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# **West Jefferson School District Policy Manual**

## **Chapter 8 - BUSINESS PROCEDURES**

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SERIES 800

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### **800 Statement of Guiding Principles**

The Board recognizes that its primary purpose is to provide the best education possible within the limits of established curriculum and the financial ability of the District. The Board also recognizes its deep responsibility to the citizens of the District for the efficient use of public funds. It shall, therefore, be the duty of the Board to determine guidelines for the most effective use of public funds and for reporting to the public.

Policy History:  
Adopted on: September 19, 1985

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## **801 THE BUDGET**

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### **801.1 PLANNING THE BUDGET**

The budget is the financial expression of educational planning. Nearly all employees work directly or indirectly on the budget. Budget preparation is to be a continuous process. Continual budget control is necessary to enable achievement of educational goals.

Official notices, legal advertising and the budget itself are completed prior to the formal budget hearing on the following schedule:

- January – March: Annual planning of the total educational program.
- March – April: Negotiations to determine salary and benefit compensation.
- April – May: Build budgets based upon fixed costs, compensation package, and planning priorities.
- June: Set budget hearing 30 days prior to the annual July meeting. Unless otherwise scheduled by board action, the budget hearing shall precede the regular June meeting in which the budget is to be adopted. The budget is to be printed as a legal notice two weeks prior to the budget hearing.

Administrative officials are to be available prior to adoption to discuss items in the budget with patrons and staff.

Policy History:  
Adopted on September 19, 1985

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## **802 Business Procedures**

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### **802.1 PROCEDURES FOR ALL DISTRICT PURCHASES**

This policy establishes the methods and procedures to be used in the procurement of needed equipment, materials and supplies by district schools and support services. It is intended to provide consistent and effective budget control, (A) general guidelines, (B)

requisitioning/ordering, (C) buying/purchasing, (D) receiving, (E) payment procedures, (F) internet purchases, (G) Procurement cards, and (H) credit card purchases.

A. Any purchase of goods, services, equipment, and/or supplies of \$300 or more for which the district will be responsible for payment must be made on an official district purchase order. Any purchase of goods, services equipment, and/or supplies of \$300 or more for which an individual school will be responsible for payment must be made on an official school purchase order. With the exceptions of numbers three and four below, each school will write its own checks to pay its own bills. Purchasing guidelines for both district and individual schools are as follows:

1. All items purchased under \$300 may be purchased without a purchase order with reimbursement requested through the individual school or district office, whichever is applicable. Each reimbursement request must be signed by the responsible administrator/supervisor.
2. Official purchase orders (either district or school) must be used for all items from \$300 to \$4999.99 and must have both building principal/supervisor and superintendent's signatures prior to procurement.
3. All items from \$5,000.00 to \$14,999.99 must have prior board approval and then be procured through the district purchase order procedure. Requests for Board approval must be submitted to the district office one week prior to the regularly scheduled Board meeting. In extenuating circumstances, the board chair may authorize the superintendent to conduct a phone poll of board members to obtain permission to execute a purchase order. This telephone poll must be ratified in the next regularly scheduled board meeting.
4. All items from \$15,000.00 and up must have Board approval and then be let for bid/quote. After the bid/quote process is complete these items may be procured through the district purchase order procedure.

**B. Requisitions/Purchase Orders:**

1. All requests for equipment, materials, and supplies are to be submitted to the district or school office on their respective requisition/purchase order forms. The information required on that form needs to be accurate, clear, and complete as to the supplier, supplier's address, item description, stock number, item cost, quantities, etc.
2. The school district will not honor payments of bills for obligations not authorized.
3. The District will not reimburse sales tax.

**C. Buying/Purchasing Education Equipment, Materials, and Supplies:** It is the policy of this school district to obtain items advantageous to the district, considering both cost and quality.

1. Special Orders: Before selecting a supplier, at least two competitive sources need to be compared to determine the best source and the best buy. The best source becomes the supplier noted on the requisition and/or purchase order.
2. Schools ordering items also need to compare suppliers for best buys.

