

Equivalence in Instructional Staff and Materials

The Board directs that all schools within the District are, to the greatest extent possible, equivalent in teaching, administrative and other staff, and in provision of curricular materials and instructional supplies so that programs and services throughout the schools of the District are substantially comparable.

The Superintendent shall follow state and federal guidelines in determining equivalence on an annual basis. The Superintendent shall also submit an annual report to the District's Board as to the status of the District regarding equivalence and shall submit this policy, all administrative procedures, and the District-wide salary schedule to the State Board of Education.

This policy must be submitted to the State Board of Education biennially along with the Districtwide salary schedule.

Legal Reference: 20 U.S.C. § 6321 No Child Left Behind: Comparable Service –
Equivalence in Instructional Staff and Materials

Policy History

Adopted on: September 12, 2016

Revised on:

FINANCIAL MANAGEMNT

7100

Budget and Program Planning

The annual budget is evidence of the Board's commitment to the objectives of the instruction programs. The budget supports the District's immediate and long-range goals and established priorities within all areas: instructional, non-instructional, and administrative programs.

Prior to presentation of the proposed budget for adoption, the Superintendent shall prepare, for the Board's consideration, recommendations with supporting documentation which shall be designed to meet the needs of students within the limits of anticipated revenues.

Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the Board.

Policy History

Adopted on: September 12, 2016

Revised on:

Budget Implementation and Execution

Once adopted by the Board, the operating budget shall be administered by the Superintendent and his or her designees. All actions of the Superintendent or designees in executing the programs and/or activities delineated in that budget are authorized according to these provisions:

1. Expenditure of funds for the employment and assignment of staff shall meet the legal requirements of the State of Idaho and adopted Board policies;
2. Funds held for contingencies may not be expended without approval from the Board;
3. A listing of warrants describing goods and/or services for which payment has been made must be presented for Board approval each month; and
4. Purchases shall be made according to the legal requirements of the State of Idaho and adopted Board policy.

Legal Reference: I.C. § 33-701 et seq.

Fiscal Affairs of School District

Policy History

Adopted on: September 12, 2016

Revised on:

Documentation and Approval of Claims

All financial obligations and disbursements must be documented in compliance with the statutory provisions and audit guidelines. The documentation will specifically describe acquired goods and/or services, the budget appropriations applicable to payment, and the required approvals. All purchases, encumbrances and obligations, and disbursements must be approved by the administrator designated with the authority, responsibility, and control over the budget appropriations. The responsibility for approving these documents should not be delegated.

The District Business Manager will be responsible for the development of the procedures and forms to be used in the requisition, purchase, and payment of claims.

Policy History

Adopted on: September 12, 2016

Revised on:

Disclaimer:

District Financial Fraud or Theft is a criminal matter and covered by State laws. This policy is merely a guideline so that all District employees understand the possible repercussions of such actions. If you have questions regarding fraud and/or theft, please contact your District legal counsel and/or your local law enforcement agency.

FINANCIAL MANAGEMENT

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Financial Fraud and Theft Prevention

All District employees, Board members, consultants, vendors, contractors, and other parties maintaining a business relationship with the District shall act with integrity and due diligence in matters involving District fiscal resources.

The Superintendent shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, and fiscal irregularities within the District. All staff members shall be alert for any indication of fraud, financial impropriety, or irregularity within his or her areas of responsibility.

The Superintendent shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. While investigating and responding to the financial fraud allegations, the Superintendent or Chair of the Board will give priority to avoiding possible retaliation or reprisals.

Staff Responsibilities

Any employee who suspects that financial fraud, impropriety, or irregularity has occurred shall immediately report those suspicions to the Superintendent who shall have the primary responsibility for initiating necessary investigations. Additionally, the Superintendent shall coordinate investigative efforts with the District's legal counsel, auditing firm, and other internal or external departments and agencies, including the county prosecutor's office and law enforcement officials, as the Superintendent may deem appropriate.

An employee who believes they have suffered reprisal, retaliation, or discrimination for a report under this policy shall report the incident(s) to the Superintendent. The Board will attempt to ensure that no employee who makes such a report will suffer any form of reprisal, retaliation, or discrimination for making the report. Employees are prohibited from preventing or interfering with those who make good faith disclosures of misconduct. This policy shall not apply when an employee knowingly makes a false report.

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In the event the concern or complaint involves the Superintendent, the concern shall be brought to the attention of the Chair of the Board who is hereby empowered to contact the District's legal counsel, auditing firm, and any other agency to investigate the concern or complaint.

