

# **Kuna School District**

*Inspiring each student to become a lifelong learner and a contributing*



## **Districtwide Fiscal Manual**

*Including*

## **Federal Grants Management**

**Accounting Department**

**Last Updated 10/16/2023**

<b>Introduction</b>	<b>3</b>
<b>Cash Management and Payment Systems and Internal Control</b>	<b>3</b>
<b>Revenue-All Funds</b>	<b>3</b>
Direct Deposits and Regular Checks Received	3
Reimbursement of Federal Grants	3
Interest Earned Because of Federal Funds	3
SBA Transfers initiated by Schools' Bookkeepers	4
<b>Expenses Federal Grants</b>	<b>4</b>
Federal grants under Every Student Succeeds Act (ESSA)	4
Pandemic Relief Grants	4
Federal Grants Under IDEA, Part B and Preschool Grants	5
Allowability Chart at a Glance	5
Timely Obligation of Federal Funds	7
Carryover	7
Unallowable Purchases	8
Staff Appreciation Procedure	8
Sunshine Account	9
<b>Manual Adjustments in Skyward and Refunds</b>	<b>11</b>
Journal Entries in Skyward	11
Refunds to Parents/Guardians	11
School/building Visa Credit Card Refunds	12
<b>Key Personnel</b>	<b>13</b>
<b>Purchasing (Procurement)</b>	<b>13</b>
Purchasing Thresholds	14
Procurement for Schools: SBA, General & Federal Grants	14
Procurement: Operations	17
Contract Approval Process for General Funds and Federal Funds	18
<b>Ethical Transparency</b>	<b>19</b>
Debarment and Suspension	19
<b>Overall Purchasing Process</b>	<b>20</b>
1. Requisitions	20
2. Purchase Order	20
3. Deliveries	20
Credit Card	20
<b>Time and Effort</b>	<b>21</b>
Reconciliation and Closeout Procedures	22

<b>Direct and Indirect Costs for Federal Grants</b>	<b>22</b>
<b>Inventory Records</b>	<b>23</b>
<b>Record Retention and Privacy Protection (Policy 277)</b>	<b>24</b>
<b>Internal Operations: Detailed Handouts with Snapshots</b>	<b>24</b>
Requisitions	25
Purchase Orders	25
Year-End Process:	26
Travel	26
Mileage Reimbursement per Mile	26
Sales Tax	26
Deposit and Bank Reconciliation	27

## **Introduction**

This manual sets forth the procedures used by the Kuna School District to administer general, local, and federal funds. It provides a detailed description of the district's cash management, procurement thresholds, procedures for determining the allowability of expenditures, and other operational procedures. The manual contains the internal controls and fund management standards used by the district to ensure that all funds, including federal funds, are lawfully expended. Please refer to the index table as a guide.

## **Cash Management and Payment Systems and Internal Control**

### **Revenue-All Funds**

#### **Direct Deposits and Regular Checks Received**

All deposits must be processed by the District's Office. All paper checks must be delivered to the District Office first. Kuna School District uses the Skyward accounting system. When making any deposits, such as paper checks or electronic transfers to the bank, they are entered into the internal accounting system manually through a Cash Receipt process managed by the Business Department.

#### **Reimbursement of Federal Grants**

Generally, the Local Education Agency (LEA) receives payments from the State Department of Education on a reimbursement basis. Initially, Kuna School District charges federal grant expenditures to non-federal funds. The Business Manager and Financial Specialist then request reimbursement for actual expenditures incurred under the federal grants. These requests are submitted via the Grant Reimbursement application, which can be accessed at: <https://apps.sde.idaho.gov/GrantReimbursement>.

All reimbursement requests are tied to specific set-asides and/or approved budget line items from the grant applications, such as CFSGA, SWIP, or IDEA, Part B. Each grant is coded to its assigned funds code in accordance with the Idaho Financial Accounting Reporting Management System (IFARMS). Detailed reports are extracted from the Skyward accounting system and attached to the reimbursement requests. Subsequently, the requests undergo review by the State Department of Education and are paid through direct deposit. All deposits are recorded in Skyward under their designated Federal revenue account.

