

TABLE OF CONTENTS

D--FISCAL MANAGEMENT

DJFAB	Administrative Leeway
DID	Audits
DJED	Bids and Quotation Requirements
DH	Bonded Employees
DC	Budget, Annual Operating
DB	Budget Planning
DJEC	Capital Outlay Expenditures
DP	Collection Procedures
DFM	Equipment and Supplies Sales
DFAC	Federal Fiscal Compliance
DFG	Fees, Payment and Rentals
DE	Fraud Prevention and Investigations
DFH	Fundraising Activities
DFK	Gifts and Bequests
DA	Goals and Objectives
DFAA	Grants and Other Outside Financial Resources
DIC	Inventories
DFE	Investment of Funds
DJEE	Local Purchasing
DJEJ	Payment Procedures
DJB	Petty Cash Accounts

DJEG	Purchase Orders and Contracts
DJE	Purchasing
DJFA	Purchasing Authority
DJEB	Quality Control
DJEF	Requisitions
DFAB	Standard of Conduct for Federally-Funded Contracts
DK	Student Activity Fund Management
DFF	Tax-Exempt Financing Compliance
DEA	Whistleblowers

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 district's educational goals.

Approved: January 20, 1982

Revised: June 28, 1990

Revised: June 12, 2001

Reviewed: December 14, 2010

Reviewed: October 8, 2024

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 In planning the budget, sufficient moneys shall be allocated in a manner reasonably cal-
8 culated such that all students may achieve the capacities set forth in K.S.A. 72-327(c).

9
10 Needs Assessment

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

15
16 The board shall annually review state assessment results and, as part of such review, shall
17 document the following:

- 18 • the barriers that must be overcome to have all students achieve proficiency
- 19 above level 2 for grade level academic expectations and such assessments;
- 20 • any budget actions, including, but not limited to, recommendations on reallo-
- 21 cation of resources that should be taken to address and remove such barriers;
- 22 and
- 23 • the amount of time the board estimates it will take for all students to achieve
- 24 proficiency above level 2 for grade level academic expectations on the state
- 25 assessments if such budget actions are implemented.
- 26

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

33
34 Approved: January 20, 1982
35 Amended: December 3, 1986
36 Revised: June 28, 1990
37 Revised: June 12, 2001
38 Reviewed: December 14, 2010
39 Revised: July 12, 2022

1 **DC** **Annual Operating Budget** (See DB and 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, including improvement in
5 student academic performance as described in board policy DB and state law.

6
7 The superintendent shall follow the adopted budget.

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

11
12 Budget Forms

13 Budget forms used shall be those prepared and recommended by the Kansas State De-
14 partment of Education. Budget summary documents shall be prepared on forms provided by the
15 Kansas State Department of Education.

16
17 Priorities

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

20
21 Deadlines and Schedules

22 Deadlines and time schedules shall be established by the board, unless otherwise pro-
23 vided by state law.

24
25 Encumbrances

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

29
30 Recommendations

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

33
34 Preliminary Adoption Procedures

35 The superintendent will be responsible for developing the budget cover letter. It is recom-
36 mended that the letter include a restatement of the goals and objectives of the district and a list of
37 budget priorities. An explanation of line-item expenditures will be included in the letter. Fund
38 expenditures and line categories will also be explained in terms of how the budget meets the
39 goals and objectives of the district and enhances completion of priority programs. A preliminary
40 draft of the district's budget will be submitted by the superintendent within a timeframe that al-
41 lows the district to comply with all statutory deadlines.

42
43 Hearings and Reviews

44 The board shall conduct budget hearings according to state law. The minutes of the meet-
45 ing at which the board approves its annual budget shall state a needs assessment was provided to
46 the board in accordance with board policy DB and state law, the board evaluated such assess-
47 ment, and the manner in which the board used such assessment in the approval of the district'

DC Annual Operating Budget

DC-2

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:	February 3, 1988
Revised:	June 28, 1990
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
Revised:	October 9, 2018
Revised:	August 10, 2021
Revised:	July 12, 2022

1 **DE** **Fraud Prevention and Investigation**

DE

2 (See DFAC and KN)

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

8
9 Reporting Fraud

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

19
20 Whistleblowers

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

31
32 Complaints, reports, or inquiries may be made under this policy on a confidential or
33 anonymous basis. They should describe in detail the specific facts demonstrating the bases for
34 the complaints, reports, or inquiries. They should be directed to the superintendent unless other-
35 wise provided above. If the superintendent is implicated in the complaint, report, or inquiry, it
36 should be directed to the board or its legal counsel. The district will conduct a prompt review or
37 investigation in accordance with policy KN. The district may be unable to fully evaluate a vague
38 or general complaint, report, or inquiry that is made anonymously.