Definition

As used in this policy, "fraud" refers to intentionally misrepresenting, concealing, or misusing information in an attempt to commit fiscal wrongdoing. Fraudulent actions include, but are not limited to:

1. Behaving in a dishonest or false manner in relation to District assets, including theft of funds, securities, supplies, or other District properties;
2. Forging or altering financial documents or accounts illegally or without proper authorization;
3. Improper handling or reporting of financial transactions;
4. Personally profiting as a result of insider knowledge;
5. Disregarding confidentiality safeguards concerning financial information;
6. Violating Board conflict of interest policies; and
7. Mishandling (destroying, removing, or misusing) financial records of District assets.

Internal Controls

The following internal controls shall be a regular practice of the District in an effort to prevent the possibility of fraud:

1. **Budgetary Transfers:** The transfer of appropriations is important for the Superintendent, Business Manager, and treasurer, and all should have written confirmation of the information.
2. **Treasurer's Receipts:** The treasurer should have receipts and numbered duplicates for everything paid out in his or her custody;
3. **Checks:** The treasurer shall keep personal custody of any signature stamps and maintain a log for every check written;
4. **Audit:** An individual not connected to the business office should audit the check register regularly;
5. **Conduct Background Checks on Potential Business Office Employees:** Check all possible references, not just those offered, and perform criminal background checks on key business officials and other warranted positions; and

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6. Segregate functions within the business office so as to avoid the opportunity for fraud without collusion.

Policy History

Adopted on: September 12, 2016

Revised on:

Financial Reporting and Audits

The Board directs that financial reports of all District funds shall be prepared in compliance with statutory provisions and generally accepted accounting and financial reporting standards. In addition to the reports required for local, State, and federal agencies, financial reports will be prepared monthly and annually and presented to the Board. The financial reports shall reflect the financial activity and status of the District funds.

Appropriate interim financial statements and reports of financial position, operating results and other pertinent information will be prepared to facilitate management control of financial operations.

The Board directs that District audits shall be conducted in accordance with Idaho code § 67450B. Each audit shall be a comprehensive audit of the affairs of the District and the District funds. The audits shall comply with all statutory provisions and generally accepted governmental auditing standards, as defined by the United States Government Accountability Office. Within ten (10) days after receiving the audit from the District's independent auditor, the School District shall file two (2) copies of the completed audit report with the legislative counsel at:

Idaho Legislative Services Office
Legislative Services Audit
Staff of Legislative Counsel
P.O. Box 83720
Boise, Idaho 83720-0054

The report shall be filed with the State Department of Education after its acceptance by the Board of Trustees not later than November 10.

Legal Reference: I.C. § 33-701 Fiscal Year – Payment and Accounting of Funds
 I.C. § 67-450B Independent Financial Audits by Government Entities

Policy History

Adopted on: September 12, 2016

Revised on:

Fiscal Accountability and IDEA Part B Funds

The District must ensure fiscal accountability at each phase in the use of Individuals with Disabilities Education Act (IDEA) Part B funds. The purpose of this policy is to ensure that the District complies with the State Department of Education requirements described in the Idaho State Department of Education IDEA Funding Manual.

Use of IDEA Part B Funds

The District shall use IDEA funds only to pay excess costs of providing special education and related services to children with disabilities. A cost is determined to be an excess cost of providing special education only if it meets each of the following criteria:

1. The cost would not exist in the absence of special education needs;
2. The cost is not also generated by students without disabilities; and
3. If the cost is specific to a particular child and it is documented if that child is on an Individual Education Plan (IEP).

The Board directs the Superintendent to establish procedures and internal controls to ensure that IDEA Part B funds are used only for allowable, excess costs of providing special education and that these costs are accounted for in the proper function/program codes described in 34 CFR 300.202-205. These procedures and controls shall also ensure the accuracy of the District's Excess Cost Calculation, as required by 34 C.F.R. 300.16 and Appendix A to 34 C.F.R.300.

Time and Effort Reporting

In order to determine if personnel costs are allowable under IDEA Part B, the District shall maintain auditable "time and effort" documentation that show how each employee paid with IDEA Part B funds spent his or her compensated time. Such documents are written reports of how the time was spent.

The Board directs the Superintendent to establish a system for time and effort reporting that complies with the requirements of OMB Circular A-87 and OMB Circular A-133.

Maintenance of Effort

In order to ensure that the requirement of Maintenance of Effort is met, the Board directs the Superintendent to establish a means of tracking and reporting local expenditures separate from the expenditure of State funds. This is to be done for the purpose of verifying that local funds are used for special education expenditures.

