FISCAL MANAGEMENT AND GOALS

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that the district's purposes can best be achieved through excellent fiscal management. Further, the Board recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated. Budget priorities will be focused on the instruction and support of student performance standards.

Timely and appropriate financial information must be shared with the board of trustees and all staff with fiscal management responsibilities. In addition, financial information should be shared with other staff members and members of the community in an appropriate manner.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the district take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Board operations and into all aspects of district management and operation.

In the district's fiscal management, the Board seeks to achieve the following goals:

* to engage in thorough advance planning in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program;

* to establish levels of funding which will provide high quality education for the students of the district;

* to use the best available techniques and processes for budget development and management;

* to establish and implement efficient procedures for accounting, reporting, investing, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Adoption Date: 9/17/2014

ANNUAL BUDGET

School budgeting in Wyoming is regulated and controlled by legislation and regulations of the Wyoming State Department of Education.. The Municipal Fiscal Procedures Act which applies to all districts, provides the framework for preparation, passage and implementation of the district's annual operating budget.

It is the legal document which describes the programs to be conducted during a given period of time. The budget shall be considered a controlled spending plan for the fiscal year and it shall state in financial terms the operational plan for the conduct of all programs in the school district. It shall be adopted for amounts and categories which meet the program needs of the schools.

The business manager shall serve as the budget officer for the district. In this capacity he/she shall be responsible for the budget preparation, budget presentation, and budget administration.

Adoption Date: 9/17/2014

FISCAL YEAR

The fiscal year is defined as beginning on the 1st day of July and ending on the 30th day of June.

Adoption Date: 9/17/2014

BUDGET PLANNING AND PREPARATION

Budget planning and preparation in this district will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. Budget planning and preparation will be a year-round process involving broad participation of administrators, principals, secretaries, teachers, custodians, lunchroom supervisor, bus drivers, and others who will need materials, supplies, equipment, or services throughout the school year.

The business/finance manager will have responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. Principals will develop and submit budget requests for their school after seeking advice and suggestions of staff members.

In order to effectively express and implement the programs and activities of the school system and in order to carry out the educational objectives of the school, careful consideration shall be given to student performance standards established by the school. The annual budget should demonstrate how school district facilities and finances will be prioritized in order to facilitate the ability of students to meet and/or surpass the student performance standards. The district shall plan the development of fiscal and human resources beyond fixed costs based upon student learning results and improved performance on student standards. To the extent possible, school district projects shall be prioritized and funded in order to enhance student learning.

District budget priorities beyond fixed costs are as follows:

- student safety
- instruction
- special instruction
- support services -students
- technology
- support services - general administration
- central support
- board of trustees
- non-instructional

The budget request will reflect the principal's judgment as to the most effective way to use resources in achieving progress toward educational objectives of the school.

The Board will give careful consideration to budget requests, review allocations for fairness and for their consistency with educational priorities of the school system.

Adoption Date: 9/17/2014

BUDGET PLANNING & PREPARATION

In order to facilitate budget preparation for the district, the following timeline will be utilized by:

April 1: Budget requests will be received by principals, special services director, and all department heads from staff.

Before May 1: Budget requests will be received by business manager from principals, special services director, and all department heads.

On or before May 15 : Tentative budget will be filed with the Board.

July: Proposed budget will be published in the newspaper at least one week prior to the budget hearing.

Third Wednesday in July: in Public hearing on the proposed budget.

Third Wednesday in July: Budget officially adopted.

Adoption Date: 10/15/2014

UINTA COUNTY SCHOOL DISTRICT #6 **DBF**

BUDGET HEARING AND REVIEWS

Public hearings on the budget are regulated by the Municipal Fiscal Procedures Act and other legislation.

As required, a notice announcing the public hearing on the District's budget shall be published once in a daily or weekly newspaper having general circulation in the District. The publication shall be made in the first regular issue of the newspaper at least one week before the public hearing.

The Board shall schedule a public hearing to consider the annual school district budget on the third Wednesday of July. At this time, the Board shall provide accommodations for interested persons and for the adequate presentation of the budgets and shall receive questions and responses from interested persons.

Legal ref.: W.S. '9-7-301 -- 9-7-316 and 21-3-110(a)(ii)

Adoption Date: 9/17/2014

BUDGET ADOPTION PROCEDURES

The law requires the hearing to be held on the third Wednesday in July and the budget can be adopted by the board on that day or on the day following the public hearing. Copies of the officially adopted budget shall be forwarded to the county clerk, the State Department of Education, and copies will be retained by the clerk of the board of trustees and district budget officer.