39
40 An employee who reports evidence of gross misconduct relating to a federal grant or con-
41 tract shall have the protections afforded in policy DFAC.

42
43 Approved: October 9, 2018

44 Revised: April 8, 2025

1 **DEA Whistleblowers**

DEA

2
3 The district encourages complaints, reports, or inquiries about illegal practices or
4 violations of district policies, including illegal or improper conduct by the district, its leadership,
5 or by others on its behalf. Reports may include, but not be limited to, financial improprieties,
6 accounting or audit matters, ethical violations, or other similar illegal or improper practices or
7 policies. The district prohibits retaliation by or on behalf of the district against staff members
8 who make good faith complaints, reports, or inquiries under this policy or for participations in a
9 review or investigation under this policy. This protection extends to those whose allegations are
10 made in good faith but prove to be mistaken. The district reserves the right to discipline persons
11 who make bad faith, knowingly false, or vexatious complaints, reports, or inquiries or who
12 otherwise abuse this policy.
13

14 Complaints, reports, or inquiries may be made under this policy on a confidential or
15 anonymous basis. They should describe in detail the specific facts demonstrating the basis for
16 the complaints, reports, or inquiries and should be directed to the superintendent. If the
17 superintendent is implicated in the complaint, report, or inquiry, it should be directed to the
18 board or its legal counsel. The district will conduct a prompt review or investigation. The
19 district may be unable to fully evaluate a vague or general complaint, report, or inquiry that is
20 made anonymously.
21

22 Approved: October 9, 2018

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

DFAA

2
3 The board encourages the superintendent to secure federal, state and private grants or
4 other alternative funding sources for use in curriculum development, staff development, instruc-
5 tional or activity programs and other areas as directed by the board.
6

7 Approved: January 8, 2008

8 Revised: December 14, 2010

9 Reviewed: October 8, 2024

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

DFAA-R

12
13 The decision to seek funding and develop a grant proposal shall be based on district pri-
14 orities, educational needs, school improvement plans, funding potential and a completed “Re-
15 quest to Apply” grant form.
16

17 All grant applications that exceed \$5,000 must be approved by the board prior to their
18 submission.
19

20 Approved: January 8, 2008

21 Reviewed: December 14, 2010

22 Reviewed: October 8, 2024

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 entertainment which would otherwise cost the individ-
21 ual lodging, transportation, gifts, or meals. However, accepting meals offered by a sponsor and
22 consumed by such individual at school, a school-sponsored activity, or a related event, and/or ac-
23 cepting free product samples having a retail value no greater than \$100.00, will not be a violation
24 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 ter-
28 mination for employees and denial of access to district property and activities and/or the severing
29 of the officer or agency relationship with the district, as appropriate.
30

31 Approved: June 13, 2017
32 Revised: October 11, 2022

1 **DFAC Federal Fiscal Compliance**

DFAC

2 (See CN, DE, 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, document, and maintain a sound fiscal management
11 system to include internal controls and federal grant management standards covering the receipt
12 of both direct and state-administered federal grants and to track costs and expenditures of funds
13 associated with grant awards. The superintendent, to assist in the proper administration of federal
14 funds and implementation of this policy, may recommend additional procedures and regulations
15 be adopted to supplement this policy.
16

17 The district's fiscal management system shall be designed with strong internal controls,
18 including reasonable cybersecurity and other measures to safeguard information consistent with
19 applicable law, a high level of transparency and accountability, and documented procedures to
20 ensure that all fiscal management system requirements are met. Fiscal management standards
21 and procedures shall assure that the following responsibilities are fulfilled.
22