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Parentally-Placed Private School Children

The District must ensure that it is providing the appropriate portion of IDEA Part B funds to children receiving special education at private schools within the boundaries of the District. To accomplish this, the Board directs the Superintendent to establish procedures to accurately track and report expenditures for services provided to parentally-placed private school children.

Property Procurement and Tracking

The Board directs the Superintendent to establish written procedures to ensure that the District's mechanism for procurements using IDEA Part B funds conforms to the standards outlined in 34 C.F.R. 80.36. The Board also directs the Superintendent to establish a system to maintain adequate inventory management of property purchased with IDEA Part B funds.

Property records in the inventory management system should include, at a minimum:

1. Property description;
2. Identification number;
3. Source of funding;
4. Acquisition date and cost;
5. The location, use, and condition of the property; and
6. Any ultimate disposition data including the date of disposal and sale price of the property.

In addition to the above information, the inventory management system should ensure that all source documents in support of the above information are maintained throughout the life and disposition of the equipment. These records should be updated frequently so that every piece of equipment purchased with federal funds can be accounted for at any given time.

Retention of Records

The Board directs the Superintendent to ensure that fiscal records are retained for a minimum of three (3) years from the obligation of funds. These records shall be available for inspection if required.

Legal Reference: 34 C.F.R. §§80.36 Procurement
 34 C.F.R. §§80.42 Retention and Access Requirements for Records
 34 C.F.R. §§300.132-133 Provision of Services for Parentally-Placed
 Private School Children with Disabilities
 34 C.F.R. §§300.16 Excess Costs
 34 C.F.R. §§300.202-205 Use of Amounts
 34 C.F.R. §§300, Appendix A Excess Costs Calculation

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Fiscal Accountability Checklist: For Sub-Recipients of IDEA Part B
Funds

OMB Circular A-87

OMB Circular A-133

Policy History

Adopted On: September 12, 2016

Revised On:

Student Activity Fund

The Board is responsible for the establishment and management of student activity funds. The purpose of student activity funds shall be to account for revenues and disbursements of those funds raised by students through recognized student body organizations and activities, including:

1. Admission charges for interscholastic activities;
2. The sale of yearbooks and annuals;
3. Student fee collections which are used to provide more than one activity or benefit to all of the students of a school or school building; and
4. Receipt from vending machines located on school property.

The funds collected by the schools shall be maintained in accounts requiring two (2) authorized signatures for the distribution of funds: one signature shall be by a person designated by the Board and the other shall be a designated signatory of the District.

The funds shall be deposited and expended by regular check in a bank account maintained by the District for each student activity fund. The use of the student extra- and co curricular funds is limited to the benefit of the students. All funds collected or received for school programs, activities, or students use are by Idaho law public monies and the care, custody, control, and accounting for such monies is the duty and responsibility of the treasurer and the administrative officer of the District. The treasurer of the District shall provide accounting procedures for the receipt, deposit, expenditure, and withdrawal of such moneys.

The management of student activity funds shall be consistent with sound business practices. Authority is delegated to the Superintendent to require each school within the District to conform to accounting procedures for the receipt, deposit, and withdrawal of funds. A report of the activity of these funds shall be submitted to the Board each month by the treasurer. This includes providing for the safekeeping of monies, proper accounting and administration of the funds, and compliance with the Board of Trustees policies and procedures. The Superintendent is responsible for the proper collection, disbursement, and control of all school activity funds.

For other activity or student funds, the Board may create a separate fund(s) and implement procedures for the accounting and control of the same.

Projects for the raising of funds shall generally contribute to the educational experience of students and shall not detract from the instructional program. All fundraising projects and Solicitation of funds outside the school must have the approval of the Superintendent.

Legal Reference: I.C. § 33-705 Activity Funds

Policy History:

Adopted on: September 12, 2016

Revised on:

Property Records

Property records and inventory records shall be maintained on all land, buildings, and physical property under the control of the District. Such records shall be updated annually.

For purpose of this policy, "equipment" shall mean a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, and does not lose its identity when incorporated into a more complex unit. The Superintendent shall ensure that inventories of equipment are systematically and accurately recorded and are updated annually. Property records of facilities and other fixed assets shall be maintained on an ongoing basis. No equipment shall be removed for personal or nonschool use except according to Board policy.

