

POLICY REFERENCE MANUAL

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FISCAL MANAGEMENT GOALS AND OBJECTIVES

The school board recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the board intends:

1. To encourage advance planning through the best possible budget procedures.
2. To explore all practical and legal sources of financial income.
3. To guide the expenditure of funds so as to achieve the greatest educational returns.
4. To require maximum efficiency in accounting and reporting procedures.
5. To maintain a level of per pupil expenditure needed to provide high quality education.

As trustee of community, state, and federal funds allocated for use in local education, the school board has the responsibility to protect the funds and use them wisely.

Reviewed: April 10, 2017

FISCAL YEAR

The fiscal year is defined as beginning annually on September 1 and ending on August 31 inclusive.

Annual financial records shall refer to records based on the fiscal year.

Reviewed: April 10, 2017

Legal Reference: Neb. Statute 79-1091

BUDGET PLANNING, PREPARATION AND SCHEDULES

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected.

A budget for the school district shall be prepared annually for the board's review. The budget shall include the following:

- the amount of revenues from sources other than taxation;
- the amount of revenues to be raised by taxation;
- an itemization of the amount to be spent in each fund; and,
- a comparison of the amount spent and revenue received in each fund for like purposes in the immediately preceding fiscal year.

It shall be the responsibility of the superintendent to prepare the budget for review by the board and place it on file with the district prior to publication of the budget hearing notice.

The board shall adopt and certify a budget for the operation of the school district to the county auditor by September 20. It shall be the responsibility of the board secretary to file the adopted and certified budget with the county auditor and other proper authorities.

The board may amend the budget for the fiscal year in the event of unforeseen circumstances or correct a clerical, mathematical or accounting error. The board shall follow the procedures for public review and adoption of an amended or corrected budget as outlined by statute.

The board will review the financial condition of the district monthly, and shall require the superintendent to prepare a monthly reconciliation statement. This statement will show the amount expended during the month, total (to date) for the fiscal year, receipts and remaining balances in each fund. This statement will be used as a guide for projected purchasing and as guide for budget transfers.

During the budget year, the superintendent may transfer any unencumbered balance or portion thereof from the expenditure authorization of one (1) account to another, subject to limitations provided by state laws and approval by the Board.

Reviewed: April 10, 2017

Legal Reference: Neb. Statute 13-501 et seq.; 79-1083 et seq.

Cross Reference: 204.03 Public Hearings; 704 Accounting System; 705 Revenue; 706 Expenditures

Homer Community School District
BUDGET ADOPTION PROCESS

Members of the school district community shall have an opportunity to review and comment on the proposed budget at a public hearing held separately from any regularly scheduled meeting before the adoption of the proposed budget by the board. The public shall be apprised of the proposed budget for the school district by its publication in the newspaper of record and on its website, if it has one, at least 4 calendar days prior to the hearing. The hearing shall not be limited by time and any member of the public who wishes to speak on the proposed budget statement must be allowed to address the board for a reasonable amount of time. The board must make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including a comparison with the prior year's budget.

The hearing notice shall contain the following information:

The certified taxable valuation under section 13-509 for the prior year, the certified taxable valuation under section 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

The board's budget resolution setting its property tax request shall include the following information:

1. The name of the district;
2. The amount of the property tax request;
3. The following statements:
 - i. The total assessed value of property differs from last year's total assessed value by ____ percent;
 - ii. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$ ____ per \$100 of assessed value;
 - iii. The district proposes to adopt a property tax request that will cause its tax rate to be \$ ____ per \$100 of assessed value; and
 - iv. Based on the proposed property tax request and changes in other revenue, the total operating budget of the district will exceed last year's by ____ percent; and
4. The record vote of the board in passing such resolution or ordinance.