**D. Receiving of Items Ordered:**

1. Persons receiving items ordered from outside sources are to insure that the item is in good order before signing any documents. Opening of packages and inspection of goods may be necessary. The receiving person is to sign (signature or initial) and date the invoice/receipt, when satisfied that the goods are in good order. Such signing and dating is the evidence needed by the

district office to know that payment can be made. Such invoices are to be forwarded to the district office AS SOON AS POSSIBLE, so that timely payment can be made and finance charges are not incurred.

E. Payment of Bills:

1. All bills for items purchased by the school district are presented to the School Board at regular meetings for approval of payment. All such bills are processed by the district office prior to presentation. Such bills need to be in the possession of the district office ONE WEEK BEFORE THE NEXT REGULAR BOARD MEETING. Schools requesting reimbursement of operating funds need to submit receipts or copies of checks with a claim form.

F. Internet Purchases - Internet purchases shall be handled in as much the same way as other purchases as possible

1. The purchaser will complete a request order with the appropriate items, prices, vendors, codes, and signatures.
2. Upon receipt of the request order district office personnel will issue a purchase order to the purchaser along with the credit card and credit card usage form.
3. After the purchase is made the card should be returned immediately or as soon as is possible along with a completed credit card usage form and copy of the internet verification of order or receipt of payment.

G. Procurement cards (P-card). Procurement cards can be used to purchase supplies, materials, and pay for travel as follows:

- P-card dollar limits shall be established annually by the board of trustees for each employee category to whom such card is issued.
- Unless authorized by the superintendent, individual P-cards purchases are limited to \$300. The regular purchase order procedure must be used for individual purchases that exceed the \$300 limit.
- P-cards can only be filled and refilled (when authorized) from established budgets.
- Any money remaining on a P-card at the end of the fiscal year shall be returned to its respective fund.
- Receipts are to be turned into the assigned clerical personnel within three days of the purchase and related logs are to be turned in and reconciled monthly.
- P-card holders may not allow another person to use their individual p-card.
- Employees are to surrender their cards at the end of each school year, upon termination of employment, or at their supervisor request.
- P-cards may never be used for personal use. Should the procurement card system be abused in anyway, use of the card will be immediately suspended and the offending employee must surrender his/her card and make full restitution.
- The superintendent is authorized to establish additional requirements regulating P-card use that is in harmony with the above stipulations.

H. Credit Card Purchases for General Items not purchased through the procurement card process.

1. Complete a request order with the appropriate items, prices, vendors, codes, and signatures.
2. Upon receipt of the request order district office personnel will issue a purchase order to the purchaser along with the credit card and credit card usage form.

3. After the purchase is made the card should be returned immediately or as soon as is possible along with a completed credit card usage form and copy of the receipt.

Credit Card Purchases for Fuel and/or Travel not purchased through the procurement card process:

1. Request the credit card.
2. The credit card will be issued along with a credit card usage form. The card should generally be picked up no earlier than the day before it is needed.
3. Use the credit card at the vendor's place of business. Complete the Credit Card Usage Form and return it to the District Office immediately or as soon as possible. Include all receipts. Be sure to code the Credit Card Usage Form properly.

Policy History:

Adopted on: September 19, 1985

Revised on: October 14, 2004

Revised on: January 14, 2010

Revised on: September 8, 2011

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## **802.2 EXPENDITURES BY SCHOOL ORGANIZATIONS (CLUBS, CLASSES, ORGANIZATIONS, ETC.) FUNDS COMING FROM SCHOOL ACCOUNTS**

The Board of Trustees is ultimately liable for all financial obligations made by school district officials (Principals, teachers, advisors, directors, etc.) and student officers/representatives of school-related activities (classes, clubs, organizations, etc.) The Board is responsible/liable for the expenditure of all funds/monies collected in the name of the school district (Federal grants, State taxes, County taxes, student fees/dues, club fees/dues, gate receipts, etc.) For these reasons, the Board provides the following control and guidelines.