Property records shall show, appropriate to the item recorded, the:

1. Description and identification;
2. Manufacturer;
3. Date of purchase;
4. Initial cost;
5. Location;
6. Serial number, if available; and
7. Model number, if available

Equipment may be identified with a permanent tag that provides appropriate District and equipment identification.

Cross Reference: 7210

GASB Statement 34 (Accounting System)

Legal Reference: I.C. § 33-701

Fiscal Year – Payment and Accounting of Funds

Policy History

Adopted on: September 12, 2016

Revised on:

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FINANCIAL MANAGEMENT

7300

Revenues

The District will seek and utilize all available sources of revenue for financing its educational programs. This includes revenues from non-tax, local, State, and federal sources. All revenues received for the District will be properly credited to the appropriate fund and account as specified by federal and State statute and the accounting and reporting regulations for Idaho school districts.

The District will collect and deposit all direct receipts of revenues as necessary but at least once monthly. The District will make an effort to collect all revenues due from all sources, including, but not limited to, rental fees, bus fees, fines, tuition fees, other fees and charges.

Policy History

Adopted on: September 12, 2016

Revised on:

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FINANCIAL MANAGEMENT

7305

Investment of Funds

Pursuant to Idaho Code §33-701, the Board authorizes the Superintendent to invest all or part of any plant facilities reserve fund, or any fund accumulated for the payment of interest on, and the redemption of, outstanding bonds, or other obligations of the District. The Superintendent shall develop criteria and procedures for appropriate investments which shall be reviewed by the Board. A progress report of investments shall be made to the Board on a regular basis.

Policy Considerations

The investment policy shall be reviewed annually by the Superintendent or designee and recommended changes will be presented to the Board for consideration.

Investments may be made only in those instruments approved by, and in a method in conformity, with State law including any instrument permitted by law for the investment of State moneys.

Legal Reference:	I.C. § 33-701	Fiscal Year - - Payment & Accounting of Funds
	I.C. § 67-1210	Investment of Idle Moneys

Policy History

Adopted on: September 12, 2016

Revised on:

Purchasing Authorization and Control

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to state purchasing and federal procurement requirements. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$1,000, except the Superintendent shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of the District or the health and safety of the staff or students. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with state purchasing and federal procurement requirements. Staff members shall not obligate the District without express authority. Staff members who obligate the District without proper authorization may be held personally responsible for payment of such obligations.

Bids and Contracts

With the exception of the purchase of curricular materials, whenever the cost of any construction, repair, or improvement; or the acquisition, purchase, or repair of any equipment; or other personal property necessary for the effective operation of the District exceeds twenty-five thousand dollars (\$25,000.00), formal bids shall be called for by issuing public notice as specified in statute as well as following federal procurement requirements. Specifications shall be prepared and be made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the trustees may reject any bid, reject all bids, and publish notice for bids once again. If after calling for bids a second time, no satisfactory bid is received, the Board may proceed under its own direction, subject to the approval of the State Board of Education.

In determining what bid is the lowest responsible bidder, the District will not only take into consideration the amount of the bid. The District will also consider the skill, ability, and integrity of a bidder to do faithful and conscientious work and promptly fulfill the contract according to the letter and spirit. References for the bidder should be contacted.

The Superintendent shall establish bidding and contract awarding procedures that align with state purchasing and federal procurement requirements.

Cooperative Purchasing

The District may cooperatively enter into contracts with one (1) or more districts to purchase

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materials necessary or desirable for the conduct of the business of the District provided that the purchasing cooperative follows state purchasing and federal procurement requirements.

Personnel Conflicts of Interest

No employee will make any purchase or incur any obligations for or on behalf of the District from any private business, contractor, or vendor in which or with which the employee has a direct or indirect financial or ownership interest.

Purchases or contracted services from any private business or venture in which any employee of this District has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following procedures:

1. The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or the vendor;
2. The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by the District;
3. The interested employee will not be involved in any part of bidding process, including but not limited to, preparing specifications, advertising, analyzing, or accepting bids; and
4. This policy will apply to any organization, fund, agency, or other activity maintained or operated by the District.

No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or as a result of placing any purchase order with a business, contractor, or vendor on behalf of the District nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of \$50 or less in value.

Procurement Under a Federal Award

In addition to the conflicts of interest outlined above, no employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such conflicts of interest include instances where any of the following has a financial or other interest in or a tangible personal benefit from a firm considered for a contract:

1. The employee, officer, or agent;
2. Any member of his or her immediate family;
3. His or her partner; or
4. An organization which employs or is about to employ any of the parties listed above.