After the public hearing on the budget and any modifications of the budget deemed

MANAGEMENT OF CAPITAL RESERVES

Capital reserve funds are to be managed in the best interests of the district. All capital reserve accounts shall be initiated by a resolution of the board. The superintendent or business manager will report to the board on a regular basis regarding rates of return and make recommendations as needed to best utilize the district's reserves. The superintendent shall specifically report to the board monthly the dollar amount of all reserve funds. The sum of all reserves including contingency funds, depreciation funds and cash reserves may not exceed the percentage of the general fund budget as shown below:

<u>Average district daily membership</u>	<u>Allowable reserve percentage</u>
0 – 471	45
471.01 – 3,044	35
3,044.01 – 10,000	25
10,000.01 and over	20

Revised: April 10, 2017

Legal Reference: Neb. Statute 79-1027

DEPOSITS AND TRANSFERS

Each year at its annual meeting, the board shall designate by resolution the name and location of the Nebraska located financial depository institutions to serve as the official school district depository or depositories.

It shall be the responsibility of the board secretary to include the resolution in the minutes of the meeting.

When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. School district monies received without a designated purpose may be transferred in this manner. School district monies received for a specific purpose or upon vote of the people may only be transferred by board resolution when the purpose for which the monies were received has been completed.

It shall be the responsibility of the superintendent to make recommendations to the board regarding transfers and to provide the information justifying the transfer.

Revised: April 10, 2017

Cross Reference: 203.01 Board Organizational Meeting
 203.05 Treasurer
 705.01 Local, State, Federal or Miscellaneous Revenue

FINANCIAL RECORDS

The board shall receive monthly financial statements showing the financial condition of the school district as of the last day of the preceding month. Such statement will reflect the cash position of the respective accounts. Annual fund balances shall be reported in accordance with the requirements of the Governmental Accounting Standards Board (GASB) statement 54.

Financial records of the school district shall be maintained in accordance with generally accepted accounting principles (GAAP) as required or modified by law. School district monies shall be received and expended from the appropriate fund and/or account. The board, by board resolution, shall establish the following funds as needed:

- General Fund
- Depreciation Fund
- Employee Benefit Fund
- Contingency Fund
- Activities Fund
- Student Fee Fund
- School Lunch Fund
- Bond Fund
- Special Building Fund
- Qualified Capital Purchase Undertaking Fund
- Cooperative Fund

The resolution establishing such funds shall state the type of fund, name of the fund and purpose of the fund.

GASB 54 Requirements

Definitions:

Fund balance is a measurement of available financial resources. Fund balance is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance between amounts that are considered nonspendable, such as fund balances associated with long term loan receivables or inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

Restricted - amounts limited by external parties such as constitutional provisions, legislation, state statutes and regulations, or grand requirements. This applies to the Depreciation Fund, Employee Benefit Fund, Student Fee Fund, Bond Fund and Special Building Fund balances.

Committed - amounts limited by Board policy or Board action. Action must be taken by the Board to commit fund balance for the designated purpose prior to the end of the fiscal year. The Lunch Fund balance is a Committed Fund balance by approval of the yearly budget. Formal actions of the Board also commit a portion of the General Fund balance.

Assigned - amounts that are intended for a particular purpose. Generally balances in some special revenue funds and portions of the General Fund are assigned by the superintendent.

Unassigned - amounts available for consumption or not restricted in any manner such as General Fund Balances not specifically committed or assigned.

In committing fund balances to a designated purpose, the Board acts as the district's highest level of decision making. A Board resolution must be passed in order to establish, modify or rescind a commitment of fund balance. These resolutions may be amended from time to time according to the wishes of the Board.

Use Of Fund Balances

A restricted fund balance will be reduced to the extent that the underlying reason for the restriction has been eliminated.

Should the district experience an excess of expenditures over revenues for a given fiscal year, fund balance will be consumed in the following order:

1. Restricted fund balance to the extent that expenditures related to the restriction contributed to the excess of expenditures over revenues.
2. Committed fund balance to the extent that expenditures related to the commitment contributed to the excess of expenditures over revenues. If a plan for periodic use of committed fund balance is reviewed and approved by the School Board, committed fund balance will not be reduced by more than the amount designated in the plan.
3. Assigned fund balance to the extent that expenditures related to the assignment contributed to the excess of expenditures over revenues.
4. Unassigned fund balance for any remaining excess of expenditures over revenues.

The superintendent or designee may assign fund balance for items deemed appropriate at any time prior to the issuance of the audited financial statements for a given year. The superintendent shall be responsible for implementing this policy.