#### **Interest Earned Because of Federal Funds**

Kuna School District receives payments for federal funds on a reimbursement basis. However, if the funds are accidentally drawn down in advance, the awarding agency should be notified immediately. The district may retain interest amounts up to \$500 per year for administrative expenses (2 CFR § 200.305(b)(9)).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the Grant Reimbursement Application (GRA).

### **SBA Transfers initiated by Schools' Bookkeepers**

**Regular Deposits:** Unlike typical general funds budgets, the SBA budget is constantly adjusted. Whenever a deposit is made, whether it's a conventional paper check or electronic deposit, the Skyward accounting system updates the corresponding account's budget through the transfer batch. Essentially, the budget mirrors the actual income to prevent unintentional overspending of funds.

**Account Transfers:** You can reallocate budget funds between accounts within the same fund with your supervisor's approval. However, transferring the budget between different funds is not permitted. If funds are mistakenly deposited into the wrong account, please contact the Business Department to request a Journal Entry for correction.

### **Expenses Federal Grants**

When determining how to spend federal grant funds, the staff should review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, which are provided in the bulleted list below.

- Necessary and Reasonable
- Allocable to the Federal Award
- Consistent with Policies and Procedures
- Adequately Documented
- Timely Obligated-**All grants have expiration dates!**

### **Federal grants under Every Student Succeeds Act (ESSA)**

When determining allowability, please use the following:

- [Link to Federal Programs Allowable Use of Funds](#)

Manual search [www.sde.idaho.gov](http://www.sde.idaho.gov) Federal Programs, Funding & Fiscal Accountability

### **Pandemic Relief Grants**

List of grants: Federal grants under The Elementary and Secondary School Emergency Relief (ESSER) Fund includes the Coronavirus Aid, Relief, and Economic Security (CARES) Act (March 27, 2020), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 (December 27, 2020), and the American Rescue Plan (ARP) Act of 2021 (March 11, 2021)

When Determining Allowability, please use the following:

- [Link to ESSER Use of Funds<sup>1</sup>](#)
- [ESSER Unallowable Use of Funds<sup>2</sup>](#)

Manual search: [www.sde.idaho.gov](http://www.sde.idaho.gov) Federal Programs, Pandemic Relief Funds

## **Federal Grants Under IDEA, Part B and Preschool Grants**

When Determining Allowability, please use the following:

[Link to IDEA, Part B Funding Manual<sup>3</sup>](#)

Manual search: [www.sde.idaho.gov](http://www.sde.idaho.gov) Special Education Programs, funding & Fiscal Accountability

### **Allowability Chart at a Glance**

The following factors must be considered when making an allowability determination specific to each program.