Adoption Date: 9/17/2014

BUDGET TRANSFERS

At the request of the budget officer or upon its own motion after publication of notice and a hearing, the board of trustees may by resolution transfer any unencumbered or unexpended appropriation balance or part thereof from one fund or account to another.

Individual items within the limits of a budget category may be overdrawn at the discretion of the business manager, but category items may be overdrawn only by order of the board. Inter-fund transfers should be limited and the accounting for such transfers must follow the regulations of the Wyoming State Department of Education. Also, transfers shall be approved by the board.

The superintendent shall recommend to the board transfers from one budget category to another.

Adoption Date: 9/17/2014

FUNDS FROM STATE AND FEDERAL SOURCES

In order to offer the best educational opportunities for children of the district, the Board will seek as many sources of revenue as possible to supplement the funds provided through local taxation and the State Foundation Program.

The Board authorizes the Superintendent to execute and file applications for the school district and to act as its authorized representative in matters concerning state and federally funded programs.

Adoption Date: 12/17/2014

REVENUE FROM NON-TAX SOURCES (ACTIVITY FUNDS)

Purpose

1. To provide procedures for accounting and auditing of non-public funds maintained by the schools, as well as for staff to follow when making use of these funds.

Definitions

2. Non-budgeted funds are monies collected by students or school staff from such activities including but not limited to:
a. sales of chocolate bars, fruit, gym uniforms, etc.
b. walka-, swima-, reada-thons, etc.
c. dramatic performances, band concerts, dances, etc.
d. admission fees collected by student organizations,
e. collections from parents or students for field trips,textbooks,etc.
f. vending machines

Use of Non-budgeted Funds

3. Non-budgeted funds may be used as follows, depending on their source:

Source of Funds/Use
Student related activities (i.e., student fees, fundraising activities, vending machines) to be used directly for student activities, student leadership, supplies, dances, and all other student activities as approved by the building principal.

Accounting Procedures

4. Documentation: It is the principal's responsibility to ensure that all transactions are properly supported and substantiated. Audit trails, i.e., supporting documentation are to be retained for five (5)years.

5. Cash Received: For money received in the main office, a pre-numbered receipt will be issued and the duplicate copy of the receipt will be used to substantiate the money received by the school and deposited.

6. Student Fees: The school will maintain a record of the fees collected from students.

7. Cash Advances: When a cash advance (check for funds in advance of expenditure) is authorized and issued, it must be followed up by an expense claim with appropriate receipts, where necessary, to substantiate the expense involved.

8. Checks: Signing authority will be dual controlled with signatures of the Board chairman and Board treasurer, with the exception of the Petty Cash Fund. See Policy DJC, PettyCash.

9. Deposits: A duplicate deposit book will be maintained to properly detail all bank deposits. Cash collected at the school will be turned into the district business office as soon as possible, preferably the same day. Under no circumstances will cash be kept by any activity. All cash from any fund will be kept in the school vault for safe overnight keeping.

10. Books of Account: A register must be maintained detailing all deposits and disbursements. The register must be summarized and reconciled to the bank statement on a monthly basis.

11. Recoverable Costs: Where a school's operating budget funds have been used and costs are recoverable from students and/or other sources, the operating budget funds will be reimbursed for the funds used. A note is to be included on the applicable requisition indicating that costs will be subsequently recovered for the purchase.

12. Financial Statements: The operating cycle for the school district willendonJune 30. At that time, a financial summary will be prepared summarizing receipts and disbursements since the previous year end.

13. School Procedures: Since school operations vary from school to school, it is the principal's responsibility to have written procedures which indicate: a. a general outline of the operations of the fund and the appropriate procedures to be followed by staff to access these funds; b. the systematic manner in which records (of items noted above)are maintained for verification purposes.

14. All money receipted by school district personnel shall becountedandreceiptedby at least two school district employees.

Investment Guidelines

15. In order that school funds are protected under the federal deposit insurance plans, all funds should be deposited in a financial institution approved by the school board as the official depository.

Audit Procedures

16. These funds will at the discretion of the Board, be audited each year bya public accountant.
Adoption Date: 12/17/2014

INVESTMENT POLICY REVENUES FROM INVESTMENTS/USE OF SURPLUS FUNDS

The Board of Trustees supports and authorizes a safe and sound investment program. Such a program is viewed as a critical ingredient of sound fiscal management, the purpose of which is to secure a maximum yield of interest revenues to supplement other district revenues for the support of the educational program of the district.

Investments shall be limited to those authorized by state law. See W.S. '9-4-831 as amended.