Legal Reference: NDE Rule 2
Governmental Accounting Standards Board Statement 54

Cross Reference: 705 Revenue
706 Expenditures

Revised: April 10, 2017

INVENTORIES

The district will maintain a complete property inventory which lists all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playground, etc.) and equipment with a value greater than \$500. The inventory shall also include all district supplies with a value greater than \$500. The district's inventory will be updated as necessary to include property newly purchased or disposed.

Current records shall be maintained for the receipt, distribution/disposal and inventory of commodity foods as required by federal law.

The board may authorize the employment of an appraisal company to assist with the inventory procedure.

Revised: April 10, 2017

AUDITS

An auditing firm shall be retained at the close of each fiscal year for the purpose of auditing and making necessary reports to the board and the Nebraska Department of Education (NDE). The superintendent shall use a request for proposal procedure in selecting an auditor. The superintendent shall arrange with the firm for an audit examination of all financial, transportation, food service and attendance records of the district, in accordance with state law. Confidential and privileged communications between the district and its auditor, including all auditor work products, are hereby closed to the extent permitted by statute.

The audit examination shall be made in accordance with generally accepted auditing standards, to include such reviews and tests of the accounting system, books and records, and other underlying data as are necessary to come to an informed opinion as to the financial affairs of the district. The audit report shall include the requirements as enumerated in statute.

Each member of the board shall receive a copy of the audit report, and copies shall be furnished to the Commissioner of Education and the Auditor of Public Accounts no later than November 5. A copy of the auditor's letter to management, resulting from the audit, and the district's responses to that letter shall be filed with the Commissioner of Education no later than January 31. The superintendent shall be responsible for filing copies of the audit with the proper authorities.

Reviewed: April 10, 2017

Legal Reference: Neb. Statute 79-1089
 NDE Rule 1

NOTICE

PREVENTION OF IMPROPER USE OF TAXPAYER FUNDS

This notice is posted in compliance with the Every Student Succeeds Act:

To report fraud, waste, abuse, misuse or mismanagement of taxpayer funds,
please contact the Office of Inspector General of the Department of
Education.

Phone: 1-800-MIS-USED

Approved: September 12, 2016 Reviewed: April 10, 2017

SETTLEMENT OF CLAIMS

The district shall maintain a public record of all settled claims. The record of claims settled in the amount of at least fifty thousand dollars, or one percent of the total annual district budget, whichever is less, shall include a written executed settlement agreement. The agreement shall contain a brief description of the claim, the party or parties released under the settlement, and the amount of any financial compensation paid by or to the district on its behalf.

Specific portions of the claim may be withheld from the public record only as provided by state statute. Upon settlement, the agreement shall be included as a board agenda item at the next regularly scheduled board meeting. This policy does not require the board or district employees to comment on the settlement agreement.

This policy does not apply to claims made in connection with insured or self-insured health insurance contracts.

Approved: April 10, 2017

Legal Reference: Neb. Statute 84-712
 LB742

Cross Reference: 706 Expenditures

LOCAL, STATE, FEDERAL, OR MISCELLANEOUS REVENUE

Local

The Board of Education, through the adoption of the annual budget, shall prepare an estimate of the amount of money to be raised by taxation for the ensuing school year, the rate required to produce the amount, and the rate necessary to sustain the district meeting principal and interest payments on the bonded indebtedness and providing the funds to meet other legitimate district purposes.

Whenever it becomes necessary, in the judgment of the Board, to increase the tax rate beyond the authorized level (the amount last approved by the voters of the district or as subsequently revised according to law), the Board shall determine the rate of taxation necessary to be levied in excess of the existing rate and submit the proposition to the voters of the district.

State

The Board of Education will accept all available state funds to which the district is entitled by law or through regulations of the State Board of Education and/or Nebraska Department of Education. State funds, both categorical and general, are based upon objective formula. The superintendent shall be responsible for ensuring that the district files the required reports and forms to secure the amount of state funds to which it is entitled.