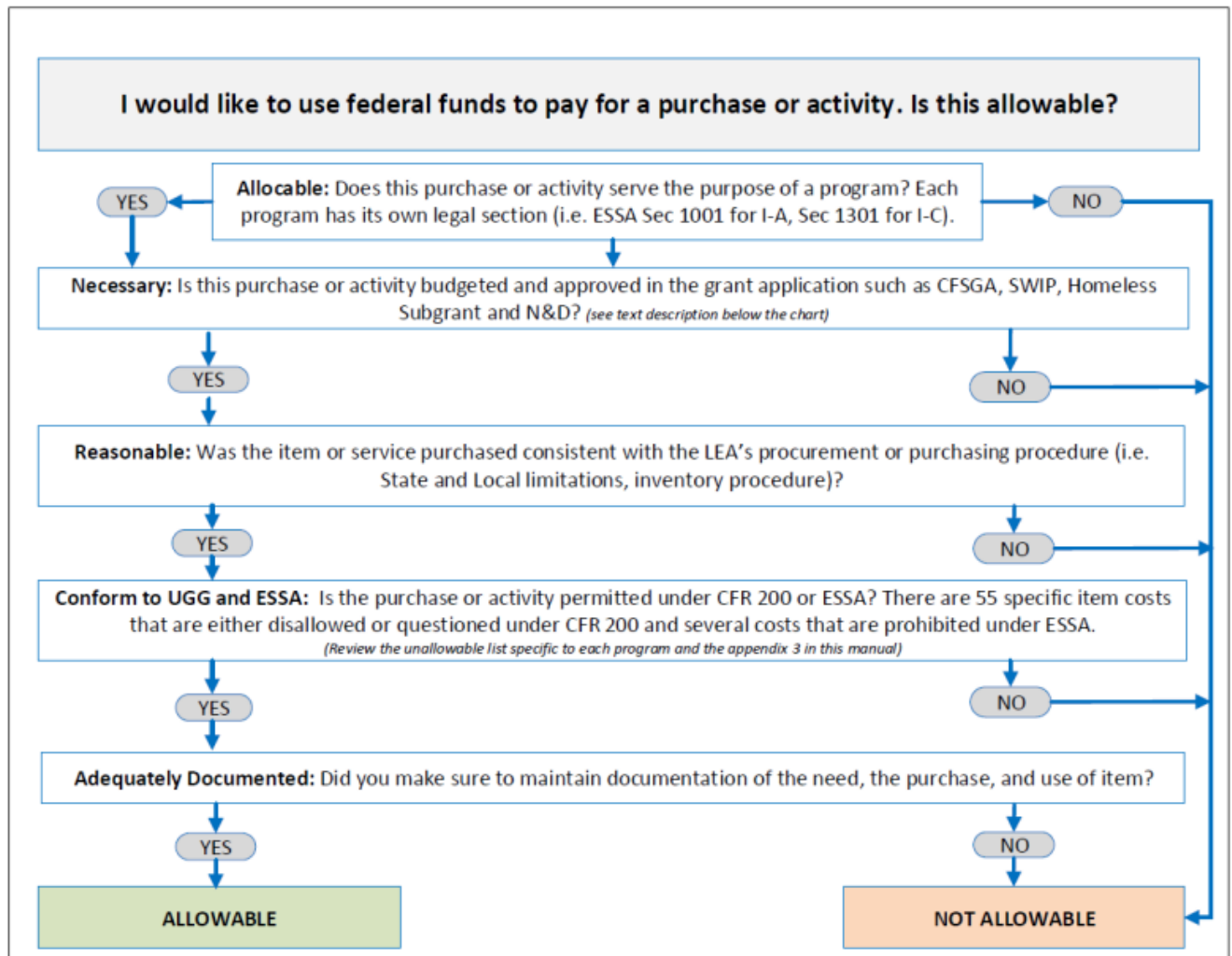
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<sup>1</sup> Idaho state Department of Education. ESSER Use of Funds. Retrieved <https://www.sde.idaho.gov/federal-programs/prf/files/ESSER-Use-of-Funds.pdf>

<sup>2</sup> Idaho State Department of Education. ESSER Unallowable Use of Funds. Retrieved <https://www.sde.idaho.gov/federal-programs/prf/files/general/ESSER-Unallowable-Uses.pdf>

<sup>3</sup> Idaho State Department of Education. Idea, Part B funding Manual. Retrieved from <https://apps.sde.idaho.gov/IDEA/Content/files/IDEA-Part-B-Funding-Manual.pdf>

## ALLOWABILITY CHART FOR ALL FEDERAL PROGRAMS



## Timely Obligation of Federal Funds

### When Obligations are Made

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. The following table illustrates when funds are determined to be obligated under federal regulations:

If the obligation is for:	The obligation is made:
Acquisition of property	On the date which the LEA makes a binding written commitment to acquire the property
Personal services by an employee of the LEA	When the services are performed
Personal services by a contractor who is not an employee of the LEA	On the date which the LEA makes a binding written commitment to obtain the services
Public utility services	When the LEA receives the services
Travel	When the travel is taken
Rental of property	When the LEA uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E- Cost Principles.	On the first day of the project period

34 C.F.R. § 75.707; 34 C.F.R. § 76.707.

### Carryover

State-Administered Grants (also known as pass-through grants): As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to “carryover” any funds left over at the end of the initial 15-month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. 34 C.F.R. § 76.709. Accordingly, the district may have multiple years of grant funds available under the same program at the same time. Carryover limitation depends on program requirements:

