



Sumner School District

...a great place to learn!

Policy

Budget

7100

The Board of Directors of Sumner School District No. 320 has authorized and directed the superintendent to develop procedures for the preparation of the budget that conform with the Washington State budget laws.

Reserves in the School Budget

7110

The District shall always aim to maintain a reserve in the General Fund of approximately five percent of the total budget. This shall be called the Unassigned Fund Balance.

9/2010 Revised

Materials Fees

7252

The Board will make every effort to provide all instructional equipment, books, materials, and activities needed to maintain the desired instructional program.

Students should be responsible for the cost of replacing any materials or property which are lost or damaged through their negligence.

Minimum fees may be charged for materials used in those activities beyond the basic curriculum in which a student elects to participate particularly in shop activities where the product becomes the property of the student.

Expenses and Reimbursement

7323

The district shall reimburse its employees for expenses incurred during authorized travel directly benefiting the district, subject to regulations and procedures prepared by the superintendent.

District Meetings

7323.1

The superintendent shall develop regulations and procedures governing provision of refreshments/meals for district meetings.

Use of District Vehicles

7325

Vehicles leased or owned by the district which are provided to one or more employees for use in connection with the district's business shall not be used for personal purposes. When such vehicles are not being used for district business, the vehicles shall be kept on district property.

Blanket Voucher Approval

7335

The superintendent is authorized to use the "blanket voucher approval system" when presenting vouchers for board approval.



Credit (Procurement) Cards

7337

For official district purchases and acquisitions, the Board authorizes the use of credit cards. The board shall approve any contract for the issuance of credit cards, including the credit limit. The superintendent and his/her designee is responsible for the authorization and control of the use of credit card funds.

The superintendent shall establish procedures for the issuance and use of credit cards.

Legal References: 43.09.2855 Local Governments--Use of Credit Cards

Petty Cash Accounts

7338

Petty cash accounts shall be established for the purpose of making small, immediate purchases. Procedures and controls shall be established by the Board.

Revenues from the Federal Government

7340

The objective of the board is to provide the best educational services possible within resources available to the district. Federal grants and programs may provide helpful financial resources towards pursuing that objective. When it is optional for the district to participate in a federally funded program, the board shall receive detailed analysis from the staff regarding both the advantages to be realized from the program and the additional costs in terms of staff time, impact on existing programs and new obligations that the program may require. Before authorizing participation in such a program, the board shall first determine that the advantages outweigh the disadvantages and that the program shall not detract from other programs already in operation.

The board agrees to comply with all federal and state requirements that may be a condition to receipt of federal funds including, but not limited to:

1. maintenance of fiscal records which show the receipt and disposition of federal funds;
2. provision for eligible private school students to participate in programs and/or services designed for the educationally disadvantaged, as well as other programs which are supported by ECIA funds;
3. provision for testing to identify target students as well as to measure program results;
4. provision for staff and parent involvement, program planning, budget development and program evaluation.

The district further assures that a district-wide salary schedule is in effect and that the staff are assigned equitably among schools. Instructional material shall also be distributed equitably among all schools.

The board grants authority to directors and staff to participate in the development of any state and/or federal regulations deemed to be necessary for the implementation of federally-funded programs.

Legal Reference: RCW 28A.150.080



Budgeting, Accounting, Purchasing, & Reporting

7410

Procedures in the district shall be in compliance with directives outlined in the Accounting Manual for Public School Districts of the State of Washington and all applicable statutes.

Liability Insurance

7450

The Board of Directors shall purchase with district funds, the type and amount of insurance necessary to protect itself as a corporate body, its individual members, its appointed officers, and its employees from financial loss arising from any claim, demand, suit, or judgment by reason of alleged negligence or other act resulting in accidental injury to any person; or in property damage within or without the school buildings while the above-named insured are acting in the discharge of their duties within the scope of their employment and/or under the direction of the Board.

Fixed Assets

7460

Property records and inventory records shall be maintained on all land and improvements, all buildings and improvements, and all vehicles and other equipment. Assets will be considered either capital assets or theft sensitive assets.

Assets with a \$5,000 or greater historical cost and an estimated useful life in excess of one year will be capitalized and records will be maintained in a Fixed Asset System.

Assets classified as “theft sensitive” are those items identified by the Purchasing Department which have a value of \$1,000 or more, but less than \$5,000. These items will not be capitalized, but will be tracked in an inventory system.

Gifts, Grants and Bequests

7470

The superintendent or designee may accept on behalf of and for the school district any bequest or gift of money of up to \$3,000 or property up to the limits of the bid law for a purpose deemed by the superintendent or designee to be suitable, and to utilize such money or property so designated.

The board may accept on behalf of and for the school district any bequest, or gift of money, or property which exceeds the limits as set forth above.

The superintendent of schools shall establish criteria to be met in the acceptance of gifts, and the procedure for examining and evaluating offers of gifts to the district (See Regulations & Procedures 7470).



Affirmative Action - Contract Compliance

7480

It shall be the policy of the Board of Directors to require all purchase contracts to contain the statement: "the Sumner School District is an EEO employer." It shall further be the policy that all purchase contracts shall include an equal employment opportunity clause that indicates that in entering a contract with the Sumner School District, the vendor affirms that it will abide by all statutes contained in said clause to the extent required by law, and that failure to so assure the district shall result in a non-award or cancellation of the contract.

Payroll Deductions

7490

Payroll deductions fall into two categories -- mandatory and permissive. Mandatory deductions are those prescribed by law and applicable to collective bargaining agreements. Permissive benefits include but are not limited to medical insurance, salary insurance, etc. These benefits are as per applicable collective bargaining agreements.

Tax Sheltered Annuity (403b) and Tax Deferred Governmental (457) Plans

7500

The board of directors may contract with an eligible employee to defer any portion of his/her compensation at an eligible employee's direction. The district may provide for participation in a tax deferred annuity program, as defined by Section IRC 403(b) and IRC 457 plans.

The board will direct the superintendent or designee to enter into a tax deferred annuity arrangement, upon receipt of all documents required by the school district under the administrative procedure for tax deferred annuities, when five or more eligible employees request an arrangement with a company of the employee's choice.

Procedures shall address:

- A. Employee responsibilities for carrying out the tax deferred annuity program.
- B. How and when employees can be contacted by representatives of the companies that comply with all of the requirements set forth in the administrative procedures.
- C. The assurance that the school district shall be held harmless for any actions occurring after the authorized funds have been disbursed to the company designated by the employee.
- D. The employee's responsibility for determining that the disbursement does not exceed the limits set forth in applicable law.

(Revised 12/10/08)