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SECTION 800**

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

ADOPTED:
6-13-1977

- A. **Coordination:** Responsibility for coordinating the development of the budget shall be delegated to the Superintendent. His/her efforts will require the cooperation of individuals at all levels of the Weiser School District, as well as consideration of information from sources outside the Weiser School District.

- B. **Consideration:** The allocation of funds for major appropriations shall be made in accordance with formulas developed which consider educational needs first. These formulas shall consider such items as the following:
 - 1. Number and assignments of classroom teachers.
 - 2. Number and assignments of special service personnel.
 - 3. Number and assignment of school administrators.
 - 4. Number and assignment of clerical personnel.
 - 5. Number and assignment of custodial personnel.
 - 6. Allocation of instructional supplies, equipment, books and related materials.
 - 7. Allocation of custodial supplies.
 - 8. Transportation and safety of students.

- C. **Board Participation:** The Board of Trustees shall participate in policy-making at all major levels of budget development. These shall include the following:
 - 1. Approval of proposed changes or additions in the instructional program.
 - 2. Approval of proposed salary schedules.
 - 3. Approval of all major changes or additions related to transportation, physical plants or personnel.
 - 4. Approval of the accounting system.

- D. **Estimates:** Estimates of revenues shall be in accordance with the current statutes of Idaho and expenditure estimates shall be based on projected enrollments and allotment formulas.

- E. Public Access: Information relative to the development of the budget shall be open for inspection by any interested citizen or group.

LEGAL REFERENCE:

Idaho Code Sections

33-402

33-801

ADOPTED:

6-13-1977

The budget of the Weiser School District shall be prepared in such form and detail that:

- A. All items shall be clearly identified and described.
- B. All requests for appropriations shall be substantiated by supporting information.

The total budget and all of its parts shall be prepared on a realistic basis with all revenues and appropriations carefully estimated, described and recorded, as per the State Department of Education accounting procedures.

ADOPTED:
6-13-1977

- A. The budget document shall list all revenue and expenditures, by category, for each of the following budget categories: General Fund, School Plant Facilities, Bond Interest and Redemption, Bond Building Fund, Driver Education, School Lunch Fund, Federal Forest Fund, Title I of ESEA and other funds.
- B. The General Fund shall include administrative and instructional salaries and costs, attendance services, health services, pupil transportation, operation and maintenance of plants, fixed charges, capital outlay and tuition.

ADOPTED:
6-13-1977

AMENDED:
1996

Procedures for the yearly publication of a summary of the proposed budget, budget hearing and Board of Trustees adoption shall follow Idaho Code.

LEGAL REFERENCE:

Idaho Code Sections
33-801

ADOPTED:

6-13-77

AMENDED:

1996

- A. The Superintendent of Schools shall administer the Weiser School District budget. In this, he/she shall be responsible for preparing the budget document and he/she shall present and defend the tentative budget to the Board of Trustees and the public. It shall be his/her responsibility to administer the budget and to be held accountable for the results that it produces.
- B. The Board of Trustees has legal responsibility for the formal adoption of the budget; it shall hold the Superintendent responsible for its administration.
- C. Preparation of the budget is a continuous process, which shall proceed in three (3) phases: 1) determination of the educational plan, 2) calculation of the cost of the proposed program, and 3) determination of the plan for obtaining the necessary revenue.
- D. The proposed budget shall be reviewed in an open hearing as prescribed by Idaho Code.
- E. The approved budget shall be included within the minutes of the Board of Trustees meeting as official verification of its acceptance.

LEGAL REFERENCE:

Idaho Code Sections
33-801

ADOPTED:

6-13-1977

AMENDED:

1996

- A. Transfer of funds between major budget classifications shall be made with the approval of the Board of Trustees in accordance with Idaho statutes.
- B. Transfer of funds within major budget classifications shall be made with the approval of the Superintendent in accordance with Idaho statutes.

LEGAL REFERENCE:

Idaho Code Sections
33-701(9)

ADOPTED:

6-13-1977

The Superintendent shall be responsible for developing and implementing a system of accounting which will ensure exact and continuous recordkeeping of all funds under the jurisdiction and control of the Weiser School District.

ADOPTED:

6-13-1977

The primary responsibility for the education of the children and youth of Idaho rests with the State. The State has developed a tax structure that is comprised of local district taxes, county taxes and State taxes. On the local and county levels, taxes are all levied against property. On the State level, revenue is raised from nonproperty tax sources. In addition, the Federal government provides financial assistance in the form of categorical aid for school lunches, disadvantaged and migrant children, vocational education, impacted areas, Indian children, forest funds and others.