Before any person effects any investment transaction on behalf of the school district or offer any investment advice to the school district, the person shall sign a statement indicating he/she has read this policy and agrees to abide by applicable state law with respect to advice he/she gives and the transactions he/she undertakes on behalf of the school district. For purpose of this policy, "investment transaction" or "investment advice" does not include deposits in financial institutions as authorized by law.

Staff responsible for investment transactions are encouraged to take advantage of education programs conducted by the state auditor or treasurer relating to investment of public funds.

The Board of Trustees believes:

* that all excess funds shall be held in interest-bearing accounts or investments to earn the maximum return possible on the funds available for investment while complying with state statutes and district policy;

* that safety of funds should be a first consideration. The district should not enter into investment transactions which will expose itself to an undue credit risk of an issuer or a broker/dealer;

* that investment practices must always be in compliance with state laws.

Adoption Date: 12/17/2014

Use of School Facilities

The public school facilities are provided by the people in order that the youth of the community may receive benefits of a sound educational program. Although this is the basic purpose for which schools are built, the complete function of education is not achieved until the school facilities are made to serve the total community. To accomplish this objective, when possible, use may be made of school plants to non-profit organizations for auxiliary, educational, recreational, and cultural activities in accordance with the following guidelines:

1. Legal Basis: The buildings and properties of the school district shall be available for community use under conditions prescribed or permitted by law and in accordance with the adopted policies of the board of education.

2. Use of buildings and properties: It shall be the policy of the board of education to make school buildings and properties available for as many community uses as is consistent with their primary use in the public education program. Use of school buildings and properties in public education shall include all school and school sponsored activities, meetings of an educational nature, and meetings related to the in-service training program.

3. School Activities: Take precedence over all other groups and activities.

4. Rules governing building use: It is not feasible to establish policies for all eventualities; however, the following points serve as a general guide:

   a. The buildings and grounds must be left in the condition in which they were found; all doors and windows must be locked, the lights must be turned off, water must not be running,etc.

   b. A custodian is to be on duty if public groups use the school building.

   c. If a custodian or cook must be used during off-duty time,the organization will be charged time and one half for his/her service.

   d. The rental application is to be signed by a responsible officer of the organization who agrees to be personally responsible.

   e. Refreshments are not to be carried into the high school or intermediate school auditorium.

f. Street shoes are not to be worn on gymnasium floors. Gym shoes worn into the building from outside are not allowed on gym floors either.

g. Damage of or tampering with equipment or apparatus is prohibited. Repairs and adjustments necessary, as a result thereof, will be the financial responsibility of the organization.

h. The rental party shall use only those facilities listed in the application.

i. The stage controls in the middle school and high school auditoriums are to be operated only by an authorized person of the school.

j. The sale or use of alcoholic beverages and/or any kind of tobacco is strictly prohibited.

k. Use of the school lunchroom kitchen must be supervised by a member of the school lunch staff and paid for at time and one half.

l. Classrooms and office space shall not be available for use by agencies or individuals outside of school use. This includes the use of FACS rooms and equipment.

m. Food should not be served, prepared, or transported over carpeted areas.

n. If any of the above rules and regulations are violated by any group, further use of school facilities will be denied.

o. Certificate of liability insurance, with the school district named as additional insured, for a minimum of $1,000,000 must be on file in the District Office.

5. <u>Limitations of Use:</u> The use of school buildings and facilities shall be denied:

a. For the purpose of advancing any doctrine or theory subversive to the laws of the state of Wyoming or of the United States of America.

b. For the purpose of advocating social or political change by violent action.

c. When a school building or facility is closed for repairs, decorating or cleaning purposes;and

d. When the requested activity is in conflict with any school activity.

6. <u>Areas available for rent are:</u> Gym areas, commons areas, cafeterias, kitchens (excluding FACSrooms),auditoriums,and grounds. Other areas are not available unless approved, in advance, by the building principal.

Adopted July 16, 1997
Amended June 15, 2002
Amended October 19, 2005
Amended May 19, 2010

Amended Dec. 17, 2014

Uinta County School District #6 **DFC-R**

Fees for Use of School Facilities

The board and staff will cooperate with community organizations, agencies, and private persons or groups in making school facilities available to them when such does not interfere with the educational program or school activities. Requests for the use of school facilities must be submitted on the official district form to the District Activities Director's Office.

Building use by school related organizations such as alumni organizations and class reunion groups will not be charged to use school district facilities.

Unusual requests will be referred to the Board for consideration.

