratified by board action and recorded in board minutes. The depositories designated by the board shall be responsible for investment of school district monies, and no individual authorized to have custody of board and district funds shall deposit such funds other than at banks, savings and loan associations, and savings banks designated by the board.

Any monies not immediately required for the purposes for which the monies were collected or received may be invested as provided by current statute. Investment objectives are to protect the investment principal, provide liquidity, and maximize investment return.

All offerings of monies for investment shall state the type of investment, the amount to be invested, and the maturity date of each investment. All responses shall be directed to the superintendent, or one of the board's designated depositories as designated by the superintendent and shall be specified on the basis of simple interest.

Posting Securities

All investments of district monies not covered by the Federal Deposit Insurance Corporation (F.D.I.C.) coverage shall be secured to 102% of the amount of district monies by a pledge of direct federal obligations, or direct guaranteed federal agency deposits in accordance with requirements of state law or by the public moneys pooled method. Any investments in savings deposits, demand deposits, time deposits, open accounts, certificates of deposit, or time certificates of deposit in excess of the amount insured or guaranteed by the F.D.I.C. shall be secured by the Pool Money Investment Board with the Kansas State Treasurer. All investments acquired by repurchase agreements shall be perfected in the name of the district and shall be delivered to a third-party custodian, which may be the Kansas State Treasurer. Exceptions to the required posting of securities shall be only as provided by law and with approval of the board.

Savings Investments

All banks, savings and loan associations, and savings banks (hereafter "financial institution(s)") with main or branch offices located within the district and the county or counties in which part of the district is located shall be given an opportunity to respond to requests for proposals on monies offered for investment. The depository institution shall have two business days to respond to the request for proposals. Proposals for savings type accounts will be for maturities of not more than two years. If one or

more financial institutions will pay an interest rate equal to or greater than the investment rate, the district shall select one or more of the eligible financial institutions.

Repurchase Investments

The district may also make requests for proposals to invest in repurchase agreements for direct obligations of, or obligations that are insured as the principal and interest by, the United States government or any agency thereof with financial institutions located in the district. If there is no financial institution in the district, or the in-district institutions are not willing to pay an interest rate equal to or greater than the investment rate, then the district may use financial institutions in the county or counties in which the district is located. If no financial institution listed above is willing to enter into an agreement at an interest rate equal to or greater than the investment rate, then the district may enter into agreements with financial institutions located within Kansas.

Selection of Proposals

Distribution of monies for investment shall be as follows:

A depository designated by the board shall inform each eligible financial institution of the total amount of money to be invested on a specified date, the maturity date of the investment, and the type of investment. Each financial institution responding shall submit a proposal for the type of investment and the rate of interest it would pay on each type of investment for all or part of the funds to be invested.

Monies shall be invested with the financial institution offering the highest interest rate in such amount as the financial institution will accept, and any remaining amounts shall be invested with the financial institution(s) offering the next highest interest rates in such amounts as it will accept until all funds offered for investment are invested. No financial institution shall be eligible to receive any funds in the same offering at a rate lower than its proposal rate on each type of investment.

No proposal less than the most recently determined investment rate as defined in K.S.A. 12-1675a shall be accepted unless otherwise authorized by K.S.A. 12-1675.

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

In the event of identical high proposals, the allocation of monies to be invested between the financial institutions offering the high proposals shall be at the discretion of the depository designated by the board superintendent.

The district treasurer shall record the following information: the date of each request for proposal; the name of each financial institution notified; the name of the officer notified; the proposal for each type of investment; the amount of monies the financial institution is willing to accept at the rate proposed.

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

Approved:

KASB recommendation 6/06; 4/07; 6/18; 12/19; 6/20; 6/25; 6/26

Fundraising Activities **DFH**

Fundraising activities at school, on school property, or at school-sponsored events are prohibited except as provided in this policy.

Promotion of commercial or private financial interests either through direct sales or through promotion of competitive goods or services by students and employees is not fundraising and is prohibited at school, on school property, or at school-sponsored events.

Faculty and student participation in fundraising shall be strictly voluntary. At no time shall participation in fundraising impact a student's grade or membership, participation time or standing on a team, club, or group. Door-to-door sales are strongly discouraged. Faculty and sponsors shall not require or promote door-to-door sales.

The district will manage, restrict, or decline funds, gifts, or fundraising activities to assure that fundraising and expenditures comply with applicable district, state, and federal law and guidelines, including, but not limited to, Title IX and Kansas State High School Activities Association (KSHSAA) rules and regulations.