- 23 • Identification – The district must identify all federal awards received and expended
24 and the federal programs under which they were received.
- 25 • Financial Reporting – Accurate, current, and complete disclosure of the financial re-
26 sults of each federal award or program must be made in accordance with the financial
27 reporting requirements of the Education Department General Administrative Regula-
28 tions (EDGAR).
- 29 • Accounting Records – The district must maintain records which sufficiently identify
30 the amount, source, and expenditure of funds provided for federally-assisted activi-
31 ties.
- 32 • Internal Controls – Effective control and accountability must be maintained for all
33 federal funds, real and personal property purchased therewith, and other assets ac-
34 quired with federal funding. The district must safeguard all assets and ensure it is
35 used solely for authorized purposes.
- 36 • Budget Control – Actual expenditures or outlays must be compared with budgeted
37 amounts for each federal award. Procedures shall be developed to establish determi-
38 nation for allowability of costs for federal funds.
- 39 • Cash Management – The district shall maintain written procedures to implement the
40 cash management requirements found in EDGAR.
- 41 • Allowability of Costs – The district shall maintain written procedures for determining
42 the allowability of all costs charged to each federal award is accurately determined
43 and documented.
44

DFAC Federal Fiscal Compliance

DFAC-2

(See CN, DE, DFAA and DFAB)

Time and Effort Reporting by Employees

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

Recordkeeping

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

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

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

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

The district shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other district records which are pertinent to the federal award. The district shall also permit timely and reasonable access to the district's personnel for interview and discussion related to such documents.

Record shall be retained for a minimum of three years from the date on which the final Financial Status Report is submitted, or as otherwise specified in federal law or in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. If any litigation, claim, or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims, or audits have been resolved, and final action has been taken.

The district shall ensure that all personally-identifiable data protected by statute or regulation is handled in accordance with the requirements of applicable law, regulations, board policy, administrative regulations, and procedures.

Sub-Recipient Monitoring

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

- assess the risk of noncompliance;

DFAC Federal Fiscal Compliance

DFAC-3

(See CN, DE, DFAA and DFAB)

- monitor grant sub-recipients to ensure compliance with federal, state, and local laws and board policy, regulations, and procedures; and
- ensure the district's records are adjusted to cure recordkeeping issues discovered through the sub-recipient's audits, on-site reviews, or other monitoring.

Mandatory Disclosures

Employees and contractors must promptly disclose whenever, in connection with the federal award (including any activities or sub-awards thereunder), it has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729-3733). The disclosure must be made in writing to the federal agency, the agency's Office of the Inspector General, and passthrough entity, if applicable. Recipients and sub-recipients are also required to report matters related to recipient integrity and performance in accordance with the law.

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

Whistleblower Protections

An employee shall not be discharged, demoted, or otherwise discriminated against as a reprisal for reporting or disclosing information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or person or body described in paragraph (a)(2) of 41 U.S.C. 4712.

The superintendent shall inform their employees in writing of employee whistleblower rights and protections under law.

Approved: December 12, 2017
Revised: October 11, 2022
Revised: April 8, 2025

2
3 The board shall designate the banks, savings and loan associations, and savings banks
4 that shall serve as depositories of the district's funds and the officer(s) and employee(s) that shall
5 serve as depositories of the board's funds on behalf of the district. Any changes in such designa-
6 tions shall be ratified by board action and recorded in board minutes. The depositories designated
7 by the board shall be responsible for investment of school district monies, and no individual au-
8 thorized to have custody of board and district funds shall deposit such funds other than at banks,
9 savings and loan associations, and savings banks designated by the board.

10
11 Any monies not immediately required for the purposes for which the monies were col-
12 lected or received may be invested as provided by current statute. Investment objectives are to
13 protect the investment principal, provide liquidity, and maximize investment return.

14
15 All offerings of monies for investment shall state the type of investment, the amount to be
16 invested, and the maturity date of each investment. All responses shall be directed to the superin-
17 tendent, or one of the board's designated depositories as designated by the superintendent, and
18 shall be specified on the basis of simple interest.

19
20 Posting Securities

21 All investments of district monies not covered by the Federal Deposit Insurance Corpora-
22 tion (F.D.I.C.) coverage shall be secured to 102% of the amount of district monies by a pledge of
23 direct federal obligations, or direct guaranteed federal agency deposits in accordance with re-
24 quirements of state law or by the public moneys pooled method. Any investments in savings de-
25 posits, demand deposits, time deposits, open accounts, certificates of deposit, or time certificates
26 of deposit in excess of the amount insured or guaranteed by the F.D.I.C. shall be secured by the
27 Pool Money Investment Board with the Kansas State Treasurer. All investments acquired by re-
28 purchase agreements shall be perfected in the name of the district and shall be delivered to a
29 third-party custodian, which may be the Kansas State Treasurer. Exceptions to the required post-
30 ing of securities shall be only as provided by law and with approval of the board.