Custodians for school related activities that are scheduled on weekends or holidays or activities that require additional custodial time beyond their regular work hours will be paid from the funds generated from recreational mill levy at 1.5 times their regular rate of pay.

The following fees will apply to specific school facilities and activities:
High School:

Commons Area:
Weddings and Receptions -- $50.00 There is a $50 reservation fee which is reimbursable if reservation is canceled 4 days prior to the scheduled event.

Performing Arts Center:
Light operator (must be school custodian approved), Per hour -- Time and one half.
Sound operator (must be school custodian approved), Per hour -- Time and one half.
Crowd control (must be school custodian) Per hour -- Time and one half

Non-profit organizations which are not affiliated with the school will be required to make a $50 deposit which will be refunded if the building is left in acceptable condition. Acceptable conditions will be determined by the custodian on duty.

Camps that result in personal profit for the sponsors or organizers will be charged at the following rate:

Building usage, Per day -- $50.00
Building usage, Per week -- $200.00
Gym Rental, Per hour -- $10.00

Gym, weight room, and walking

On a regularly scheduled basis, the district will open selected gyms, weight rooms, and walking areas for community use. There will not be a fee for this usage.

All building kitchens:

Non- profit organizations not associated with the school will be required to make a $50 deposit which will be refunded if the kitchen is left in acceptable condition as determined by the food services director. When school kitchens are used a school food service staff member must be present at all times.

School Approved Food Services Personnel Per hour -- Time and one half Approval must be obtained from the Food Service Director for rental of the kitchen appliances.

Additional Areas of Usage:

If a group or individual wishes to use one area of a school facility they will be charged $50. There will be an additional $25 for each additional area used. So that if a group wants to use the Lyman High School Commons and Gym the fee would be $75.

Swimming Pool:

1 hour $40.00
1.5 hours $60.00
2 hours $80.00

Swimming and use of classroom:

1 hour swim and 1 hour of classroom $55.00
1.5 hours swim and 1 hour of classroom $75.00
2 hours swim and 1 hour classroom $95.00

Rental rates are based on 20 swimmers which requires 2 lifeguards. Additional life guards paid at current hourly wage.

Open Swim:

Rates available at the pool.

Lap Swim/Exercise Class Fees:

Rate available at the pool.

Junior Jazz, USA Wrestling and other Such Programs

These youth groups will be required to make a $100 deposit which will be refunded if the district facilities are left in acceptable condition throughout the duration of the activity.

Tournaments must have a custodian on duty. When a custodian is not on duty for their regular job, then a custodian will be paid. If it is anticipated that crowd control will be needed an extra custodian will be used.

Adopted: July 16, 1997
Amended: October 19, 2005; 12/17/2014

GATE RECEIPTS AND ADMISSIONS

Admissions receipts of school events will be adequately controlled. The principal is responsible for the proper collection, supervision, disbursement, and/or remittance of these charges. Admission to those school events for which an admission is charged ordinarily will be by tickets or special passes only. All money receipted will be accounted for by two or more school district employees. Adequate records will be maintained for accounting purposes.

Adoption Date: 12/17/2014

BANKING SERVICES

Annually the district shall approve one or more banking institutions or depositories to be utilized by the district for the deposit of funds.

Depository banks holding school district money shall pledge securities for all deposits and balances not covered by FDIC. The board of trustees shall approve the securities. (W.S. 9-4-801 -- 9-4-832).

Adoption Date: 2/18/2015

Authorized Signatures

The following school officials will be authorized to sign checks and receipts which are issued by the school district. Their signatures may be a reproduction.

Receipts

Any and all funds

Treasurer, superintendent, business manager, bookkeeper, accounts payable clerk Building level transactions Building principal, building secretary, the advisor in charge of the activity.

Checks/Warrants

Any and all funds

The clerk or treasurer and the chairman

Athletic and activity revolving

Superintendent, business manager

Employee Group Plan

Administrator for group plan, superintendent and business manager

Adopted: June 14,1975
Amended: June 27, 1984
Amended: March 29, 1989
Amended: June 24, 1998
LEGAL REFS.: W.S. 21-3-113; W.S. 9-18. 1-.4 (W.S. 9-1-123 toWS. 9-1-126)

BONDED EMPLOYEES AND OFFICERS

The Board of Trustees shall require a bond of the Board treasurer, the Business Manager, and the Superintendent in such penalty and with such sureties as the Board may direct, conditioned upon the faithful application of all monies and property which may come into his/her hands by virtue of his/her office. The bond shall not exceed one and one-fourth of the amount of all school monies handled by such officer in any one (1) year. Such bonds, after being approved by the Board and by an attorney selected by the Board as to form and execution, shall be filed with the county treasurer, and no disbursements shall be made until such bonds shall have been approved and filed as required by this section. In case of breach of conditions of such bonds, suit shall be brought thereon by the Board for the benefit of the District. [W.S. 21-3-110(a)(ix)]