Federal

Applications shall be made for federal funds when available, provided that none of the conditions of acceptance is in conflict with state law, the policies, rules and procedures of the Board of Education and the objectives of the district. The school district shall comply with all federal requirements governing these moneys, and shall account for each federal project separately and expend said funds as authorized by the approval project application only.

Reviewed: April 10, 2017

Legal Reference: Neb. Statute 79-1084; 77-3444

USAGE FEES, ADMISSIONS AND ROYALTIES

The board may permit the use of district facilities for civic and recreational purposes. A schedule of fees to be charged non-school related groups for the use of school facilities for various events may be established and periodically reviewed by the board. This revenue shall be used for the purpose of furthering the educational opportunity of the district's students. All such transactions will be carried out in accordance with state law.

Although the board will avoid lease arrangements that involve it in property management activities, temporary use of surplus real property by another public agency, private individual, or other legal entity may be authorized by the board.

Such use will be for a fixed term and subject to regulations and written agreement designed to protect the school district from any expense, loss, or liability arising out of such use. These lease arrangements will be based on a sealed bid for no more than a three-year period, with the district retaining the right to redeem the property for school purposes, if necessary.

When an application for use of a particular school facility has been approved, responsibility for maintaining records and for collecting and remitting and/or disbursing fees will rest with the superintendent or designee. The superintendent or designee will collect all fees from the user at the time the approved application is filed, and will make necessary arrangements for custodial services required.

Rental fees and any fees collected for use of school facilities will be deposited in the district's general fund unless otherwise specified by the board.

Revised: April 10, 2017

Cross Reference: 710 Disposition of School Property
 1006.01 Community Use of School District Buildings, Sites and Equipment

FREE ADMISSIONS PASSES

The following persons will be issued free guest passes for all school activities, including athletic events:

1. All full time district employees and current board members;
2. Senior citizens (65 years of age or older);
3. Volunteers (doctors, fire department, police department);
4. Unpaid officials who perform frequently at athletic events (scorekeepers, public address personnel, photographers);

In addition, all Conference and Nebraska Schools Activities Association (NSAA) passes will be honored.

Children under age six, accompanied by an adult, may be admitted free.

Any employee who has completed 20 years of service to the district will be recognized with a life-time pass to all school activities. A life-time pass will also be given to school board members who have served at least one terms in office. The Board may also grant a live-time pass to any person who has made a significant contribution to the school district.

It is the practice of the school district to grant residents 65 years of age and older a life-time pass upon request at the administration office.

Revised: April 10, 2017

Legal Reference: Neb. Statute 79-518

PURCHASING PROCEDURES

The Board recognizes the importance of a sound fiscal management program and expects the district to maintain an efficient and consistent procedure in purchasing materials and services for the school district.

All purchasing for the district will adhere to an approved purchase process that clearly establishes the contractual arrangement between the supplier and the school district.

Requests for equipment, materials, books, supplies, reimbursement claims and subsidiary accounts shall be made through the principal to the superintendent. No payment of a bill will be made without proper purchase documentation. The board may enter into multi-year contracts for periods not to exceed seven years, for the provision of utility services, refuse disposal, transportation services, maintenance services, financial services, insurance, security services, and instructional materials, supplies, and equipment.

The superintendent shall have the authority to authorize purchases costing under \$10,000 without prior board approval. When it is reasonable and practical to do so, the superintendent will request competitive bids for goods and services to ensure the best use of the district's financial resources. Competitive sealed bids are required in many instances for construction, remodeling or repair of school-owned buildings or site improvements that cost \$100,000 or more.

When obtaining competitive bids, the purchase will be made from the lowest responsible bidder based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, the targeted small business procurement goal and other factors deemed relevant by the board.

The district will follow NDE guidelines and applicable state statutes for any purchases made through the Nebraska Department of Administrative Services.

Legal Reference: Neb. Statute 73-106
 Neb. Statute 79-515
 Neb. Statute 79-10,104

Approved 8-12-19 Reviewed _____ Revised _____

PETTY CASH

Petty cash funds will be established annually in the amount of \$200 for each school building and for the central administrative office. Such funds will be used for the payment of properly itemized bills of nominal amounts and under conditions calling for immediate payment. Allowances, responsibility, security and accounting of petty cash funds will be in accordance with Board policy and requirements of law.