1. No items will be purchased over time. Sufficient funds must be on hand to cover all purchases, prior to request for approval. Schools, organizations, clubs, or activities under the jurisdiction of the school district will not arrange for any time purchases.
2. Board approval must be procured for all purchases over \$5,000.00. (also see policy 802.3)

Policy History:

Adopted on: February 7, 1989

Revised on: October 14, 2004

Revised on: January 14, 2010

Revised on: September 8, 2011

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## **802.3 DISTRICT AND SCHOOL PURCHASING AND SALES**

This policy establishes district philosophy and guidance to schools and school related organizations and activities concerning the purchases and sales of goods by schools and organizations.

### **1. School Operated Stores Not To Compete With Local Businesses:**

The primary purpose for the existence of the school system is to provide educational means and opportunities to district students, whereas, the functions of operating a store to sell students needed school items is to be done by the local merchants who are equipped and organized for that purpose. District schools are not to sell items of equipment, materials, and supplies in competition with local merchants who stock or could stock such items. Bookstore operations are a convenience and service to students who have forgotten to purchase needed items prior to coming to school, and the prices charged for such items should not be less than that being charged in the local stores. Principals are to communicate with local businesses as to the type of goods most beneficial to student educational needs.

### **2. Local Business As Supplier:**

Local businesses support local school functions and are to be considered first as suppliers of needed equipment, materials, services, and supplies where practical, considering costs, convenience, time, quality, and availability.

### **3. Tax Payer Status Not An Inherent Right To School Business:**

Public schools are a state entity, and no individual has a special right to be awarded school district business because of his/her status as a taxpayer, nor do school district officials have the right to distribute the school district's business to anyone just because such pays taxes. The school district's obligations are to the total community (district), and the decisions to purchase goods are to be based on factors of cost, quality, and other considerations most beneficial to the school district.

### **4. Bids and Quotations**

West Jefferson School District #253 shall be in compliance with State Public Works and Procurement Laws including:

#### **1. Public Works Construction Bidding:**

- a. \$0.00 - \$25,000 = No bidding is required.
- b. \$25,001 - \$100,000 = Semi-formal bidding: The District must request at least 3 bids in writing, describing the work to be completed. Three days must be allowed for response, with one additional day prior to bid opening to allow for objections. By statute, the District must accept the low bid. Related records must be kept for six months.

- c. \$100,001 and above = Formal bidding required per Idaho Code 67-2805 Section 3 as amended by HB 337.
- d. The District is exempt from Public Works Contracting:
  - i. For single projects less than \$10,000.
  - ii. For a single project of less than \$50,000 for which no responsive state of interest was received from a licensed contractor, when solicitations were provided per Idaho Code 67-2805.
  - iii. Any construction, alteration, or repair due to an emergency pursuant to the provision of chapter 10 title 46 of Idaho Code.

2. Public Procurement of Goods and Services Bidding:

- a. \$0.00 - \$25,000 = No bidding is required.
- b. \$25,001 - \$50,000 = Semi-formal bidding: The District must submit in writing a request for bids describing goods or services desired to at least three vendors. Unless an emergency exists, three days must be allowed for response, with one additional day prior to bid opening to allow for objections. By statute, the District must accept the low bid. Related records must be kept for six months.
- c. \$50,001 and above = Formal bidding required per Idaho Code 67-2806 Section 2.
- d. The Board of Trustees reserves the right to reject all bids if the District is able to purchase more economically on the open market.
- e. Personal or professional services performed by an independent contractor (i.e. legal counsel, auditor, architect, engineer, etc.) are exempt from bidding laws (see policy 306.9).