31
32 Savings Investments

33 All banks, savings and loan associations, and savings banks (hereafter "financial institu-
34 tion(s)") with main or branch offices located within the district and the county or counties in
35 which part of the district is located shall be given an opportunity to respond to requests for pro-
36 posals on monies offered for investment. The depository institution shall have two business days
37 to respond to the request for proposals. Proposals for savings type accounts will be for maturities
38 of not more than two years. If one or more financial institutions will pay an interest rate equal to
39 or greater than the investment rate, the district shall select one or more of the eligible financial
40 institutions.

41
42 Repurchase Investments

43 The district may also make requests for proposals to invest in repurchase agreements for
44 direct obligations of, or obligations that are insured as the principal and interest by, the United
45 States government or any agency thereof with financial institutions located in the district. If there
46 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 proposed 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.

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

DFE Investment of Funds

DFE-3

superintendent shall report monthly to the board on the district's investments.

Approved: March 28, 1989
Revised: June 28, 1990
Revised: June 12, 2001
Revised: July 12, 2005
Reviewed: October 24, 2006
Reviewed: December 14, 2010
Reviewed: October 9, 2018
Revised: October 13, 2020
Revised: September 9, 2025
Revised: September 8, 2026

DFD Tax-Exempt Financing Compliance

DFD

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

Approved: November 13, 2012

Reviewed: October 8, 2024

DFG Fees, Payments and Rentals (SEE KG)

DFG

Proceeds from fees for building or equipment use or rental will be credited to a fund specified by the board.

Approved: January 20, 1982
Revised: June 28, 1990
Revised: June 12, 2001
Reviewed: December 14, 2010
Reviewed: October 8, 2024

DFH Fundraising Activities

DFH

(See JHA & IFCB)

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

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 superintendent, 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 superintendent.
- Any additional fundraising activity requirements which may be required by policies JHA or IFCB must be followed.
- 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

DFH Fundraising Activities

DFH-2

(See JHA & IFCB)

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 outside of the school or work time. 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.

Personal Business Interest

Neither students nor employees are permitted to promote personal business, commercial, or private financial interests either through direct sales or through promotion of the sale of goods or services at school, in school property, or at school-sponsored events. Such activities are not fundraising and are prohibited.

Approved: April 8, 2025

Revised: September 9, 2025

DFK Gifts and Bequests

DFK

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

Revised: June 12, 2001

Reviewed: December 14, 2010

Reviewed: October 8, 2024

DFM Equipment and Supplies Sales

DFM

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

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

Approved: December 3, 1986

Revised: June 28, 1990

Revised: June 12, 2001

Reviewed: December 14, 2010

Reviewed: October 8, 2024

DH Bonded Employees

DH

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

Approved: January 20, 1982

Revised: June 28, 1990

Revised: June 12, 2001

Revised: December 14, 2010

Reviewed: October 8, 2024

1 **DIC Inventories**

DIC

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

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

10
11 **DIC-R Inventories**

DIC-R

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

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

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

DID Audits

DID

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

Approved: January 20, 1982
Revised: June 28, 1990
Revised: June 12, 2001
Revised: December 14, 2010
Reviewed: October 8, 2024

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. All petty cash funds will be audited annually at the same time as the general fund budget. The board shall also receive monthly reports.

Approved: January 20, 1982

Revised: June 28, 1990

Revised: June 12, 2001

Reviewed: December 14, 2010

Revised: October 9, 2018

1 **DJE Purchasing**

DJE

2
3 The purchasing, receiving, storing and distribution of supplies, equipment and services
4 for use in the district shall be managed efficiently and economically. School employees are not
5 allowed to purchase personal items from vendors using district accounts.
6

7 Purchasing Authority

8 The board shall appoint a purchasing agent for the district.
9

10 Approved: January 20, 1982

11 Revised: June 28, 1990

12 Revised: June 12, 2001

13 Revised: December 14, 2010

14 Revised: April 12, 2022

1 **DJEB Quality Control**

DJEB

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

5
6 Specifications

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

9
10 Standardization

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

13
14 Quantity Purchasing

15 Quantity purchasing is encouraged.

16
17 Cost Control

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

19
20 Approved: January 20, 1982

21 Revised: June 28, 1990

22 Revised: June 12, 2001

23 Revised: December 14, 2010

24 Revised: October 9, 2018

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

DJEC

2
3 The board shall approve an annual Capital Outlay Expenditures Plan. The superintendent
4 shall prepare a list of major capital outlay projects following a district administrative staff review
5 of school district priorities to include input from staff. The board will give tentative approval to a
6 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 Revised: June 26, 2001
12 Reviewed: December 14, 2010
13 Reviewed: October 8, 2024
14