The Board of Trustees may also require any other officer or employee whose duty it is to handle funds or property of the District, including activity accounts, to be bonded under a suitable individual or blanket bond indemnifying the District against loss. The Board shall determine the amount and type of bond. [W.S. 213- 111(a)(xii)]

Adoption Date: 2/18/2015
Edited Dec 16, 2009

Fiscal Accounting and Reporting

The board of education shall, through the superintendent, cause financial records to be kept in accordance with generally accepted principles of governmental accounting.

Financial transactions of the school district shall be recorded in governmental fiduciary, proprietary, fixed asset, and long-term debt records. Appropriate entries from the adopted budget shall be made in the records for the respective funds. Separate funds shall be maintained for each of the several funds as prescribed. Continuing balances of the various budgetary accounts shall be maintained on at least a monthly basis. The board of education shall receive, through the superintendent, monthly reports of the financial condition of each fund.

Adopted: April 30, 1986

FINANCIAL REPORTS AND STATEMENTS

Financial Reports

The business/financial manager, under the direction of the Superintendent, shall present a financial statement of the funds held by the District to the Board of Trustees at a regular meeting each month. The report shall show all income to date, amount expended, and the true cash balance.

Any other financial statements deemed necessary by either the Board or the Superintendent shall be presented as requested.

Annual Report to the State Department of Education

An annual report shall be made to the State Department of Education in the manner prescribed by said department.

Public Inspection

All records shall be maintained at the District's central office and shall be open for public inspection during reasonable business hours.

Adoption Date: 2/18/2015

INVENTORIES

The business/finance manager shall be responsible for the maintenance of permanent records of District property and the development of procedures for conducting periodic inventories of school property and equipment. The inventory system used shall accurately reflect the transfer of District property and equipment from one location to another. The procedures set forth for the fixed assets inventories shall be within the prescribed guidelines of generally accepted accounting procedures (GAAP). Surplus property no longer deemed useful by the District shall appropriately be divested or conveyed to the extent not prohibited by Article 16, Section 6 of the Wyoming Constitution.

Procedure:

The business office staff shall maintain a fixed asset inventory of items that: (1) are tangible in nature; (2) have a life longer than one (1) year; and (3) have a significant value. Items valued in excess of $5,000 will be maintained on the inventory and building improvements valued in excess of $5,000 will also be maintained. Upon receipt, appropriate documentation is brought to the business office where fixed asset costs and other relevant data from invoices and support documents are recorded.

When items are deemed to be surplus property, they are brought to the attention of the Board of Trustees. The Board of Trustees determines whether the item(s) should be declared to be surplus and, if so, they are eligible for removal from the fixed assets inventory. Surplus property is made available through an advertised request for bid for sale if the Board of Trustees determines the property to be of monetary value. Items of no useful life or monetary value are disposed of in an appropriate manner determined by the Board of Trustees. All items declared surplus property are removed from the fixed assets inventory by the business office. The date of removal and the value of the item are recorded in the fixed assets inventory.

Adoption Date: 3/15/2015

AUDITS

The complete financial records of the district as well as records of individual school accounts will be audited annually by a certified public accounting firm selected by the board.

The board will consider and act upon recommendations of the certified public accountant for maintaining an efficient system for recording and safeguarding district and school funds.

The board will select the certified public accountant by Request for Proposal (RFP). The RFP may include audits for more than one fiscal year. Candidates may be interviewed by the Board of Trustees prior to being selected as district auditor.

Adoption date: August 19, 2015

PURCHASING

The District's purchasing program shall serve the interests of the school district and the betterment of its education program by providing the necessary supplies, equipment and services. The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

The Business Manager shall serve as purchasing agent for the district. He/she shall be responsible for developing and administering the purchasing program for the district. The purchasing procedures employed by the Business Manager shall comply with all applicable laws and regulations of the state as well as the following Board policies:

1. The district's annual operating budget, which the Board sees as the district's controlled spending plan, shall direct all purchases by the Superintendent.

2. The Business Manager is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and when budget appropriations are adequate to cover the obligations.

3. The Business Manager shall always secure approval of the Board of Trustees for major purchases of equipment which exceed $9,000 when such expenditures have not been specified in the approved budget.