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<sup>4</sup> Idaho State Department of Education Website. Federal Programs Allowable Use of funds. Retrieved from <https://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Federal-Programs-Allowable-Use-of-Funds.pdf>



Program	Maximum Percent of Total Allocation
Title I-A Basic Program	15%*
Title I-C Migrant Program	15%, reasonable and necessary
Title II-A Improving Teacher Quality	25%, reasonable and necessary
Title III-A English Language Acquisition	25%, reasonable and necessary
Title IV-A Student Support and Academic Enrichment	25%, reasonable and necessary
Title V-B Rural and Low Income	25%, reasonable and necessary
Title I School Improvement (Section 1003)	15%
IDEA Part B	>10% will require justification

### Unallowable Purchases

#### Not to do

- Any purchase that falls outside the approved parameters of a specific grant award.
- Don't use the credit card unless a purchase order is in place.
- Don't make orders without a requisition.
- Cash purchases are not allowed.
- All items must be shipped to the school, not personal homes or other locations.
- Staff appreciation expenses must come from the Sunshine account; gift cards for staff are not allowed with any funds, including Sunshine.

### Staff Appreciation Procedure

Difference between Sunshine and Regular School Accounts

Sunshine Account	Regular School Account
------------------	------------------------

<ul style="list-style-type: none"> <li>· Cash donations from staff</li> <li>· Cash donations from community/organizations <i>specifically</i> to appreciate staff (<i>get email confirmation</i>)</li> <li>· Fundraising event specifically to appreciate the staff</li> </ul>	<ul style="list-style-type: none"> <li>· Fees collected from students</li> <li>· Cash donations from organizations with restrictions</li> <li>· Cash donations from organizations unspecified</li> <li>· Fundraising events for students and classrooms</li> </ul>
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**Sunshine Account**

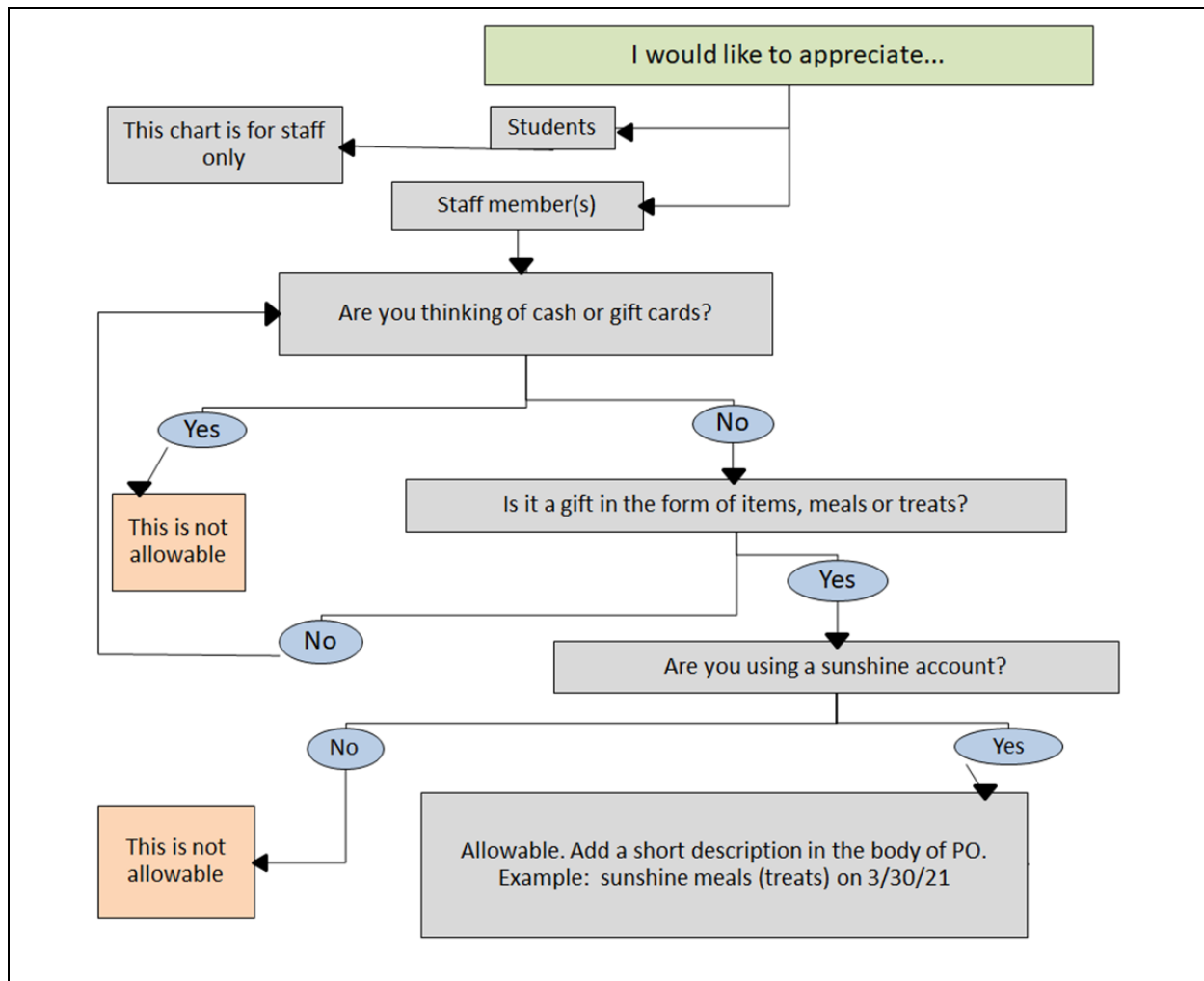
*Only* sunshine funds can be used for recreational or social food events or celebrations.