5. Fund Raising/Sales Promotion:

The free enterprise system of our country has created many promotion businesses that desire to use public schools as the sales vehicle for the products of such promotions (photographs, magazines, candy, and various gimmicks). Though the sales of such can generate extra funds for many worthwhile school projects, caution and discretion must be weighed by school administrators before involving schools or school organizations in sales promotions as to (1) public relations, (2) benefit to the school, (3) benefits to the community, (4) effects of local businesses (the overall good to the community), and (5) be in compliance with the district's wellness policy.

6. Vending Machine Sales:

Like sales promotions, the use of vending machines in district schools needs to be weighed thoroughly by school administrators as to the total benefit received from such use. Products sold via vending machines in schools are to be beneficial to the student's health and well-being and are not to detract from the School Lunch Program.

Policy History:

Adopted on: September 19, 1985

Revised on: January 14, 2010

## BOOKING PROCEDURES

1. Deposits should be made intact. For example, if \$100 has been receipted since the last deposit was made--the current deposit should equal \$100.
2. Deposits should be made at least on a weekly basis and, if possible, immediately following any major school function or activity.
3. Two signatures are required on all checks.
4. No checks are to be made to the order of cash.
5. No checks should be made payable to the order of anyone who has signature authority on the checking account.
6. A check written to an individual and the cashing of the same check out of school funds should not be done.
7. Expenditure of student body funds shall follow purchasing rules established in Policy 802.2.
8. The receipting of student body monies is to be done by responsible persons only-- no students.
9. The principal of each of the schools is to submit (1) a monthly statement of cash operations showing receipts and-expenditures, and (2) a monthly cash register report of bank activity to the Board of Trustees.
10. When writing a check, always have an invoice or statement, except when you need change for games, carnivals, etc. Always write on the stub of the check as much as you can about what you are purchasing with the check.
11. No school funds are to be spent for faculty purposes, other than faculty generated funds without board approval.
12. When receiving money from any organization, have the person in charge supply a written total of the money when it is turned in at the office.
13. Do not make loans to staff.
14. Receipt and sign receipts for all income.
15. Receipt money at least every 2 days.
16. Write numbers of receipts on deposit slips, such as 999-1065.



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## **802.4 SCHOOL FEES**

All voluntary student activity fees must be approved prior to the start of school by the Board.  
(See Policy 503.7.1)

Accurate records will be kept of textbooks and other materials provided and checked out to students for their use. Appropriate fines will be assessed for extra-ordinary wear and tear, damage or breakage, or loss of textbooks and materials.

Teachers are to examine books and charge for excessive damage. Minimum charge of \$2.00 with additional amount prorated according to the age and condition of the book. Fees are to be turned into the Principal who will remit them to the Administration Office.

Policy History:

Adopted on: September 19, 1985

Revised January 14, 2010

Revised September 8, 2011

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## **802.5 INVENTORIES**

Inventory changes (due to new purchases, end of life cycle, or relocation) should be submitted to the designated person on a monthly basis who will then maintain a master inventory document, which shall be stored in the district office.

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Policy History:

Adopted on: September 19, 1985

Revised on: September 8, 2011

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## **802.6 Financial Operations--Back-up Personnel**

The board directs the superintendent to arrange for and maintain, in addition to the business manager and superintendent, back-up personnel for both school and district financial related functions.

Adopted on January 14, 2010 as “Financial Operations—Back-up Personnel”

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## **802.7 COAL DELIVERIES**

People holding contracts to deliver coal to the schools, shall furnish a weight slip and have each load signed for, at the time of delivery, by the custodian or Principal of the school.

Policy History:

Adopted on: September 19, 1985

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## **802.8 PAYROLL REPORT/PAY-DAY**

The payroll report will be submitted on the Friday before the regular board meeting each month.

Payroll checks will be issued on the 25<sup>th</sup> of each month or the last, preceding work day when the 25<sup>th</sup> falls on a weekend, holiday, or school vacation day (e.g. Thanksgiving, Christmas, Spring Break).