4. Competitive bids or quotations shall be solicited in connection with all purchasing whenever possible. Contracts shall be awarded to the lowest responsible bidder complying with specifications and with other stipulated bidding conditions.

5. The quantity of items purchased shall depend on the necessity of the items, storage space, availability and economy of volume purchased.

6. The Business Manager shall make every effort to receive full value for the dollar spent. The purchasing function shall be to buy the required products which during the product's period of usefulness will be the most efficient and economical.

7. Petty cash funds shall be used for the payment of properly itemized bills of nominal amounts and under conditions calling for immediate payment.

8. All contracts which require public advertising and competitive bidding shall be awarded by the Board. Recommendations for the award of these contracts shall be submitted to the Board by the Superintendent.

Adoption Date: 3/15/2015 Amended on January 15, 2019

PETTY CASH

In order to simplify refunds and minor purchases, the board of trustees may authorize petty cash funds for schools in the central administration office as found desirable.

Expenditures against these funds must be itemized and turned in to the board whenever replenishment is requested. Expenditures from petty cash shall be charged to the applicable budget category.

Adoption Date: 3/18/2015

PETTY CASH ACCOUNTS

Expenditures from petty cash may be made for small items such as stamps. However, receipts must always support this type of expenditure. Replenishment of a petty cash fund shall be made from the applicable budget category.

When a petty cash fund needs to be replenished, a voucher requesting the necessary funds shall be made out to the District. The voucher must be approved by the business/finance manager and must have the expenditure dated, itemized, and accompanied by appropriate receipts. The voucher will then be forwarded to the central administration office for processing.

Adoption Date: 3/18/2015

COOPERATIVE PURCHASING

The Board, at its option, may join in cooperative purchasing with other school districts or other governmental agencies to take advantage of lower prices for bulk purchasing and to reduce the administrative costs involved in bidding.

Adoption Date: 5/20/2015

BIDDING PROCEDURES

In an attempt to assure that all interested persons who desire to do business with this district are afforded an equal opportunity to do so, the district shall obtain competitive bids when any school building is to be built or any repairs, additions, or improvements costing more than $50,000 are to be made for any school house or district property or when any purchase of insurance, supplies or materials other than textbooks costing more than $25,000 is contemplated unless precluded by appropriate regulations or Wyoming Statutes. When the amount exceeds $50,000, a call for bids shall be published at least once in the newspaper of general circulation in the district. The district shall reserve the right to reject any and all bids and to waive irregularities and informalities in the bidding. No contract shall be divided for the purpose of avoiding this provision. When items exceed $25,000, but are less than $50,000, the administration will receive competitive quotes and determine the quote to be accepted based on the needs of the district.

Prior to requesting any bid over $50,000, Board approval must be obtained. If approved by the Board, then competitive bids, where appropriate, will be obtained and if appropriate, a notice calling for bids will be published.

Items for which bids must be obtained may be described in the public call for bids by stating general requirements and making detailed specifications available to prospective bidders at the administrative offices.

No bids shall be considered which are received after the time mentioned and any bid received after the scheduled time shall be returned to the bidder unopened. The district may further require up to thirty (30) days from receipt of the bid for acceptance of the bid.

All bids will be made in sealed envelopes and once submitted, will remain unopened until opened in public by the business manager or designee on the specified date and a determination will be made as to who is the successful bidder. A recommendation will be made to the Board at its next regular meeting. The Board may approve the bid recommendation, but reserves the right to take the bid under advisement pending further review.

The Board will determine on a case-by-case basis at the time the bid proposal is reviewed whether the bids are to be accompanied by a bid security and the amount, whether a performance bond must be posted and, if so, the amount, whether the contractor must provide insurance, and if so, the type and amount as well as the amount of liquidated damages if any which are to be provided for in the final contract documents.

Where applicable, preference will be given to Wyoming contractors as provided in Wyoming Statute §16-6-102(a). Adoption Date: 5/20/2015 Amended: July 20, 2022

LOCAL/COMPETITIVE PURCHASING

Recognizing that the schools of the district are supported primarily by tax monies paid by individuals and businesses of the local community, the Board will purchase locally whenever and wherever possible and whenever goods and services of equal quality at competitive prices are available.

Selection of vendors shall be based on price, quality, past services, delivery time and availability.

However, the school district's first consideration must be value for money spent. For this reason goods and services may not be purchased locally if they could be secured elsewhere at a savings to the district or if a known local source can provide better quality of product or service or provide more efficient delivery.

Adoption Date: September 16, 2015

VENDOR RELATIONS

The district will seek business and bids from all eligible vendors, regardless of race, creed, color, sex, national origin, age, or disability.