Fundraising activities must be pre-approved by the building administrator or designee, and adhere to the following guidelines:

- Fundraising activities shall not interfere with instructional time, infringe upon or detract from the classroom activities, or the educational process as determined by the building administrator, superintendent or designee.
- Online fundraising, utilizing websites such as DonorsChoose or GoFundMe, must comply with this policy, district rules and regulations concerning fundraising, and the rules governing the fundraising site.
- Approval of fundraising requests shall depend on factors including, but not limited to:
  - Compatibility with the district’s educational program, mission, vision, core values, and beliefs;
  - Compatibility with any terms, conditions, and requirements of grants or other specific funding sources;
  - Compatibility with existing district technology;
  - Congruence with the district and school goals that positively impact student performance;
  - The district’s instructional priorities;
  - The manner in which donations are collected and distributed;
  - Equity in funding; and

- Other factors deemed relevant or appropriate by the district.

- If approved, the requestor shall be responsible for preparing all materials and information related to the fundraising campaign and keeping district administration apprised of the campaign's status. The requestor is responsible for compliance with all state and federal laws, the rules governing the fundraising site, and other relevant district policies and procedures, as well as the following:
  - Fundraising proceeds shall not be deposited into a staff member's personal bank account or peer to peer payment network.
  - Money raised or items secured by a fundraising campaign by a person or entity acting on behalf of the school or the district will be the property of the district.
  - All items and money generated on behalf of the district are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees without the express written consent of the superintendent.
  - Pictures of students in conjunction with fundraising activities shall not occur unless parents of students have consented in writing to the use of the picture for this specific purpose.
  - Fundraising activities must comply with all board policies, including, but not limited to, policies governing the privacy rights of students.

Nothing in this policy is intended to prohibit an employee from using online fundraising campaigns for personal items or reasons. In such cases, the employees shall not be acting on behalf of the district or school, identify themselves as employees of the district, or suggest the fundraising campaign is for the benefit of students, classrooms or schools of the school district.

For purposes of this section, "acting on behalf of the district or the school" means an employee holding oneself out as an employee of the district and/or seeks donations for the benefit of the district, a particular school, classroom, or student.

Approved:

KASB Recommendation – 12/24

DFG Fees, Payments and Rentals KSA 72-5389; 72-5392 DFG

Proceeds on fees from buildings and equipment use or rental will be credited to the general fund.

Approved:
KASB Recommendation – 6/17; 6/22

DFK Gifts and Bequests (See DGF)- KSA 12-1252; 72-1253; 72-8210; 72-8212 DFK

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

Approved:

DFM **Equipment and Supplies Sales** **DFM**

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

Approved:

DH Bonded Employees DH

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

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

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

Approved: July 11, 2005

DIC **Inventories (KSA 72-126 to 72-129)** **DIC**

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

Approved:

DIC-R Inventories (KSA 72-126 to 72-129) DIC-R

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

Each building principal shall take an annual inventory of district-owned property under the direction of the superintendent. Inventory forms shall be developed by the superintendent. One copy of each inventory taken in an attendance center shall be filed in that building, and one copy shall be filed in the central office with the clerk.

Approved:

DJE Purchasing DJE

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

Purchasing Authority

The board designates the superintendent as the district's purchasing agent.

Approved:

DJB Petty Cash Accounts (KSA 72-8208) 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:

[RESOLUTION TO ESTABLISH PETTY CASH FUND]

RESOLUTION

WHEREAS, the Board of Education of Unified School District No. 506, Labette County, Kansas, has determined that the creation of a petty cash fund is an efficient method to pay expenses for school district purposes in emergencies.

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

NOW THEREFORE, BE IT RESOLVED, by the Board of Education of Unified School District No. 506, Labette County, Kansas that a petty cash fund designated as the _____ Building Petty Cash Fund is created for the purpose of receiving and expending funds for needed district expenditures in an emergency. The bund shall be in the amount of $_____.*

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

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

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

Funds in the petty cash fund shal remain district funds but shall not be considered school money for purposes of KSA 72-8202(d) and the provisions of KSA 12-10(b) shall not apply.

ADOPTED by the Board of Education of Unified School District No. 506, Labette County, Kansas, the _____ day of _____, 20.

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

*Not to Exceed $1500.00

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 and services.