ADOPTED:
6-13-1977

- A. The residence of the parent or legal guardian determines the residence of their children, except for court cases. Parents or guardians residing outside the Weiser School District boundaries who enroll their child or children in any Weiser school shall be considered as nonresidents.
- B. Tuition charges are determined each year by the State Department of Education. There shall be a fee for elementary pupils (grades K through 6) and a fee for secondary pupils (grades 7 through 12) out of State.
- C. All nonresident students are subject to the provisions of the Weiser School District Nonresident Enrollment Resolution (on file in the Weiser School District office).

ADOPTED:
6-13-1977

AMENDED:
1996

Schools shall charge students for materials used in class projects if the finished product is to be taken home. All purchases of such material shall be accounted for by the instructor concerned. Receipts for any money received shall be made in duplicate. The original receipt shall be given to the student and the duplicate shall remain with the instructor for inspection, if necessary, by the Building Principal, authorized auditors or the Superintendent. All money received for the purchase of materials shall be deposited in the office of the individual school.

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. 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 assessing a new fee, the meeting notice shall indicate such.

Legal references: 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

ADOPTED:
6-13-1977

AMENDED:
1996

The Board of Trustees of School District 431 has set up the following rental fees, rules and regulations governing the use of its facilities.

Application blanks for reserving the auditorium or gymnasium are to be filled out at the office of the Building Principal.

Auditorium and Multi-Purpose Areas

Strictly outside performance	No accommodations
Outside group with local sponsor.....	\$50.00
Rehearsals	7.50
Outside group with local sponsor for benefit of local group	35.00
Rehearsal.....	7.50
Strictly local group for local benefit	25.00
Rehearsal.....	7.50
Strictly local group for club treasury.....	50.00
Rehearsal.....	7.50
Music recitals-local classes	25.00
One free rehearsal if no admission charge	
Music recitals	25.00
Rehearsal (If admission charged).....	7.50
Meetings of churches and patriotic organizations	25.00
(If no admission is charged)	

The above charges shall in no case be omitted or rescinded except by action of the Board of Trustees. If the user seeks free use of the auditorium or if he seeks its use at a reduced fee, he may pay the full fee and later appear before the Board of Trustees when it is in session to ask for a rebate or a refund of the entire fee; or he may appear before the Board of Trustees before he uses the auditorium. The Board of Trustees will decide each case upon its merits. A regular employee shall be present every time the buildings are open.

Gymnasiums

Outside group with local sponsor.....	\$100.00
Outside group with local sponsor for local benefit.....	50.00
Strictly local group for club treasury.....	75.00
Athletic fields.....	Fee negotiated by administration

The Board of Trustees will not rent the gymnasium at any price if the affair is for private gain. The Weiser School District Board of Trustees reserves the right to deny use of any facility if, in its opinion, the presence of the group would be detrimental to the safety and health of the students or the facility.

ADOPTED:
5-18-1982

AMENDED:
1996

The Weiser School District shall follow procedures outlined in the Idaho Code for the sale of bonds.

LEGAL REFERENCE:

Idaho Code Sections
33-1111

ADOPTED:

6-13-1977

AMENDED:

1996

A. General Policy:

1. The Weiser School District may accept gifts if the following criteria are met:

a. The gift must be appropriate and related to an educational or service function of the Weiser School District.

b. Audio-visual equipment, library materials, books and special instructional equipment must meet standards comparable to those already established for such items purchased by the Weiser School District.

2. The donor of a gift to the Weiser School District must agree to the following:

a. The gift becomes the property of the Weiser School District, but a suitable marker or notation may be made which designates the source of the gift.

b. If the gift is in cash to pay for a specific item, the specifications for such item shall be established by or in agreement with the school administration and/or the Board of Trustees.

3. A gift may be refused for any of the following reasons:

a. The offer of a gift which would initiate a service that the Weiser School District would be unable to continue because of undue expense or operational deficiencies.

b. The offer of a gift which would create an unreasonable inequality in the service rendered to a specific segment of the student population.

c. The offer of a gift which would obligate any or all Weiser School District personnel to an individual, group or enterprise.

d. The offer of a gift which is to be used only by a specific employee of the Weiser School District.

e. The offer of a gift which has no educational, cultural or aesthetic value.

f. The offer of a gift which is politically motivated or is intended to further the private financial gain of some individual, group or business.