<b>Sunshine Account</b>	
<b>Allowable</b>	<b>Not Allowable</b>
<p>Examples are not limited to:</p> <ul style="list-style-type: none"> <li>· actual items as gifts for staff</li> <li>· meals and treats for staff</li> <li>· flowers and trophies for staff</li> <li>· school/student supplies</li> <li>· anything other than cash &amp; gift cards</li> </ul> <p>IMPORTANT: Put a short description for the AP in the body of PO. Example: <i>sunshine meals (treats) on 3/30/21</i></p>	<ul style="list-style-type: none"> <li>· Cash and Cash Gift Cards. It creates fiscal issues with IRS as any form of compensation must go through payroll</li> <li>· Alcoholic beverages or other unappropriated items prohibited in the Districts' area</li> </ul>

Regular School Accounts

<b>Regular School Account</b>	
<b>Allowable</b>	<b>Not Allowable</b>
<p>Examples are not limited to:</p> <ul style="list-style-type: none"> <li>· T-shirt appropriate and applicable to wear on the job</li> <li>· certificates, recognitions &amp; trophies</li> <li>· regular classroom supplies</li> <li>· meals and refreshments for business meetings only. Must have an agenda and list of attendees on file.</li> </ul> <p><b>IMPORTANT:</b> Put a short description for the AP in the body of PO. Example: <i>PD meals on 3/30/21</i></p>	<ul style="list-style-type: none"> <li>· Cash and Cash Gift Cards. It creates fiscal issues with IRS as any form of compensation must go through payroll</li> <li>· Alcoholic beverages or other unappropriated items are prohibited in the Districts' area</li> </ul>

Please use this chart when making decisions about staff appreciation



## Manual Adjustments in Skyward and Refunds

### Journal Entries in Skyward

Journal entries are permitted to transfer eligible existing expenses from one account to another, especially when a charge was mistakenly placed in the wrong account or when another funding option becomes available later in the year. To request a journal entry, please send an email with a clear request, including the account numbers, PO number, and the amount, to Cairlissa Morgan at [cmorgan@kunaschools.org](mailto:cmorgan@kunaschools.org).