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The following activities are prohibited:

1. The purchase during the school day of any food or service from a District contractor or vendor for individual use;
2. The removal of any food, supplies, equipment, or school property without proper authorization;
3. Individual sales by District personnel of any school property, including used items.

Violations

Any District officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination.

Cross Reference: 7400P Procurement Under a Federal Award
7407 Public Procurement of Goods and Services

Legal Reference: I.C. § 33-601 Real and Personal Property – Acquisition,
Use or Disposal of Same.
I.C. § 33-402 Notice Requirements
I.C. § 33-316 Cooperative Contracts to Employ Specialized Personnel
and/or Purchase Materials
I.C. § 18-1351 Bribery and Corrupt Practices – Definitions
I.C. § 59-701 Ethics in Government
U.S.C § 200.317 Procurement by States
U.S.C § 200.318 General Procurement Standards
U.S.C § 200.320 Methods of Procurement to be Followed

Policy History

Adopted on: September 12, 2016

Revised on:

SOUTH LEMHI SCHOOL DISTRICT NO. 292

FINANCIAL MANAGEMENT

7405

Public Works Contracting and Procurement

No contract involving a public works project shall be let to any contractor who is not licensed as required by the laws of this State. Further, the District shall at all times adhere to the bidding requirements for public works contracting and procurement as set out in State law.

Public Works Contractor Licensure Requirements

\$0 to \$10,000	No licensure requirement	IC 54-1903 (i)
\$10,000 and above	Licensure required	IC 54-1903 (i)

Exemptions from Public Works Contractor Licensure

Less than \$10,000 alteration, improvement, or repair.	Single project with any number of trades	IC 54-1903 (i) for construction,
Less than \$50,000 for construction, alteration, improvement or repair.	Single project for which no responsive statement of interest was received from a licensed contractor, per IC 67-2805 (1)	IC 54-1903 (i)
Any construction, or repair due to an emergency.	Pursuant to the provision of, Chapter 10, Title 46 Idaho Code	IC 54-1903 (k) alteration,

Public Works Construction Bidding

\$0 to \$25,000	No bidding requirements	IC 67-2803 (2)
\$25,000 to \$100,000	Semi-formal bidding: Issue written requests for bids describing the work to at least 3 licensed contractors. Allow 3 days for written response; prior to bid. Keep records for 6 months. <u>Accept low bid, or reject all bids.</u>	IC 67-2805 (2) objections 1 day
\$100,000 and above	Formal bidding 2 Options A & B:	IC 67-2805 (3)

Category A – Open to all licensed contractors. Publication requirements. Written objections allowed. May request bid security/bond. Accept low bid, or reject all bids. See code for details.

Category B – Open to pre-qualified contractors. After pre-qualification is determined, the bidding process is in the same manner as Category A.

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Legal Reference: I.C. § 54-1903 Unlawful to Engage in Public Works Contracting
Without License
I.C. § 67-2801 et seq. Purchasing by Political Subdivisions

Policy History

Adopted on: September 12, 2016

Revised on:

SOUTH LEMHI SCHOOL DISTRICT NO. 292

FINANCIAL MANAGEMENT

7407

Public Procurement of Goods and Services

The District shall at all times adhere to the bidding requirements for the procurement of goods and services as set out in State law.

\$0 to \$25,000	No bidding requirements	IC 67-2803 (2)
\$25,000 to \$50,000	Semi-formal bidding: Issue written requests for bids describing goods or services desired to at least three (3) vendors. Allow three (3) days for written response, unless an emergency exists; One (1) day for objections. Keep records for six (6) months. <u>Accept low bid, or reject all bids.</u>	IC 67-2806 (1)
\$50,000 and above	Formal bidding: Publish bid notice at least two (2) weeks in advance of bid opening. Make bid specifications available; written objections allowed. May request bid security/bond. Can reject all if able to purchase more economically in the open market.	IC 67-2806 (2)

Exemptions to Public Procurement of Goods and Services Bidding

Personal Property	Already competitive bid (piggy-banking)	IC 67-2803 (1)
Less than \$25,000	Contracts or purchases of goods or services	IC 67-2803 (2)
Any Amount	Payments of Wages	IC 67-2803 (3)
Any Amount	Personal or professional services performed by an independent contractor. (Refer to info on qualifications in IC 67-2320)	IC 67-2803 (4)
Any Amount	Procurement of an interest in real property – lease or purchase	IC 67-2803 (5)
Any Amount	Procurement of insurance	IC 67-2803 (6)
Any Amount	Costs of Joint Powers participation	IC 67-2803 (7)
Any Amount	Emergency Expenditures	IC 67-2808 (1)