At the time payroll is issued the business manager is authorized to forward obligated payments to payroll related retirement and insurance agencies. These checks should appear as part of the next month's bill list.

Policy History:

Adopted on: September 19, 1985

Revised on: January 14, 2010

Revised on: September 8, 2011

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## **802.9 SALES TAX REPORT**

These reports are due at the Administrative Office the 15<sup>th</sup> of each month covering the preceding month. Sales tax monies are to be remitted with the reports. Expenditures of funds from tax sources are not subject to sales tax, whereas expenditures with student funds are subject to sales tax which must be collected and reported.

Policy History:

Adopted on: September 19, 1985

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## **802.10 SCHOOL BUILDING/GROUNDS USE AND RENTAL**

PURPOSE OF THIS POLICY

I. General

A. District school facilities are available for use by non-school organizations, groups, and individuals within the conditions and limitations provided by this policy.

B. Scheduling by non-school persons or groups will not interfere with any school function.

C. Proper arrangements must be secured with the school principal/supervisor of the facility concerned.

D. Persons or groups using or renting school facilities will abide by the conditions of other district policies regarding behavior and conduct while in or on school owned facilities.

E. No school equipment is authorized for use by private groups or individuals except as allowed under section 802.10.IVA.

F. Non-school persons or groups must obtain and sign a contract for use form from the principal prior to use.

G. Persons or groups using school facilities will be responsible for damage and/or loss resulting from their presence.

H. Supervision: The principals have the primary responsibility to ensure that those persons or groups requesting use of facilities understand the policies and expectations of the school and school district relating to supervision. Principals may authorize individuals who are not employed by the district to supervise one-time events only. If a person or group is requesting a facility for multiple day use, the request must be approved by school board action.

I. Waiver of Fees: Only the school board can authorize a waiver of the required fees for use of school district facilities. This would apply to private persons or groups as well as non-profit groups or organizations which may be using a facility on a regular basis.

J. Use by any group or individual may be refused or terminated at any time, if such use is deemed detrimental to students, staff, community members, or building.

II. Non-Profit Groups and Organizations:

A. For occasional use by organized adult non-profit groups for service or church activities, and when arranged in advance, no rental fee will be charged.

B. Groups using a facility regularly will be charged sufficiently to pay operating costs and supervision/custodial services.

III. Private Persons and Groups:

A. For use of district facilities by private persons or groups, rental charges and supervision/custodial fees will be assessed at the rates established by the District.

IV. Rental of District Facilities:

A. The hourly charges listed are assessed to cover costs of heat, lights, water, and supervision/custodial services necessary to operate the facility used. Time is from building opening to closing.

<b>Facility</b>	<b>Operational (Charge/Session <u>12</u>-4 hrs.)</b>	<b>Supervision/Custodial (Service/hr.)</b>
High School Gymnasiums	\$100.00	\$15.00

ALC Gymnasium w/o food/drinks	\$30.00	\$15.00
ALC Gymnasium with food/drinks	\$50.00	\$15.00
ALC Board Room Kitchen	\$15.00	\$15.00
ALC Auditorium	\$15.00	\$15.00
WJHS Auditorium	\$15.00	\$15.00
Terreton Elem. Multipurpose	\$15.00	\$15.00
Classrooms (All)	\$10.00	\$15.00
WJHS Ballfields	Cost of lights plus 30% extra equipment use charge	\$15.00
Competition Facilities	TBD and approved by the board on an event by event basis.	
Elementary School Grounds	\$20.00 per day	\$15.00
Equipment/Furniture	A deposit of not less than \$100 and up to 10% of the estimated value of the equipment/furnishings must be deposited with the Business Manager. The rental rate will be determined upon requested and must be based upon comparative value, but not less than \$15 per day.	

Rent and Supervision/Custodial charges for building use are to be collected in advance. A \$500.00 security deposit will be collected and returned (less cleaning/damage cost) for gym rental.