All gifts received by individual schools shall be approved by the Building Principal and reported to the Superintendent, who shall then draw the matter to the attention of the Board of Trustees. The offer of an unusual or extremely valuable gift shall be referred to the Board of Trustees for acceptance or rejection. (Adopted 6-13-77; amd. 1996)

B. Donated Computer Equipment:

1. All donated computer related hardware and software shall be approved by the District Technology Coordinator before acceptance into any school facility.
2. All computer related equipment and software must be appropriate and related to an educational or service function of the Weiser School District.
3. The Technology Coordinator is responsible for determining acceptance or rejection and placement of all computer related equipment and software.
4. The offer of a donation which would initiate a service that the Weiser School District would have to continue may be rejected.
5. The Weiser School District will not be obligated to service, maintain or upgrade donated computer related products.
6. All equipment offered for donation shall be inspected and catalogued. A list of the systems specifications, software and software licenses shall accompany each donation.
7. It is the donor's responsibility to comply with all IRS regulations for gifts and donations. The donor should provide an estimated value of each donation to the Weiser School District Technology Coordinator.
8. All donations accepted by the Weiser School District become the property of the Weiser School District and subject to the District's decisions for use and disposal.

ADOPTED:
2-12-1996

The purpose of the Weiser Education Foundation is to establish, maintain, supplement and augment educational programs of the Weiser School District. The corporation shall follow all articles and bylaws established for its operation by the Board of Trustees on file in the Weiser School District offices.

ADOPTED:

1986

AMENDED:

1996

All monies received from the sale of school bonds and other income sources shall be paid immediately into the treasury of the District. The Treasurer shall deposit such funds according to the provisions of the Public Depository Law. Funds from the sale of school bonds shall be held separate from any other funds of the Weiser School District. All funds shall be expended for the express purposes that have been designated by the Board of Trustees when the Board of Trustees approved the annual budget or, in the case of a bond levy, for the purposes that have been approved by the electors of the Weiser School District. Proceeds from the sale of bonds may be used to pay architectural and engineering costs incurred in any construction authorized by electors; to pay legal and fiscal fees; to pay publishing, printing and election costs precedent to the issuance of bonds, including the printing of the bonds; or to reimburse any other funds of the Weiser School District used for the above purposes.

LEGAL REFERENCE:

Idaho Code Sections

33-1112

57-101--57-145

ADOPTED:

6-13-1977

- A. All purchasing of supplies, equipment and related services shall be in compliance with the statutes of the State of Idaho which regulate purchasing procedures and in accordance with the interpretations of law, as specified by authorized legal counsel.
- B. Proposed purchases for capital outlay items or major projects not included in the adopted budget shall be authorized at an official meeting of the Board of Trustees prior to any commitment to a vendor.
- C. In all instances, goods and services shall be purchased at the lowest price, providing quality of items are equal.

LEGAL REFERENCE:

Idaho Code Sections
33-601

ADOPTED:

6-13-1977

Properly authorized and approved written requisitions shall be the sole basis for initiating purchasing procedures which are not within the scope of contracts or provided by utilities. Awards of business as a result of bids, quotations, negotiations or direct purchase shall be made to responsible business firms or individuals through the issuance of purchase orders to such firms or individuals. All purchase orders shall be authorized by the signature of the Clerk of the Board of Trustees or designee. Unauthorized purchases shall be the liability of the purchasers.

ADOPTED:

6-13-1977

AMENDED:

1996

**POLICY TITLE: Receiving Supplies And
Equipment**

**POLICY NO. 803.3
PAGE 1 of 1**

Prior to payment for goods and services, all items received as the result of written purchase orders shall be examined and checked to ensure that the vendor has complied with all of the terms and conditions which are specified in the purchase order.

ADOPTED:
6-13-1977

**POLICY TITLE: Approval And Payment For
Goods And Services**

**POLICY NO. 803.4
PAGE 1 of 1**

Payment for goods and services shall be in accordance with the conditions of the purchase order contract and upon satisfactory evidence that the vendor has delivered the merchandise or that the service has been rendered, as stipulated in the conditions of the purchase agreement.

ADOPTED:
6-13-1977

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 a district approved travel voucher form. All travel expenses must be approved by the employee's supervisor and/or the Superintendent before the approved travel occurs.

In some instances parents may be reimbursed for travel expenses when transporting their student to a required school activity or an approved school event that cannot be provided by the District's Transportation Department. All such transportation reimbursements must be approved by the Principal and/or the Superintendent.

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

The District will reimburse travel expenses for employees, Trustees, and other approved travelers using their own vehicle for district business at a rate of \$.40 a mile.