The handling and processing costs of a single purchase order for nominal purchases are very expensive. To facilitate small expenditures, a petty cash revolving fund will be established for each building and the district administration office.

Administrative regulations will be developed establishing the amount of petty cash to be allowed, the maximum dollar amount for a single purchase, and the accounting system to be used for record keeping.

Petty cash will not be used to thwart or circumvent established purchasing procedures. It is a convenient accommodation to facilitate immediate acquisition of low-cost goods and services in an efficient manner.

Staff members may purchase items with the approval of the administrator or Business Manager.

Records will be kept of all expenditures from the petty cash fund and receipts will be furnished to account for all money expended. Expenses will be assigned to the proper budget account.

Petty cash funds are not to be used for the following purposes:

- travel;
- salaries and casual labor;
- school supplies in excess of \$25;
- items costing more than \$25;
- telephone; and
- loans to staff.

A petty cash voucher is required for each disbursement from a petty cash fund including refunds. Each voucher should have documentation attached in the form of receipts and invoices.

BIDDING PROCEDURES

The purchasing procedure of the school district shall not only ensure the best possible price for goods and services, but shall also operate efficiently and economically. The construction of facilities which may exceed an expenditure of \$100,000 shall be advertised and submitted for bid in the manner required by law. This limit does not apply to the acquisition of existing buildings, purchase of new sites or site expansions by the district. Other purchases or contractual services may be advertised and submitted for bid as directed by the Board or when, in the opinion of the superintendent, the welfare of the district will be served. All bids must be submitted in sealed envelopes, addressed to the Board and plainly marked with the name of the bid and the time of the bid opening. Bids shall be opened and examined publicly.

The Board reserves the right to reject any or all bids or any part of any bid and accept that bid which appears to be in the best interest of the school district. The Board reserves the right to waive any informalities in any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.

Revised: April 10, 2017

VENDOR RELATIONS

The district welcomes business and bids from all eligible vendors. Preferential treatment will not be extended to any vendor. Orders will be placed on the basis of quality, price and delivery, with past services being a factor if other considerations are equal.

Salesmen or agents may not solicit staff members during hours when students are present. superintendent or designee may allow sales representative or agents of educational products to contact staff members at times that will not interfere with the educational program.

No district employee will receive compensation of any kind from any vendor in return for the sale of supplies or services. This does not exclude minor gratuities commonly provided by a business to all of its customers.

Revised: April 10, 2017

PURCHASING ON BEHALF OF EMPLOYEES

Generally, the school district shall not purchase items on behalf of employees. The school district may in special circumstances do so. It shall be within the discretion of the board to determine when such circumstances exist.

No purchase shall be made unless the employee has paid the school district prior to the order being placed and the employee has agreed to be responsible for any taxes or other expenses due.

Reviewed: April 10, 2017

PAYMENT FOR GOODS AND SERVICES

The board will give final approval to all payments of bills. Payment of bills shall be submitted by the superintendent for the board's approval only after verification of delivery and satisfaction by the department or staff receiving the item(s). No payment for goods or services shall be made unless both an itemized invoice showing the name of the person or firm to whom payment is due is presented, and a receiving document bearing the signature of an authorized school employee is on file. Furthermore, the invoice must have been issued in response to an approved purchase order. The superintendent shall audit all claims, and shall submit the same to the Board of Education for approval and authorization for payment.

School district moneys shall be disbursed only upon final board approval of the monthly list of bills. Funds may be distributed prior to board approval only if: (a) purchasing circumstances require immediate payment; (b) district payment schedules work an undue hardship on the vendor; (c) early payment avoids a late charge; or (d) early payment secures a discount advantage for the district. All payments made under the authority of this paragraph shall be reported to the Board of Education in the next listing of bills for approval.

Each district check shall show the legal identification of the district by name and address, and the depository or investment account upon which the check is drawn. It shall also specify the amount to be paid and to whom payment is made, from what funds, for what purpose, the date of payment and the number of the check.