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Legal Reference: I.C. § 67-2801 et seq. Purchasing by Political Subdivisions

Policy History

Adopted on: September 12, 2016

Revised on:

FINANCIAL MANAGEMENT

7410

Petty Cash Funds

The use of petty cash funds shall be authorized for specific purchases only. Those purchases will include individual purchases of supplies and materials under the amount of fifty dollars (\$50), postage, delivery charges, and freight. Individual personal reimbursements which exceed fifty dollars (\$50) should not be made from petty cash funds. Petty cash accounts will be maintained as cash on hand, and the total dollar amount of each petty cash account will be limited to \$200.

The District Business Manager shall be responsible for establishing the procedures involving the use and management of petty cash funds.

Policy History

Adopted on: September 12, 2016

Revised on:

Personal Reimbursements

While it is recommended that all purchases of goods or services be made within established purchasing procedures, there may be an occasional need for an employee to make a purchase for the benefit of the District from personal funds. In that event, an employee will be reimbursed for a personal purchase under the following criteria:

1. It is clearly demonstrated that the purchase is of benefit to the District;
2. The purchase was made with the prior approval of an authorized administrator;
3. The item purchased was not available from resources within the District; and
4. The claim for personal reimbursement is properly accounted for and documented with an invoice/receipt.

The District Business Manager will be responsible for the development of the procedures and forms to be used in processing claims for personal reimbursements.

Policy History

Adopted on:

Revised on:

SOUTH LEMHI SCHOOL DISTRICT NO. 292

FINANCIAL MANAGEMENT

7430

Travel Allowances and Expenses

Every District employee and Trustee will be reimbursed for travel expenses while traveling outside of the District and engaged in official District business. All travel expenses must be reported on the established travel expense and voucher forms and, for employees, approval must be granted prior to traveling by the Superintendent.

The District Business Manager will be responsible for the development of procedures and forms to be used in connection with travel expense claims and reimbursements.

Legal Reference: I.C. § 33-701

Fiscal Year – Payment and Accounting of Funds

Policy History

Adopted on: September 12, 2016

Revised on:

SOUTH LEMHI SCHOOL DISTRICT NO. 292

FINANCIAL MANAGEMENT

7500

New Fees or Increase of Fees

The Superintendent or designee shall review annually fees assessed to determine if an increase, decrease, new fee, or other change is necessary. The Superintendent or designee shall report the fee findings to the Board at least annually.

In the event a fee increase of four-percent (4%) or less from the prior fee amount is necessary, the Board can review and vote on such a fee increase. However, in the event a fee increase of five percent (5%) or more from the prior fee amount is necessary, the Board shall hold a hearing upon such proposed fee increase at a regular or special meeting of the Board.

The Board shall provide notice of the meeting according to Idaho Code § 63-1311A. Meeting notice shall include the reason for the meeting, (i.e. the Board is considering a fee increase that is in excess of five percent (5%) of the amount of fees last collected prior to such decision). If the Board is considering assessing a new fee, the meeting notice shall indicate such.

Cross Reference: 3440 Student Fees, Fines & Charges
 7300 Revenues

Legal reference: I.C. § 63-1311A Advertisement of and Hearing on Fee Increases
 I.C. § 33-603 Payment of Fees or Returning of Property
 I.C. § 60-106 Qualifications of Newspapers Printing Legal Notices

Policy History

Adopted on: September 12, 2016

Revised on:

Declaration of Financial Emergency

This section and related Board policies shall apply in the instance of a financial emergency. However, any subsequently enacted statute or amendment to existing statutes shall have control over this policy and replace this policy as well as all other related policies, procedures, and forms.

The Board of Trustees is dedicated to sound and efficient financial management. Recognizing the limitations and fluctuations in funding and the potential negative impact on the District's fiscal status due to historical revenue and/or expenditure issues, the District must take specific action to ensure education remains the primary goal and responsibility of the District. In the event that the financial situation of the District necessitates such action the Board will consider a declaration of financial emergency.

Prior to declaring a financial emergency, the Board shall hold a public meeting for the purpose of receiving input concerning possible solutions to the financial problems facing the District.