No favoritism will be extended to any vendor. Each order will be placed on the basis of quality, price, and delivery. Past service may be considered.

No person officially connected with or employed by the district will be an agent for, or have any monetary or beneficial interest in, or receive any compensation or reward of any kind from any vendor for sale or purchase of supplies, materials, equipment, or services.

Adoption Date: August 19, 2015

SALES CALLS AND DEMONSTRATIONS

Only sales representatives of materials, equipment, or services that are normally used in the schools will be granted conferences with District personnel. In no case may sales persons call on pupils, teachers, or other employees during school hours without the permission of the building principal.

Adoption Date: August 19, 2015

PURCHASING PROCEDURES

All purchases made on district funds shall be made through the business/finance manager's office on official purchase orders upon requisition by the principal, business/financial manager, or superintendent. Any purchase not so made may be deemed to be a personal purchase by the staff member and must be paid for by the staff member. Confirming orders will not be permitted without prior authorization for the purchase from the business/finance manager or superintendent.

Adoption Date: 3/18/2015

PAYMENT PROCEDURES

The Board will approve in advance all disbursements except those for amounts owing under contracts previously approved by the Board, those for which by prompt payment the district will receive a discount or other advantage, and those made from the imprest fund.

As an operating procedure, the Board will receive each month from the business office lists of bills for payment from the district funds, which lists will be supported by invoices and vouchers properly certified and approved with respect to materials or services received or expenses incurred. The Board will discuss questionable items, if any, in the listings, make changes, if any are deemed necessary, and approve the bills for payment.

Adoption Date: September 16, 2015

PAYROLL/PAY SCHEDULE

All salaries and supplements paid to regular staff members, substitute or part time personnel, and student workers will be paid through the business office.

Proper payroll procedures are dependent on staff attendance accounting and on the signing-in and signing-out of part-time and hourly workdays, including evening school personnel. The necessary procedures for this will be established by the business manager and carried out by administrative personnel.

Compensation records kept by the business office will reflect an accurate history of the compensation and related benefits accorded each employee.

Adoption Date: 10/21/2015

Uinta County School District #6 **DKC**

EXPENSE AUTHORIZATION/REIMBURSEMENT

Personnel and district officials who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed voucher and any supporting receipts required by the business office. The reimbursement documentation needs to be in the business office by the 5th of the month in order to be paid after the Board meeting of the same month.

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

Expenses for travel will be reimbursed within district guidelines when the travel has the advance authorization of the principal, activities director, or the Superintendent. Principals may grant this authorization without prior approval of the Superintendent when the travel expense has been anticipated and incorporated into the optional budget of the particular program involved.

All travel will be by district owned vehicle unless approved otherwise by the appropriate administrator. If an employee uses their own vehicle when a district owned vehicle is available the district will reimburse the employee for fuel only. If the employee uses their own vehicle because there is not a district owned vehicle available the employee shall be reimbursed at the approved federal rate for reimbursement.

Expenses within district guidelines will be paid provided that persons who travel at school expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between expenditures for business and those for personal convenience.

Adoption Date: September 16, 2015

PAYMENT OF STUDENT ACTIVITY EXPENSES

The expenses of board and travel of students who represent the school as participants away from school are to be paid from school funds as far as practicable.

Students are to provide for their own meals unless they are away from school for more than one day. In this case the student is to provide his/her own meals the first day. The school district will provide the additional meals at school expense. Supervisory personnel are to exercise discretion in keeping such expenses to a minimum.

Adopted: May 21, 1975

Amended: March 1994
Amended: March 20, 2008

Uinta County School District #6 **DKRA-1**

STUDENT TRAVEL EXPENSES

In an attempt to seek uniformity among advisors of school activities and reduce the travel expenses of students, the following guidelines have been established:

1. Arrangements
Activity advisors should make arrangements for meals and lodging well in advance of the event. They should ask for a student rate since sizable discounts are available for schools.

2. Lodging
The school district will pay the actual expenditures for lodging all students who represent the Lyman schools as participants in activities, which are held away from school. Lodgings should be secured which are clean, comfortable, and as economically priced as possible. Most housing establishments will, upon request, lodge 4 to 6 students in a room, which makes a lower cost per student when the expense is shared in this way. Activity schedules should be drawn which eliminates, as nearly as possible, the need for students to be lodged overnight.

3. Meals
Current board policy states that the actual meal expenditures of students who represent the school as participants away from the Lyman schools will be paid by the school district except that the cost for the first day are to be paid by the student.

Activity advisors are requested to do the following:

a. eliminate meals for groups who are on their way home and as close as Little America,Wyoming.