15 **DJEC-R Capital Outlay Expenditures (See FD)**

DJEC-R

16
17 The superintendent shall develop a plan with input from staff for the next fiscal year's
18 capital outlay projects and equipment needs. The board will review this plan annually.
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.
24

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

29 As part of the budgeting process, the board will approve an allocation for capital outlay.
30

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

34 Approved: February 3, 1988
35 Revised: June 28, 1990
36 Revised: June 12, 2001
37 Revised: October 24, 2006
38 Revised: December 14, 2010
39 Revised: September 27, 2011
40 Revised: October 8, 2024

DJED Bids and Quotations Requirements

DJED

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

The purchasing agent shall develop and maintain lists of potential suppliers. Any supplier may be included in the list upon request. Bid lists shall be used to notify potential bidders. 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.

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

Bid Specifications

All bid specifications shall be written by the district's purchasing agent and shall include required characteristics and quality standards. 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, prior working relationship with the district, resources, facilities, judgment, and efficiency.

47
48 **DJED Bids and Quotations Requirements**

DJED-2

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

53
54 Withdrawal of Bids

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

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

60
61 Rejection of Bids

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

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

66
67 Multi-State Purchasing Pools

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

69
70 Approved: September 2, 1987

71 Amended: February 3, 1988

72 Revised: June 28, 1990

73 Revised: May 14, 1996

74 Revised: June 12, 2001

75 Revised: November 11, 2003

76 Revised: December 14, 2010

77 Revised: October 9, 2018

DJEE Local Purchasing

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 statute.

Approved: November 19, 1986

Revised: June 28, 1990

Revised: June 12, 2001

Reviewed: December 14, 2010

Reviewed: October 8, 2024

1 **DJEF Requisitions**

DJEF

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

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

10
11 **DJEF-R Requisitions**

DJEF-R

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

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

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

1 **DJEG Purchase Orders and Contracts**

DJEG

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

5
6 Approved: January 20, 1982
7 Revised: June 28, 1990
8 Revised: June 12, 2001
9 Revised: December 14, 2010
10 Reviewed: October 8, 2024

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

DJEG-R

13
14 Each purchase order shall include:

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

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

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

29
30 Approved: January 20, 1982
31 Revised: June 28, 1990
32 Revised: June 12, 2001
33 Reviewed: December 14, 2010
34 Reviewed: October 8, 2024

1 **DJEJ Payment Procedures**

DJEJ

2
3 The superintendent shall recommend payment to vendors and suppliers for goods and ser-
4 vices upon satisfactory receipt of all goods or completion of all services and for which there is a
5 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 Revised: June 12, 2001

17 Reviewed: December 14, 2010

18 Reviewed: October 8, 2024

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.

Approved: November 11, 2003

Reviewed: October 24, 2006

Reviewed: December 14, 2010

Revised: September 27, 2011

Revised: July 12, 2022

DJFAB Administrative Leeway

DJFAB

(See DJEG and DJEJ)

In an emergency, the superintendent shall have the authority to make expenditures necessary to prevent additional damage to district property, to keep the schools open or to reopen schools. Emergency purchases shall be ratified by the board at the next regular or special board meeting.

Approved: January 20, 1982

Revised: June 28, 1990

Revised: June 12, 2001

Reviewed: December 14, 2010

Revised: October 11, 2022

DK Student Activity Fund Management (See JH)

DK

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

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

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

DK-R Student Activity Fund Management (See JH)

DK-R

Records and Reports

Each student activity fund shall have an employee in charge of the fund. The building principal 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 expenditures. No activity account shall have a negative balance.

Deposits/Receipts

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

Payments

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

Inactive Activity Funds (See JH)

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

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

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

DP

2
3 Unpaid Fees and Negative Account Balances

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

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

14 Insufficient Funds Checks

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

21 Approved: June 13, 2017

22 Reviewed: October 9, 2018