### Refunds to Parents/Guardians

All refunds must be requested prior to **May 17, 20XX - due to the Fiscal Year-end in June 20XX**. Bookkeepers will inform parents and guardians that the District only processes checks once a month. The checks will be mailed after School Board approval.

- **Full credit** for services that haven't happened yet. Please read the instructions below.

- **Partial credit** for services that partially happened (i.e ASB cards). Please work with your Supervisor and Athletic Directors to estimate the refundable portion. Once the refundable portion is determined, follow the steps below.
- **Lunches:** Please note that money for student lunches can be carried over to the next school year. You may also ask for a refund. Refunds for student meal balances will be handled by the Child Nutrition Department.

**STEP 1** During the communication with parents/guardians please offer the three options below in the following order:

- **First**, see if they would be willing to apply it to the next school year.
- **Second**, ask if they would like to donate back to the school by not claiming it.
- **Third**, refund.

**STEP 2.** If a parent/guardian prefers the refund, please make them aware that the District/school can refund them with a check only. No cash and no credit card refunds will be processed. All checks will be mailed once a month, after school board approval.

**STEP 3.** Get their first and last name (parent or guardian only, no checks to students), mailing address, and a contact phone or email address in case we have any questions.

**STEP 4.** Send this information to AP.

- AP will enter parents as vendors on refunds, **only** after all the required information is received.

**STEP 5.** AP will let you know once a parent/guardian is entered as a vendor in Skyward. The Bookkeeper at each school (or food service for lunch money refunds) will create a PO for that parent, with the reason for the refund, the student's last name, first initial, and the dollar amount. The bookkeeper can put multiple fees and multiple students/children on one PO. Call AP if you have questions.

**STEP 6.** Send written approval(email is sufficient) by an administrator to provide the reimbursement, stamp for payment, and sign to AP. AP will use this as approval to pay and support documentation for the auditors. *Example email: This is approval to pay the PO 2041920222 refund in the amount of \$12.00 to Joe Doe for (state what the refund is for and the reason)*

### **School/building Visa Credit Card Refunds**

This is related to credits to your school's visa card. For example, refunded conferences, hotels, etc.

1. Refunds on credit cards will appear on the monthly credit card statement. Bookkeepers will send over the statement, given to them by AP, with the original PO number written beside the credit card refund. Bookkeepers will also provide the refund receipt to AP with the statement. The refund will be applied to the account number that was on the original charge and PO.

### **Key Personnel**

<b>Elmira Feather</b>	<b>Cairlissa Morgan</b>	<b>Alisha Coleman</b>	<b>Katie Whitt</b>
Chief Financial Officer	Financial Specialist	Sr. Accounts Payable	Accounts Payable
Budgets State Reporting Audit and all Other Financial Questions	Account Receivables Deposits/Grants Skyward Reconciliations	Check Processing Vendor Processing Vendor Invoicing Contracts 1099	Requisitions PO Processing Ordering - district wide

List of staff in school buildings with access to skyward and knowledge of business operations

- KHS/SFHS - Marla Burch
- KMS - Brandy Kropp
- FMS - Teresa Muro
- IPHS - Becca Newboles
- IC - Rebecca Mecham
- Ross - Teri Husted
- Hubbard - Courtney Emry
- Reed - Alicia Martinez
- CP - Patti Bodily
- ST - Erin Roach

### **Purchasing (Procurement)**

Procurement involves the planning for the acquisition of food, supplies, goods, and services. Regarding federal programs, such as Child Nutrition, Education grants under ESSA, IDEA Part B, and Preschool, the district adheres to federal procurement standards as outlined in 2 CFR Part 200. Additionally, any relevant state and local procurement regulations are followed, which may be more stringent than federal standards. The district complies with the most restrictive regulations and also adheres to any internal guidance established by the school Board.