Approved: March 14, 2011 Reviewed: April 10, 2017

SUSPENSION AND DEBARMENT

The district may not subcontract with or award subgrants to any person or company equal to or in excess of \$25,000 in any Federal assistance program who is debarred or suspended and is required to check for excluded parties at the System for Award Management, SAM (formerly the Excluded Parties List System, EPLS) website before any procurement transaction. This list is located at: <http://www.sam.gov/>.

In the event a vendor, person or company under consideration to be awarded a bid or contract for goods or services to be funded by any Federal assistance program is on the ineligibility list at SAM the district shall comply with the contracting restrictions as outlined in accordance with Federal regulations.

The following language shall be inserted into all vendor contracts equal to or in excess of \$25,000 funded wholly or in part by Federal Assistance Programs:

Certification Regarding Suspension, Debarment and Ineligibility

To the best of its knowledge and belief, neither the contractor or its principals are presently suspended, debarred, proposed for debarment or otherwise declared ineligible for the award of contracts by any Federal agency by the inclusion of the contractor or its principals in the current "LIST OF PARTIES EXCLUDED FROM FEDERAL PROCUREMENT OR NONPROCUREMENT PROGRAMS" published by the U.S. Government's System for Award Management. The contractor shall provide immediate written notice to the District if at any time the contractor learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

It shall be the responsibility of the superintendent to implement this policy.

Approved: April 10, 2017

PROCUREMENT PLAN – SCHOOL FOOD AUTHORITIES

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and/or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the State Agency.

Procurement Policy

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than \$150,000 per year (per procurement event or in aggregate purchases) this organization will follow the informal Small Purchase Procedure.
- When the annual total for food service program related items is greater than \$150,000 per year (per procurement event or in aggregate purchases) this organization will follow the Formal Competitive Solicitation Procedures.

Micro-Purchase Procedures

Micro-Purchases may be used for annual transactions under \$3,500 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

Small Purchase Procedures

For purchases made below the small purchase threshold, Small Purchase Procedures will be utilized to purchase necessary goods and services. When Small Purchase Procedures are used, this organization will take the following steps:

1. Contact a minimum of three potential vendors
2. Document each vendor's quoted price
3. Select the company that provides the lowest, most responsive, and responsible bid
4. Inform all bidding companies in writing of the final decision made by the sponsor
5. Write contract for meal service between the sponsor and the winning bidder.

Formal Competitive Solicitation Procedures

For purchases made in excess of the small purchase threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this organization will take the following steps:

Homer Community School District

1. Prepare an Invitation for Bid (“IFB”) or Request for Proposal (“RFP”) document specifically addressing the items to be procured
 - a. Include detailed specifications
 - b. Ensure price will be most heavily weighted
2. Publicly announce and advertise the bid/proposal at least 21 calendar days prior to bid opening
 - a. Announcements will include the date, time and location in which bids will be opened
3. Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
 - a. Responsible bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
4. Award the contract
 - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
 - b. At least two weeks before program operations begin
 - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
5. Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the bid threshold established in the sponsor’s procurement policy statement is less than \$50,000, the smaller bid threshold will govern.)

This organization incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210, 3016 and 3019.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles. 2 CFR 200.319(a)(6)/7 CFR 3016.36(c)(3)(i)/7 CFR 3019.44(a)(3)(iv)]
- C. Documentation: We shall maintain for the current year and the preceding three years all menus, production records, invitations to bid, bid results, bid tabulations or any other significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)/7 CFR 3016.36(9)]
- D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers,

- volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)/7 CFR 3016.36(3)(1-1 v)] cv bnm
- E. Procurement Review Process: This procurement plan shall receive an internal program review on an annual basis by a staff person who is not associated with food service procurement process. This review shall be summarized in written form and kept with the other required program documentation.
- F. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)] [7 CFR Part 3016.36(b)(2)]
- G. General Requirements:
- Small, minority and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
 - A cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. [2 CFR 200.323(a)]
 - Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]
- H. Duties of Food Service Supervisor:
1. To work with staff and clients in developing acceptable menus for breakfast and lunch.
 2. To compile market orders or requisitions for purchases which accurately reflect the total quantities of required foods to be ordered per (day, week or month).
 3. To place and confirm orders with vendors, or make plans to purchase the required items.
 4. To keep program menus up to date by testing and using new products and seeking feedback from staff and clients.
 5. To send out bid quotation forms to vendors who have expressed an interest in doing business with the sponsor.
 6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
 7. To work with vendors on a fair and equal basis.
 8. To develop a list of acceptable brands. (Multiple brands per bid item when possible.)
 9. To conduct an in-house procurement review once per year.