Legal reference: I.C. § 33-402 Notice Requirements
 I.C. § 33-515 Issuance of Renewable Contracts
 I.C. § 33-522 Financial Emergency
 I.C. § 33-801 School District Budget

Policy History

Adopted on: September 12, 2016

Revised on:

SOUTH LEMHI SCHOOL DISTRICT NO. 292

FINANCIAL MANAGEMENT

7600FA1

Declaration of Financial Emergency Resolution

DECLARATION OF FINANCIAL EMERGENCY

WHEREAS, the State Department of Education has certified that conditions *(a) (b) and/or (c)* *(include all that have been met)* of Idaho Code Section 33-522 (2) have been met;

WHEREAS, the Board of Trustees of South Lemhi School District No. 292 met on _____ *(insert date)* to review the financial state of the District;

WHEREAS, the Board of Trustees posted notice on _____ *(insert date)* of a public meeting to gather input concerning possible solutions to the financial emergency facing the District;

WHEREAS, the Board of Trustees held a public meeting on _____ *(insert date)* to gather input concerning possible solutions to the financial emergency facing the District pursuant to Idaho Code Section 33-522(1); and

WHEREAS, the Board of Trustees project that the District's general fund balance, excluding funds restricted by State or federal law and considering both anticipated expenditures and revenue is less than 5 ½ percent of the District's unrestricted general fund budget pursuant to Idaho Code Section 33-522(2)(f) and thus the District has determined that the required condition in paragraph (f) of Idaho Code Section 33-522(2) has been met;

NOW, THEREFORE BE IT RESOLVED, on _____ *(insert date)* that the Board of Trustees of South Lemhi School District No. 292 declares a financial emergency pursuant to Idaho Code Section 33-522 for the Fiscal Year ____ *(insert year)*.

SOUTH LEMHI SCHOOL DISTRICT NO. 292

FINANCIAL MANAGEMENT

7600FA2

DECLARATION OF FINANCIAL EMERGENCY

WHEREAS, the Board of Trustees of the South Lemhi School District No. 292 met on _____(*insert date*) to review the financial state of the District;

WHEREAS, the Board of Trustees posted notice on _____(*insert date*) of a public meeting to gather input concerning possible solutions to the financial emergency facing the District;

WHEREAS, the Board of Trustees held a public meeting on _____(*insert date*) to gather input concerning possible solutions to the financial emergency facing the District pursuant to Idaho Code Section 33-522(1);

[NOTE: Select from one of the following, or both of the following, if applicable in regard to paragraph (d) or paragraph (e)]

WHEREAS, pursuant to paragraph (d) of subsection 33-522(2), Idaho Code, the Board of Trustees has determined that the amount of property tax revenue to be collected by the District that may be used for any general fund purpose, with the exception of any emergency levy funds, is reduced from the prior fiscal year, and the amount of said reduction represents more than 1½ percent of the District’s general fund budget for combined State and local revenues from the prior fiscal year;

WHEREAS, pursuant to paragraph (e) of subsection 33-522(2), Idaho Code, the Board of Trustees has determined that the District’s general fund has decreased by at least 1½ percent from the previous year’s level due to a decrease in funding or natural disaster, but not as a result of a drop in the number of support units or the index multiplier calculated pursuant to section 331004A, Idaho Code, or a change in the emergency levy; and

WHEREAS, the State Department of Education has certified that the conditions set forth in paragraph (f) of section 33-522(2), Idaho Code, have been met in that the District’s unrestricted general fund balance, which excludes funds restricted by State or federal law and considering both anticipated expenditures and revenue, is less than 5½ percent of the District’s unrestricted general fund budget at the time the financial emergency is declared or for the fiscal year for which the financial emergency is declared;

NOW, THEREFORE BE IT RESOLVED, on _____(*insert date*) that the Board of Trustees of the South Lemhi School District No. 292 declares a financial emergency pursuant to Idaho Code Section 33-522 for the Fiscal Year ____ (*insert year*).

Declaration of Financial Emergency Procedure

Financial Emergency Declaration Requirements

If the State Department of Education certifies that one or more of the conditions below in paragraphs 1, 2, or 3 are met, then the Board of Trustees may declare a financial emergency if it determines that the condition in paragraph 6 is also met. Alternatively, the Board may declare a financial emergency if it determines that either of the conditions in paragraph 4 or 5 of this subsection are met and the State Department of Education certifies that the condition set forth in paragraph 6 is also met.