LEGAL REFERENCE: I.C. 33 - 701

ADOPTED:
10-12-2015

REVISED:

All Weiser School District warrants not presented for payment within two (2) years after being called shall be void and shall constitute no claim against the Weiser School District, and the Treasurer of the School District shall be authorized to transfer any monies set aside for the payment of such warrants to the General School Fund at the expiration of such period, and the Treasurer shall not pay any warrant not presented within such two (2) year period.

LEGAL REFERENCE:

Idaho Code Sections
33-704

ADOPTED:

6-13-1977

- A. Payroll periods for all certified and noncertified employees shall be from the date of employment until the twentieth day of the month of employment and from the twentieth day of each succeeding month thereafter for the term of employment. Warrants shall be issued on the last working day prior to the twentieth day of each month.
- B. Payroll periods for all certified and noncertified employees are on a monthly basis. Payroll checks shall be issued on the twentieth day of each month following the employment month. If the twentieth falls on a nonwork day, checks will be issued on the last working day prior to the twentieth.

ADOPTED:

6-13-1977

AMENDED:

1996

- A. Mandatory salary deductions are made under Federal and State laws. These mandatory deductions are:
1. FICA (Social Security) and Medicare.
 2. Federal income tax.
 3. State income tax.
 4. Idaho State Public Employees' Retirement System.
- B. Voluntary salary deductions may be made upon the presentation by the employee of a written request and authorization. The necessary forms for mandatory and voluntary salary deductions are provided through the District office.
- C. Requested changes by employees in the amount of deductions should be given to the payroll office no later than the tenth of the month in which the change is to take effect. Changes presented during the time that the payroll is being processed shall not be considered until the following payroll period.

ADOPTED:

6-13-1977

AMENDED:

1996

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/benefit to all of the students of a school or school building;
4. Receipt from vending machines located on school property.

The funds collected by the schools shall be maintained in accounts requiring two authorized signatures for the distribution of funds: one signature shall be by a person designated by the Board as an assistant treasurer and the other shall be a designated signatory of the building or 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 Administrative Officer of the District.**

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. 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 Principal is responsible for the proper collection, disbursement and control of all school funds.

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

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

The Secretary to the Board of Trustees shall prepare a monthly budget report for the Board of Trustees, showing how much has been spent and the amount remaining in each budget category.

ADOPTED:

6-13-1977

AMENDED:

1996

The Superintendent shall prepare, or cause to be prepared and published, in the manner prescribed by Idaho Code, an annual statement of financial condition and report of the Weiser School District as of the end of such fiscal year.

LEGAL REFERENCE:

Idaho Code Sections
33-701

ADOPTED:

6-13-1977

AMENDED:

1996

All activity funds of the Weiser Middle and Senior High Schools and all funds of Weiser School District 431 shall be audited annually by a certified public accountant employed by the Weiser School District. Said accountant shall appear at a Board meeting to discuss the audit upon completion of said annual audit.

LEGAL REFERENCE:

Idaho Code Sections

33-701(6)

33-705

67-450B

ADOPTED:

6-13-1977

AMENDED:

1996

- A. All data relating to employee status, performance and qualifications shall be kept in the confidential files of the Building Principal and/or the Superintendent of Schools, along with any other employee information that the Building Principal or Superintendent shall deem necessary. These shall be considered the official records.
- B. Any employee may view his/her personnel records at any time during the normal working hours in the office of the Superintendent of the Building Principal and in the presence of the Superintendent or the Building Principal.
- C. Employee personnel records shall be considered confidential and shall be accessible only to the following:
 - 1. The employee concerned.
 - 2. The Building Principal.
 - 3. The Superintendent.
 - 4. The Board of Trustees.

ADOPTED:
6-13-1977

AMENDED:
1996

Refer to Section 505.1 of this Policy Manual.

ADOPTED:

6-13-1977

AMENDED:

1996

Each Building Principal, or his/her designee, shall be responsible for conducting and maintaining a yearly inventory of instructional supplies and equipment in his/her building. Supplies under this policy shall include textbooks, library books and other nonconsumable articles.

ADOPTED:

6-13-1977

AMENDED:

1996

- A. The Weiser School District shall maintain insurance coverage to adequately protect the properties and interests of the Weiser School District. These shall include the insurance coverage by the State Insurance Fund.
- B. The insurance coverage of the Weiser School District, with the exceptions of the State Insurance Fund, group health insurance, income protection and student accident insurance, shall be negotiated through licensed insurance agents of Idaho.
- C. The Superintendent shall establish proper procedures for administering the insurance program.

ADOPTED:

6-13-1977

The Board of Trustees of School District 431 shall meet annually with all "agents of record" to review the insurance program.

ADOPTED:

6-13-1977