An expanding activity program coupled with rising costs places a strain on school budgets. The cooperation of students, parents, and teachers will help to make it possible to continue these programs.

Adopted: September 27, 1978
Amended: March 30, 1994
Amended: March 20 1998
Uinta County School District #6 **DLA**

PAYDAY SCHEDULES

All regular employees of Uinta County School District #6 will be paid on a monthly basis with checks distributed on the 25th of each month. Classified employees who work 9 months of the year will receive their first check in September. Coaches and others who begin work prior to August payroll cutoff date may receive their first check in August.

If the 25th of the month falls on a holiday or weekend, checks will be distributed on the last working day before the holiday or weekend. All teachers subject to the salary schedule shall be paid their annual salary in twelve (12) equal installments unless specifically stated otherwise by the board. Whenever possible, extended day compensation shall be added to the employee's salary and paid in twelve (12) equal installments.

Payments for special assignments not covered under the employee's contract will be made in equal amounts over the contract period or one half at the beginning of the season and one half at the end of the season.

Adoption Date: September 16, 2015

Uinta County School District #6 **DLB**

SALARY DEDUCTION

All wages and salaries are subject to all deductions required by law. In addition, the school district will deduct professional dues, insurance, annuity payments, and/or other deductions with Board approval that are authorized by the employee and approved by the business manager. These deductions need to follow deadlines as outlined in Policy DKA.

VOLUNTARY PAYROLL DEDUCTIONS

The Board of Trustees shall approve all forms of voluntary payroll deductions and reserves the right to charge the actual cost to make them. The following voluntary payroll deductions are approved: (1) health, dental, vision, and life insurance; (2) organizational dues; and (3) tax-sheltered annuities.

Dues Deductions

The District will make dues deductions for the Wyoming Education Association. The following constraints will apply:

> The Association shall indemnify and save harmless the employer from any and all claims, demands, suits, and costs incurred in connection with any such claims, demands, suits, and costs incurred in connection with any such claim, demand, or suit resulting from any action taken or omitted by the employer in connection with the matter of dues deductions. All dues deducted by the employer shall be remitted to the treasurer of the Association.

DEDUCTIONS UPON EMPLOYMENT SEPARATION

If a certificated staff member resigns or is discharged from the district, he/she shall receive the appropriate pro rata amount of his/her contracted salary, represented by using the total days worked as numerator and the maximum number of days required as denominator, less any salary already paid and such deductions as may be required by law, district policy, or due to payment for extra duty assignments not yet rendered.

Adoption Date: September 16, 2015

Uinta County School District #6 **DM**

CASH IN SCHOOL BUILDINGS

Monies collected by school employees will be handled according to good and prudent accounting procedures. All monies collected will be receipted, accounted for, and directed to the district office for deposit. All monies receipted will be accounted for by two or more district employees.

Cash monies should not be left in schools overnight except in safes provided for safekeeping of valuables. Cash monies exceeding $1000 should be brought to the district office for receipt and deposit on the first business day following the receipt of such monies.

Adoption Date: 10/21/2015

Uinta County School District #6 **DN**

SCHOOL PROPERTIES DISPOSITION

When equipment, books and materials become worn out, obsolete, surplus, or otherwise unusable in the schools, the Superintendent may authorize their disposal in a manner to the district's best advantage, provided that the unit value of the items is not more than $500. If values are in excess of that amount, formal authorization for negotiated sale or for putting the items to bid will be obtained from the Board.

To assure all patrons an equal opportunity in purchasing items with a unit value over $500, all sales must be advertised in advance through the news media.

Surplus personal property will be classified for disposal according to the resale value of the item.

1. Items having a resale value will be disposed of as follows:

    a. Items having a fair market value of $500 or less may be disposed of by closed bid, auction,orgeneralsale.
    b. Items having a fair market value of more than $500 will be advertised for sale to the highest bidder.
    c. The Board shall reserve the right to reject any or all bids for the purchase of district personal property.

2. Items having no resale value or of insufficient value to defray the cost of sale may be disposed of as follows:
    a. Salvageable parts may be removed for use in restoring inoperable district equipment to an operable condition and the remainder of the items disposed of for junk value or taken to the refuse collection center.
    b. Usable parts may be removed and stored and the remainder of the item disposed of for junk value or taken to the refuse collection center.
    c. Surplus items may be disposed of for junk value or taken to the refuse collection center.
    d. Worn and outmoded books will not be destroyed until they have been offered to students, charitable organizations, and made available to the general public.

Adoption Date: September 16, 2015