

SCRIBNER-SNYDER BOARD POLICY MANUAL

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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.

Legal Reference: Neb. Statute 79-1091

Approved: May 2012 Reviewed: September 2014 Revised _____

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 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 at least 5 days prior to the hearing.

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the board will approve the proper resolutions to adopt and appropriate the budget.

The superintendent will ensure all necessary documentation is submitted to the county auditor as required by statute.

Legal Reference: Neb. Statute 13-506

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DEPOSITS AND TRANSFERS

The board shall designate by resolution the name and location of the Nebraska located financial depository institution or 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.

The district may borrow money to the amount of seventy percent (70%) of the unexpended balance of the total anticipated receipts for the current year. All short-term loans which the board of education has authorized shall be borrowed from a responsible organization offering the most favorable interest rates. Such short-term loans shall mature not more than one year from the date thereof.

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

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

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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. Other financial records as may be determined necessary by either the board or the administration shall be presented periodically.

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.

Legal Reference: NDE Rule 2

Cross Reference: 705 Revenue
706 Expenditures

Approved: May 2012 Reviewed: September 2014 Revised _____

INVENTORIES

The Board of Education shall require the administration to maintain and update a physical inventory of all supplies (consumable and non-consumable) and equipment at a minimum of one time per year. The board of education shall have the care and custody of all supplies and equipment of the district.

The superintendent shall be authorized to establish procedures for recording, checking and disposing of supplies and equipment of the district.

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.

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 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.

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

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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.

Legal Reference: Neb. Statute 84-712
 LB742

Cross Reference: 706 Expenditures

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. Resident senior citizens (65 years of age or older).

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

Children under age five, 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 two terms in office. The Board may also grant a life-time pass to any person who has made a significant contribution to the school district.

Legal Reference: Neb. Statute 79-518

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GIFTS, GRANTS AND BEQUESTS

The board believes gifts, grants, and bequests to the school district may be accepted when they will further the interests of the school district. The board shall have sole authority to determine whether the gift furthers the interests of the school district.

Gifts, grants, and bequests shall be approved by the board. Once it has been approved by the board, a board member or the superintendent may accept the gift on behalf of the school district.

Due to the investment of time and resources needed for the application process, the superintendent must provide approval prior to submitting application for any grants. The superintendent will consider whether the requirements and goals of the grant are in keeping with the educational plans and goals of the district, and whether acceptance of the grants will cause undue burdens on the district.

Gifts, grants, and bequests once accepted on behalf of the school district shall become the property of the school district. Gifts, grants, and bequests shall be administered in accordance with terms, if any, agreed to by the board.

Cross Reference: 403.04 Gifts to Employees
 509.01 Class or Student Group Gifts

Approved: May 2012 Reviewed: September 2014 Revised _____

Business Operations

Purchasing Policies

The Superintendent shall ensure that all purchases are made in the interest of economy and efficiency. Where necessary, standards and procedures shall be established to accomplish the following policies of the Board of Education:

1. Purchases up to \$15,000. For the greatest efficiency in expediting purchases, the administration shall be authorized to purchase any item specifically budgeted which has a sale price within the established limit.
2. Purchases from \$15,000 up to \$90,000. The Superintendent shall request the submission of proposals for purchases which have a sale price within the established limit. The Superintendent shall receive and evaluate all proposals in making a recommendation to the Board of Education for acceptance. The Board of Education may review all proposals submitted relating to the recommended purchase. Since this is a proposal system, not a bidding process, the school district in no way shall be obligated to arbitrarily award the contract to the lowest proposal, but shall reserve the right to reject any and all proposals or to waive any informality in any proposal it deems advisable, and to award to the proposer which, in its opinion, is most desirable.
3. Purchases of \$90,000 and above. The Superintendent shall advertise for sealed bids which shall be opened in conformity with any applicable laws and in compliance with any procedures established by the Superintendent. The Board retains the right to determine the responsibility of the bidders, and shall award the contract to the lowest responsible bidder meeting specifications, be the bidder a member or apart from the local community.
4. Any school employee who orders any supplies or equipment outside of that which has been included in the annual budget and without written authorization of the principal or superintendent shall be personally liable for payment for the supplies or equipment purchased.
5. School employees or students purchasing supplies and equipment out of an activity account must first secure a purchase order from the principal authorizing the purchase. Failure to do so will cause the person to be personally liable for payment for the supplies or equipment purchased.

Credit Card Purchasing Program

1. The Board of Education authorizes the Superintendent or designee to contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating a purchasing card program on behalf of the District.

2. The Board of Education delegates to the Superintendent or designee: (a) the determination of the type of purchasing card or cards to be utilized in the District's purchasing card program; and (b) the determination of which employees shall be approved or disapproved to be assigned a purchasing card in the District's purchasing card program. The Superintendent shall submit the approved names to the Board, from time to time.
3. The District's purchasing card program may only be utilized for the purchase of goods and services for and on behalf of the District. No officer or employee of the District shall use a purchasing card for any unauthorized use.
4. An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany an authorized cardholder's purchase, the Superintendent or designee shall temporarily or permanently suspend said cardholder's purchasing card privileges.
5. Upon the termination or suspension of employment of an individual using a purchasing card, the Superintendent or designee shall immediately close such individual's purchasing card account and said employee shall immediately return the purchasing card.

Legal Reference: Neb. Rev. Stat. § 13-610

PETTY CASH

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.

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.

Business OperationsProcedures—Bidding Construction Projects

The District shall bid every project for the construction, remodeling, or repair of any school-owned building or for site improvements when the contemplated expenditures for the project is over \$40,000.00. The bidding procedures shall comply with the requirements of state law and shall include the following:

1. Notice to Bidders: The Administration shall prepare a notice to bidders containing a general description of the scope of the project being bid; the location of the project; the means of obtaining project documents, including plans and specifications; the date and hour bids will close; and the date, hour and place bids are to be returned, received and opened, and a provision that such bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders, when the hour is reached for the bids to close.
2. Regular Manner of Advertisement for Bids: The notice to bidders shall be published one time in a newspaper of general circulation in the School District. The notice shall be published at least seven (7) days prior to the date designated for the opening of such bids. The Board of Education or Administration may, in its sole discretion, elect to utilize further advertisement for bids as it may determine appropriate to secure a sufficient number of qualified bidders for the scope of the project.
3. Bid Opening: When the hour is reached for such bids to close, bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders.
4. Contract Award: The contract shall be awarded to the lowest responsible bidder as to the extent required by law. When not so required, the award shall be made on the basis of consideration of the contract award criteria determined appropriate by the Board or administration.
5. Performance and Payment Bonds. Whenever any contract is entered into for the erecting, furnishing, or repairing of any building or other public structure or improvement, the contractor shall be required, before commencing such work, to furnish a performance, labor and material payment bond. The bond requirement shall not apply, however, to any project bid or proposed which has a total cost of \$10,000 or less unless the School Board or Administration includes a bond requirement in the specifications for the project. The bond shall be in an amount not less than the contract price. The bond shall be conditioned on the faithful performance of the contract and the payment by the contracting party of all laborers and mechanics for labor that is performed and of all material and equipment rental that is actually used or rented in connection with the improvement project and the performance of the contract. Such bond shall contain such provisions as are required by statutes, and be in a form prescribed and required by the district.

6. Retention of an Architect or Engineer. The School District shall not engage in the construction of any public works involving architecture or engineering unless the plans, specifications, and estimates have been prepared and the construction has been observed by an architect, a professional engineer, or a person under the direct supervision of an architect, professional engineer, or those under the direct supervision of an architect or professional engineer; provided that such requirement shall not apply to any public work in which the contemplated expenditure for the complete project does not exceed one hundred thousand dollars (\$100,000), as adjusted from time to time by § 81-3445 or other applicable law.

7. Additional Procedures. Each bid for which a labor and material bond is required shall be accompanied by a bid bond or certified check in the amount of five percent (5%) of such bid unless the School Board or Administration waives such requirement. The Board of Education or Administration may provide for additional procedures for the procurement, opening and acceptance of bids as deemed appropriate for a particular project.

Legal Reference: Neb. Rev. Stat. ' 52-118; Neb. Rev. Stat. ' 73-101 *et seq.*; Neb. Rev. Stat. ' 73-106; Neb. Rev. Stat. ' 81-3445

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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, and an amount as periodically adjusted by state statute, 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.

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

Approved _____ Reviewed _____ Revised _____

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. Administrators may allow sales representatives or agents of educational products to contact staff members at times that will not interfere with the educational program.

No district employee will receive direct 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.

Cross Reference: 403.04 Gifts to Employees

Approved: May 2012 Reviewed: September 2014 Revised _____

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. 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.

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 2017 Reviewed _____ Revised _____

PAYROLL PROCEDURES

The payroll period for the school district shall be monthly. Employees shall be paid on the 12th day of the 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 stated in the Negotiated Contract between employees in a certified collective bargaining unit and the board regarding payroll periods of such employees shall be followed.

Payroll will be paid by Direct Deposit.

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 periodically.

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.

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

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

Approved: May 2012 Reviewed: September 2014 Revised _____

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 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.

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

Business OperationsESSA

It is the policy of the District to comply with the Every Student Succeeds Act (“ESSA”) and federal grant programs in which the District participates.