1. Any of the base salary multipliers in section 33-1004E, Idaho Code, are reduced by 1½ percent or more from any prior fiscal year.
2. The minimum instructional salary provision in section 33-1004E, Idaho Code, is reduced by 1½ percent or more from any prior fiscal year.
3. The amount of total general fund money appropriated per support unit is reduced by greater than 3 percent from the original general fund appropriation per support unit of any prior fiscal year.
4. The amount of property tax revenue to be collected by the District that may be used for any general fund purpose, with the exception of any emergency levy funds, is reduced from the prior fiscal year, and the amount of said reduction represents more than 1½ percent of the District's general fund budget for combined State and local revenues from the prior fiscal year.
5. The District's general fund has decreased by at least 1½ percent from the previous year's level due to a decrease in funding or natural disaster, but not a result of a drop in the number of support units or the index multiplier calculated pursuant to section 33-1004A, Idaho Code, or a change in the emergency levy.
6. The District's unrestricted general fund balance, which excludes funds restricted by State or federal law and considering both anticipated expenditures and revenue, is less than 5½ percent of the District's unrestricted general fund budget at the time the financial emergency is declared or for the fiscal year for which the financial emergency is declared.

SOUTH LEMHI SCHOOL DISTRICT NO. 292

Negotiations

Upon the declaration of financial emergency, the Board shall have the power to reopen the salary and benefits compensation aspects of the negotiated agreement, including the length of the certificated employee contracts and the amount of compensation and benefits. And, if the parties to the negotiated agreement mutually agree, the Board shall also have the power to reopen the other matters contained within the negotiated agreement directly affecting the financial circumstance in the District.

The Board and the local education association will meet and confer in good faith for the purpose of reaching agreement on such issues. If an agreement has not been reached, the Board may impose its last, best offer following the outcome of the due process hearing.

Due Process Hearing

If the Board takes action after the declaration of a financial emergency and such action is directed at more than one certificated employee and if mutually agreed to by both parties, the Board shall use the following procedure to conduct a single, joint due process hearing for all affected certificated employees within sixty-seven (67) days of the declaration of financial emergency or on or before June 22, whichever shall occur first. The due process hearing shall not be required if the Board and the local education association reach an agreement.

1. The Superintendent may recommend the change in the length of the term stated in the current contract or reduce the salary of any certificated employee by filing with the Board written notice specifying the purported reasons for such changes.
2. Upon receipt of such notice, the Board acting through its duly authorized administrative official, shall give the affected employees written notice of the reductions and the recommendation of the change in the length of the term stated in the current contract or the reduction of salary, along with written notice of a hearing before the Board prior to any determination by the Board.
3. The hearing shall be scheduled to take place not less than six (6) days nor more than fourteen (14) days after receipt of the notice by the employees. The date provided for the hearing may be changed by mutual consent.
4. The hearing shall be open to the public.
5. All testimony at the hearing shall be given under oath or affirmation. Any member of the Board, or the Clerk of the Board, may administer oaths to witnesses or affirmations by witnesses.

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6. The employees may be represented by legal counsel and/or by a representative of a local or State education association.
7. The Chair of the Board, or the designee of the Chair, shall conduct the hearing.
8. The Board shall cause an electronic record of the hearing to be made or shall employ a competent reporter to take stenographic or stenotype notes of all the testimony at the hearing. A transcript of the hearing shall be provided at cost by the Board upon request of the employee.
9. At the hearing the Superintendent shall present evidence to substantiate the reduction contained in such notice.
10. The employees may produce evidence to refute the reduction. Any witness presented by the Superintendent or by the employees shall be subject to cross-examination. The Board may also examine witnesses and be represented by counsel.
11. The affected employees may file written briefs and arguments with the Board within three (3) days after the close of the hearing or such other time as may be agreed upon by the affected employees and the Board.
12. Within seven (7) days following the close of the hearing, the Board shall determine and, acting through its duly authorized administrative official, shall notify the employees in writing whether the evidence presented at the hearing established the need for the action taken.

Length of Financial Emergency

A financial emergency shall be effective for one (1) fiscal year unless the District qualifies in subsequent years due to additional reductions or applicable conditions.

Annual Meeting and Notice Requirements

If a financial emergency has been declared, the notice of annual meeting and the notice of the annual budget hearing shall be posted for not less than five (5) days, and by such further notice as shall provide reasonable notice to the patrons of the District if publication in a newspaper is not feasible. If the District has declared a financial emergency, no later than fourteen (14) days prior to its annual meeting, the Board shall have prepared a budget, and held a public hearing.

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Contract Date Impact

The time requirements of sections 33-514(2) and 33-515(2), Idaho Code, shall not apply in the event a financial emergency is declared.

Policy History

Adopted on: September 12, 2016

Revised on: