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**DA Goals and Objectives**

**DA**

The director, on behalf of the board, shall be responsible for adherence to strict fiscal accounting procedures as recommended by the service center's auditing firm and as outlined in board policies and rules. The director shall make an effort to secure goods and services from responsible merchants and vendors at a price and quality that will enable the staff to fulfill the service center's educational goals.

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ENTERED JAN 01 2015

**DB Budget Planning**

**DB**

A planned, systematically prepared budget is essential in the management of the service center. The board delegates to the director the authority to develop a budget for the board's consideration, to maintain a programmed budgeting system for the service center, and to ensure a detailed cost analysis shall be made annually of all programs funded by the service center's budget. The goal of service center budgeting is to maximize the educational value provided for the tax dollars spent.

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**DC Annual Operating Budget**

**DC**

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

The director shall follow the adopted budget.

The service center shall fund the operating budget according to approved fiscal and budgetary procedures required by the State of Kansas and using the methods of financing stated in the Northwest Kansas Educational Service Center Interlocal Agreement (hereafter "Interlocal Agreement").

**Budget Forms**

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

**Priorities**

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

**Deadlines and Schedules**

A preliminary annual budget to operate the service center shall be presented to the board of directors on or before July 1 of the school year for which said budget is proposed. On or before July 1, the board shall notify each member school district of the district's projected share of the preliminary budget. Each member school district will determine the actual services to be provided by the service center for the school year and shall be responsible for associated funding as determined in the interlocal agreement. On or before August 1, each member school district will provide the service center with a written statement of the services required to be provided by the service center in

the coming school year, and an invoice for services, identifying programs and costs, shall be completed for each member school district. Finalized invoices for member district services will be consulted in finalizing the budget for the service center. The final budget will be adopted not later than the August board of directors meeting.

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 director, clerk, or treasurer of the board.

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**DFAA Grants and other Outside Financial Resources**

**DFAA**

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

The board shall approve all grant applications before their submission.

Approved: KASB Recommendation – 6/04; 4/07

ENTERED JAN 01 2015

**DFE Investment of Funds**

**DFE**

The investment of service center monies shall be the responsibility of the director, business manager and/or the service center treasurer.

Any monies not immediately required for the purposes for which the monies were collected or received, shall be invested as provided by current statute.

**Posting Securities**

All investments of service center monies shall be secured by F.D.I.C. coverage, a pledge of direct federal obligations or direct guaranteed federal agency deposits in accordance with requirements of state law. Exceptions to the required posting of securities shall be only as provided by law and approval of the board.

All offerings of monies for investment shall state the amount to be invested and the maturity date of each investment.

All banks and savings and loan associations with main or branch offices located within the county the service center office is located or adjoining counties thereto shall be given an opportunity to bid on all monies offered for investment. All bids shall be specified on the basis of simple interest.

**Distribution of monies for investment shall be as follows:**

The treasurer or other person designated by the board shall inform each eligible bank and savings and loan association of the total amount of money to be invested on a specified date and the maturity date of the investment.



Each bank or savings and loan association bidding shall submit a single bid of the rate of interest it would pay on all or part of the funds to be invested.

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

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

Any monies not otherwise invested in eligible banks and savings and loans located in Logan County due to their inability, for whatever reason, to accept the funds, shall be invested in secured deposits in banks or savings and loans which have offices located in adjoining counties.

Any monies not invested in banks and savings and loans in Logan County may be invested in the municipal investment pool fund or United States Treasury bills or notes as authorized by Kansas law.

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

In the event of identical high bids, the allocation of monies to be invested between the high bidders shall be at the discretion of the director.

**DFE Investment of Funds**

**DFE-3**

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

To be eligible to receive invested funds or deposits from the service center, any otherwise eligible bank or savings and loan association shall have on file in the office of the service center treasurer a letter requesting its inclusion in the bidding process 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 director shall report monthly to the board on the service center's investments.

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**DFG Fees, Payments and Rentals (See KG)**

**DFG**

Proceeds from fees for building or equipment use or rental will be credited to the general fund.

Approved: 4/07

ENTERED JAN 0 1 2015

**DFK Gifts and Bequests**

**DFK**

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

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

**DFM**

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

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**DH Bonded Employees**

**DH**

A position bond in the amount of \$25,000 is required for the treasurer, clerk, and director. Surety bonds in the amount of \$20,000 shall be purchased for the assistant clerk and assistant treasurer of the board.

The board shall purchase a blanket fidelity bond for other service center administrators, bookkeepers, and for persons authorized to sign checks and purchase materials. The amount of the bond shall be determined by the board.

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ENTERED JAN 0 1 2015

**DIC Inventories**

**DIC**

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

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

Each building administrator shall take an annual inventory of service center-owned property under the direction of the director. Inventory forms shall be made available by the director. One copy of each inventory taken shall be filed in each department, one copy shall be filed in the with the clerk, and one copy shall be maintained in a security deposit box at a bank designated by the board or in some other secure area.

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**DJB Petty Cash Accounts**

**DJB**

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

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**DJE Purchasing**

**DJE**

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

**Purchasing Authority**

The director shall be the sole purchasing agent for the service center, and no other individual is authorized to obligate any service center funds without the director's approval. the function of the purchasing agent shall be to provide the necessary supplies, equipment, and service within established budget limits.

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**DJEB Quality Control**

**DJEB**

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

Specifications

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

Standardization

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

Quantity Purchasing

Quantity purchasing is encouraged.

Cost Control

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

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**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. 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 service center 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 service center'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 service center 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 service center's architect, previous clients of the bidder, their own investigation, or an outside investigation agency.

Withdrawal of Bids

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

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

Rejection of Bids

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

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

Multi-State Purchasing Pools

The board may participate in multi-state purchasing pools.

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**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: KASB Recommendation - 4/07

ENTERED JAN 0 4 2015

**DJEF Requisitions**

**DJEF**

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

All requisitions shall be submitted electronically to the employee's supervisor prior to a purchase order being issued. After approval, requisitions shall be attached to the purchase order and filed in the service center office by check number and batch.

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

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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.

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 and filed according to check and batch number; sufficient copies will be made to meet distribution requirements.

A verbal order, subject to subsequent confirmation by an electronic 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.

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**DJEJ**    **Payment Procedures** (See DJEG and DJFAB)

**DJEJ**

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

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

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

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**DJFA Purchasing Authority**

**DJFA**

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

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ENTERED JAN 04 2015

**DJFAB**     Administrative Leeway  
(See CMA, DJEG and DJEJ)

**DJFAB**

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

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