1. Authority to Sign Applications. The Superintendent is authorized to sign applications for any of the ESSA formula grants on behalf of the District and may delegate such authority to other administrators in the Superintendent’s discretion. The Superintendent shall submit such applications as determined appropriate so long as acceptance of the funds does not include conditions contrary to the policies of the Board of Education.
2. Supplement not Supplant. Federal funds shall be used to supplement, not supplant the amount of funds or services available from non-federal sources, in compliance with the requirements of federal law. ESSA funds shall not be used to provide services otherwise required by law to be made available.
3. Equitable Allocation. Federal funds shall be used in a manner to ensure equitable allocation of resources. Staff are to be assigned and curriculum materials and instructional supplies are to be distributed to the schools in such a way that equivalence of personnel and materials is ensured among the schools in compliance with the requirements of federal law.
4. Maintenance of Effort. The District shall maintain fiscal effort related to ESSA programs in compliance with the requirements of federal law.
5. Resources. The procurement of resources related to the ESSA programs, including contracts and purchase or service agreements for such program, shall be in accordance with the District’s written procedures for purchasing and contracting. Purchase orders and invoices shall indicate an appropriate record of expenditures. All equipment purchased with federal funds, including those used in nonpublic and other facilities, shall be appropriately identified, inventoried, and when no longer useful to the program, properly disposed. Resources such as staff, materials and equipment funded by Title I shall be used only for children participating in the program.
6. Maintenance of Records. Records of all federal financial and program information shall be kept for a minimum of 5 years after the start date of the project.
7. Identification of Eligible Children. The Superintendent and the designees shall implement an appropriate process to identify children eligible for services provided under federal programs.

8. Coordination of Services. Title I services shall be coordinated and integrated with the regular classroom, with other agencies providing services and with other federal, state and local programs.
9. Standards and Expectations. Students receiving services in Title I are held to the same standards and expectations as all other students.
10. Assessments. Students receiving services in Title I are assessed with the regular population without accommodations.
11. Parents Right to Know. At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request, and the District will provide the parents on request (and in a timely manner), information regarding the professional qualifications of the student's classroom teachers, including at a minimum, the following:
 - (A) Whether the student's teacher—
 - (i) has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
 - (ii) is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and
 - (iii) is teaching in the field of discipline of the certification of the teacher.
 - (B) Whether the child is provided services by paraprofessionals and, if so, their qualifications.
12. Testing Opt-Out. At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request, and the District will provide the parents on request (and in a timely manner), information regarding any State or District policy regarding student participation in any State or District assessments, including the District's policy and procedure on the parental right to opt the child out of such assessment(s). The District shall also make widely available through public means (including by posting in a clear and easily accessible manner on the District's website) information on each State or District assessment, including:
 - (A) the subject matter assessed;
 - (B) the purpose for which the assessment is designed and used;
 - (C) the source of the requirement for the assessment;
 - (D) the amount of time students will spend taking the assessment, and the schedule for the assessment; and
 - (E) the time and format for disseminating results.
13. Language Instruction Programs. At the beginning of each school year, if the District receives Title I funding, the District will implement an effective means of outreach to parents of English learners to inform the parents regarding how the parents can—
 - (A) be involved in the education of their children; and
 - (B) be active participants in assisting their children to—
 - (i) attain English proficiency;

- (ii) achieve at high levels within a well-rounded education; and
- (iii) meet the challenging State academic standards expected of all students.

The District will also inform parents of an English learner identified student of opportunities to participate in various school programs, as set forth in ESSA.

- 14. Other Requirements. The Superintendent shall take or cause other staff to take such action as required by law for the District to maintain compliance with ESSA and specific ESSA grant programs in which the District participates.
- 15. Certification Regarding Debarment, Suspension and Ineligibility. The District will endeavor to ensure that all contracts and purchase orders reimbursed using federal funds will include the following “suspension and disbarment” language:

To the best of its knowledge and belief, the contractor or any of its principals are not presently debarred, suspended, 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. General Services Administration Office of Acquisition Policy.

The prospective lower tier participant shall provide immediate written notice to the District if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances. Should the prospective lower tier participant enter into a covered transaction with another person at the next lower tier, the prospective lower tier participant agrees by accepting this agreement that it will verify that the person with whom it intends to do business is not excluded or disqualified.

Notwithstanding anything to the contrary, all persons or entities contracting with the District with any reimbursement using federal funds shall be bound by this certification and shall fully abide by and comply with the same.

Legal Reference: ESSA

Approved: May 2012 Reviewed: September 2014 Revised August 2016

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 in a locked location.

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.

Business Operations

Sale and Disposal of School Property

The Superintendent is authorized and directed to dispose of books, furniture, equipment, real estate, and other property that is obsolete or no longer needed for school operations. Any sale of school property is contingent on approval by the vote of at least two-thirds of the members of the Board of Education at a regular meeting.

Such disposal may be by private sale, auction, trade-in, or by taking bids and selling to the highest or most responsible bidder.

The following procedures shall be followed for an auction or when taking bids:

1. The intention to sell shall be publicized, via school newsletter, a weekly memo, a bulletin posting, a newspaper advertisement, or other means suitable to the value and nature of the property.
2. Real estate will be sold to the highest bidder, except that a minimum acceptable price may be established prior to bidding.
3. Items which are offered for sale in an approved manner which are not sold after a reasonable period of time may be considered to have no value and may be disposed of as determined by the Superintendent and reported to the Board of Education.

Property that has little or no value shall be discarded or recycled as appropriate. No school employee shall take such property for their personal use, even if the item has been placed in the trash, without the express approval of the administration.

Legal Reference: Neb. Rev. Stat. § 79-10,114

Approved: May 2012 Reviewed: September 2014 Revised August 2016

Business Operations

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 \$50,000 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 \$50,000 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:

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)]
- 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.

Approved: July 2017 Reviewed: _____ Revised _____