PAYROLL PROCEDURES

The payroll period for the school district shall be monthly. Employees shall be paid on the 20th of each month. If this day is a holiday, recess, or weekend, the payroll shall be paid on the last working day prior to the holiday, recess or weekend.

It shall be the responsibility of the superintendent to issue payroll to employees in compliance with this policy.

The requirements state in the Negotiated Contract between employees in a certified collective bargaining unit and the board regarding payroll periods of such employees shall be followed.

Reviewed: April 10, 2017

SALARY DEDUCTIONS

Ease of administration shall be the primary consideration for payroll deductions, other than those required by law. Payroll deductions shall be made for federal income tax withholdings, state income tax withholdings, social security, and the School Retirement Fund.

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. Requests for these deductions shall be made in writing to the superintendent. Requests for purchase or change of tax-sheltered annuities may be made monthly.

It shall be the responsibility of the superintendent to determine which additional payroll deductions will be allowed.

The requirements stated in the Negotiated Contract between employees in a certified collective bargaining unit and the board regarding payroll deductions of such employees shall be followed.

Reviewed: April 10, 2017

Legal Reference: Neb. Statute 79-901 et seq.

Cross Reference: 407.06 Certificated Employee Tax Shelter Programs
413.05 Support Staff Tax Shelter Programs

EXPENSE AUTHORIZATION AND REIMBURSEMENT

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the superintendent and business manager.

Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel will be reimbursed when the travel has the advance authorization of the superintendent. The superintendent may grant authorization without prior board action when the travel expense has been anticipated and incorporated into the operational budget of the program involved. The board will later ratify such approval.

Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

The board authorizes the superintendent to establish regulations controlling vehicle allowance payments to employees for use of private vehicles in transaction of school district business and reimbursement for educational meetings transportation and lodging costs.

The mileage rate shall be the state approved, unless in a collective bargaining agreement or individual employment contract, for travel by private vehicle will be set by the board at its annual organizational meeting.

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

Revised: April 10, 2017

INSURANCE PROGRAM

The district administrators will work with providers of the district's health insurance program to obtain accurate and detailed information describing employee insurance benefits and the procedures governing those benefits. This may include the scheduling of and annual review by representatives of the insurance provider to explain changes to the benefits program.

Reviewed: April 10, 2017

CASH IN SCHOOL BUILDINGS

The amount of cash that may be kept in the school building for the purpose of making change shall be sufficient for that day's operations.

A minimal amount of cash shall be kept in the central administration office at the close of the day. Excess cash shall be deposited in the authorized depository of the school district. Funds raised by students shall be kept in the vault.

It shall be the responsibility of the superintendent to determine the amount of cash necessary for each day's operations and to comply with this policy.

Reviewed: April 10, 2017

DISPOSITION OF SCHOOL PROPERTY

The board may, at any time, declare district real estate and improvements as surplus and authorize its disposal when such property is no longer useful to the district, unsuitable for use, too costly to repair or obsolete.

If reasonable attempts to dispose of surplus properties fail to produce a monetary return to the district, the board may dispose of them in another manner.

The superintendent may dispose of all obsolete, surplus, unwanted and/or excessively damaged equipment and supplies owned by the district in accordance with the following procedures:

1. Items estimated by the superintendent or business manager to have a value of less than \$250 may be sold by the superintendent at prices estimated to be the market values of the items. All sales by the superintendent will be recorded by item, price and buyer;
2. Property or materials estimated by the superintendent or business manager to be greater than \$250 may be declared surplus and may be sold by the superintendent through a bidding procedure. If public sales fail to produce any interested buyers or bidders, remaining unsold materials may then, at the superintendent's discretion, be disposed of as scrap or junk or be donated to appropriate charitable or educational agencies.

Revised: April 10, 2017