V. The supervision/custodial fee (when needed) is charged to provide for:

- A. Opening and closing facility.
- B. Fire protection and security.
- C. Clean up.
- D. General assistance and supervision.

VI. The above cost schedule may be adjusted on an as needed basis by board approval.

VII. Payment:

- A. Payment for rental of school district facilities is to be made directly to the principal of the school, payable to "West Jefferson School District #253" (if in check form).
- B. Payment is to be made prior to, or immediately after, the use of the facility. Principals will

remit all receipted monies to the district office within 3 business days. Principals will provide the user with a receipt showing explanation of the costs.

VIII. Supervisors/custodians providing supervision to school facilities for non-school functions must submit a monthly claim showing dates, time and place where supervision took place.

Policy History:

Revised on: March 20, 2003

Revised on: September 8, 2006

Revised on: January 14, 2010

Revised on: September 8, 2011

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## **802.11 CAPITALIZATION OF FIXED ASSETS**

The West Jefferson School District #253 Board of Trustees has elected to adopt the following capitalization policy for financial statement fixed asset reporting, pursuant to the requirements of Governmental Accounting Standards Board Statement Number 34.

New equipment with a purchase price of \$5,000.00 and higher will be capitalized on a per item basis.

Donated assets with a fair market value of \$5000.00 and higher will be capitalized on a per item basis.

The estimated useful life of assets will be determined by using the guidelines set forth by the Idaho State Department of Education.

The method of depreciation to be used will be the straight-line method.

Policy History:

Adopted on December 11, 2003

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## **803 RETENTION OF DISTRICT RECORDS**

In compliance with Section 33-506, Idaho Code, the Board of Trustees of West Jefferson School District #253 establishes the following guidelines to provide administrative direction pertaining to the retention and/or disposal of district records.

It is the policy of West Jefferson School District #253 Board of Trustees that district records shall be retained and/or disposed of as follows:

1. Records to be retained permanently:

- a. Official Board Minutes in official minute book, including attachments
- b. Titles, Deeds or Certificates, Easements, Water Rights to District property
- c. Court orders and related pleadings
- d. Certificated personnel folders, registry of teacher certifications, teachers contracts
- e. Annual attendance summaries by building
- f. School certification reports
- g. Master Pupil Records (Student records)
- h. Annual reports to Board
- i. Audited Financial Statements
- j. Adopted School Budgets
- k. Personnel records
- l. Bond Documents
- m. Construction documents and drawings
- n. Legal documents
- o. Accident reports/claims
- p. Payroll registers

2. Records to be retained three (3) years:

- a. Bills and receipts
- b. Paid tax anticipation notes
- c. Levy certificates
- d. Auditor's reports
- e. Correspondence
- f. Copies of State and Federal reports
- g. Enrollment attendance data

3. Records to be retained for five (5) or more years:

- a. Bank statements
- b. Canceled checks, warrants, paid claims and vouchers (IC-33-701)
- c. Title I Records or until all pending audits or review are completed
- d. Chapter 2 or until all pending audits or reviews are completed
- e. Title VI-B or until all pending audits or reviews are completed
- f. Bond certificates (cancelled)

4. Records to be retained for other time periods:

- a. Canceled bonds and coupons, one(1) year following repayment in full of entire bond issue
- b. Ballots and oaths of election; for the period of time represented by the election (i.e. such as the trustee's term of office.)
- c. Ballots for bond elections for the time period represented by the bond.
- d. Expired liability/property insurance policies, eight (8) years
- e. Expired worker's compensation insurance policies, ten (10) years

In the event that district records do not correspond to any of the above listed categories, the Superintendent will determine the period of retention for a particular record.

The district's official records and any copy thereof that may be deemed to be confidential and/or not intended to be disseminated to the public, will be shredded before being disposed of. The Board of Trustees must approve any request from the district to destroy records.

Policy History:

Adopted on: March 16, 2005

Revised on: June 19, 2008

Revised on: January 14, 2010

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