Approved:

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-judgemental 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: August 11, 20003

DJEE Local Purchasing (KSA 75-3317 to 75-3322; 72-8212; 10-1113) DJEE

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

Approved:

DJEF Requisitions DJEF

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

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

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

Approved: 09/10/07; 10/10/16

KASB Recommendation: 04/07; 06/16

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

Approved:

Each purchase order shall include:

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

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

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

Approved:

DJEJ Payment Procedures (See DJEE, KSA 75-6401) DJEJ

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

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:

Each purchase order shall include:

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

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

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

Approved:

DJFA Purchasing Authority DJFA

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

Approved: June, 2013

Each purchase order shall include:

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

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

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

Approved:

DK Student Activity Fund Management DK

Any activity which involves the expenditure of activity funds shall be subject to prior approval of the principal.

Activity Fund Management

The building principals shall maintain an accurate record of all student activity funds in the respective attendance centers. No funds shall be expended from these accounts except in support of the student activity program. No activity account shall have a negative balance.

The Board shall receive a monthly report on all activity accounts.

All student activity funds will be audited annually at the same time as the general fund budget.

All payments from student activity funds shall be made from purchase orders signed by the employee responsible for the fund.

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

Activity Fund Deposits

Activity funds from gate receipts or other sources shall be deposited directly into a bank account maintained for this purpose in a timely manner. Activity funds shall be secured nightly with a night deposit.

Inactive Activity Funds (See JH)

The board will assume control of all inactive activity funds and disburse those funds to other activity accounts or expend the funds as directed by the board.

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

The monthly student activity report shall show opening and closing balances of each fund. The report shall also show the total amount of deposits and an itemized list of expenditures.

Approved: October 13, 2008

[RESOLUTION TO ESTABLISH ACTIVITY FUND]

RESOLUTION

WHEREAS, the Board of Education of Unified School District No. 506, Labette 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 the Board of Education of Unified School District No 506, Labette County, Kansas, that an activity fund designated as the LCHS activity 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 high school principal. The activity fund secretary 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 month 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 KSA 72-8202(d) and the provisions of KSA 12-105(b) shall not apply.

ADOPTED by the Board of Education of Unified School District No. 506, Labette County, Kansas, the _____ day of _____, 20_____.

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

DP Collection Procedures (See EE and JS) DP

Unpaid Fees and Negative Account Balances

Unpaid or overdue accounts disrupt accounting practices within the district. All persons who owe overdue fees or have negative account balances with the district shall be notified of the delinquency up to three times in not less than ten-day increments by the superintendent or superintendent's designee via letter sent by U.S. First Class Mail providing that the individual owes the district fees or that a specified account has insufficient funds or a negative balance and the reason for the fees or account withdrawals.

If, within ten days after the second notice was mailed, the debt is not paid in full or arrangements have not been made with the superintendent or superintendent's designee to pay it, a third and final notice shall be sent to the debtor by mail. Postage and stationery costs may be added to the original bull.

If full payment is not received by the clerk within ten days after mailing of the final notice, authorization for the enforcement of collection may be obtained through the local small claims court in compliance with Kansas statutes or the superintendent or superintendent's designee may turn the matter over to legal counsel to commence debt collection proceedings on behalf of the district.

Insufficient Funds Checks

The superintendent of the superintendent's designee is authorized to request charges to be filed against a person or persons giving worthless or insufficient fund checks to the school district. In addition, the board adopts the following procedures for dealing with returned checks in the school setting.

Once the person is notified of the first returned check via U.S. First Class Certified Mail, if restitution is made within ten working days from the notification being mailed,

there will be no charge for a returned check. If after a second notification is sent, restitution is not made within an additional five working days, a fee of $10.00 will be charged.

- If a person has a second returned check, he/she will be notified and assessed a $15.00 fee, providing restitution is made within five working days. After the second notification is mailed concerning the second returned check, a fee of $20.00 will be assessed.
- For a third returned check, the person will be notified, assessed a $50.00 fee, and informed that the district and its schools will not accept any future checks from such person. All future payments to the district or individual schools would then need to be in the form of cash, cashier's check, or credit/debit card payment.
- If restitution of the third check is not made within five working days from mailing the final notification, the superintendent or superintendent's designee may turn the matter over to the county attorney for legal action.

Approved:

KASB Recommendation: 12/16; 7/17

[RESOLUTION TO ESTABLISH ACTIVITY FUND]

RESOLUTION

WHEREAS, the Board of Education of Unified School District No. 506, Labette 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 the Board of Education of Unified School District No 506, Labette County, Kansas, that an activity fund designated as the LCHS activity 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 high school principal. The activity fund secretary 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 month 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 KSA 72-8202(d) and the provisions of KSA 12-105(b) shall not apply.

ADOPTED by the Board of Education of Unified School District No. 506, Labette County, Kansas, the _____ day of _____, 20_____.

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