## Purchasing Thresholds

### Procurement for Schools: SBA, General & Federal Grants

The requirements below apply to:	
<ul style="list-style-type: none"> <li>Tangible assets, such as furniture, equipment, electronic device, or other that costs more than 5,000 and lasts more than 1 year.</li> <li>A large order of the same item is identified as one contract. Example: a large order of Chromebooks from the same vendor totaling \$50,000. In this case, the threshold is the total contract amount \$50,000.</li> </ul>	
<b>Exemptions (Table A):</b> <b>Bidding is not required</b> <b>Board agenda placement is not required</b>	<b>Exemptions (Table B):</b> <b>Bidding is not required</b> <b>Board agenda placement is still required</b>
<ul style="list-style-type: none"> <li>Adopted curriculum materials such as textbooks, instructional media, software, audio/visual media, and internet resources</li> <li>Instructional services such speakers and travel</li> <li>Insurance and Utilities</li> <li>Software maintenance, support, and licenses of existing systems</li> <li>Repair parts of existing equipment or electronic device</li> <li>Used personal property</li> <li>Emergency situation (potential harm or interruption of regular operations). The Board members will need to be notified immediately.</li> <li>Sole Source (less likely). You will need to sign the form.</li> </ul> <p><i>Reference: IC 67-2803, 67-2808(1)(a), 33-601(2)</i></p>	<p>If you are purchasing an asset that is not exempt (see table A) but the vendor is listed on the <a href="#">approved statewide list</a>, you can skip the bidding process but the Board will need to approve the expense based on the thresholds identified below.</p> <p>The difference is: Since there is no competition, you can attach one quote from the approved vendor. The Board will need to approve the purchase itself, not the vendor.</p> <p>Vendors on the <a href="#">approved statewide list</a>. Approved contracts through <a href="#">OETC</a>.</p>
<b>Tips</b>	<b>Writing Grants (Federal or State funds)</b>
<ul style="list-style-type: none"> <li>Search Vendors on <a href="#">approved statewide list</a>., and <a href="#">OETC</a> first. It will save you time.</li> <li>Threshold \$50,000 and above: Plan two months ahead of time</li> <li>When required, attach the selected quote to the consent agenda by the Thursday before the Board meeting.</li> </ul>	<p>When writing grant proposals for equipment \$50,000 and above, please don't select a certain vendor. You can mention several vendors in your application. The awarding agency does not have the authority to automatically approve a certain vendor without any competition unless it is an emergency, sole source, or exempt items listed above. You will still have to go through the informal competitive process, collect two quotes, and present them to the Board, per Board policy and Idaho Code. You will have an opportunity to provide recommendations, but the Board will make the final decision.</p> <p><b>Important: Notify Cairlissa of upcoming grants</b></p>
<p><b>Unallowable Purchases will require us to file a form</b></p>	
<p><b>Please Do Not-</b></p>	

Use your personal funds and expect reimbursement. Only emergency situations apply (potential harm or interruption of operations).

Purchase gift cards for staff members

Order items until the requisition is approved

Use a credit card as a shortcut to avoid an established vendor process (example: amazon)

Commit to a contract by obligating someone's budget (i. custodial or maintenance)

Ship items to your personal residence (happens a lot during the holiday breaks when the district is closed).

Please plan ahead. This is a big "No"

If any of this occurs, the staff member will have to fill out and sign the form explaining the reasoning. The form will be filed along with the purchase.



Threshold		SBA/General fund (238 & 100)	Federal: School Improvement, Perkins, H&W grants, one-time Federal Grants and other
<p><b>\$0-\$4,999</b>  <a href="#">Reference: Kuna SD Board Policy 850</a></p>	<p><b>No Bidding No Board Agenda</b></p>	<ol style="list-style-type: none"> <li>1. Search at least two vendors to ensure that the cost is reasonable</li> <li>2. Submit a requisition</li> </ol>	<ol style="list-style-type: none"> <li>1. Make sure the cost is allowable under grant</li> <li>2. Search at least two vendors to ensure that the cost is reasonable</li> <li>3. Submit a requisition</li> </ol>
<p><b>\$5,000-\$24,000</b>  <a href="#">Reference: Kuna SD Board Policy 850</a>   Federal Funds: 2 CFR 200.320 (a)(1); 2 CFR 200.1;</p>	<p><b>No Bidding Board Agenda (Consent)</b></p>	<ol style="list-style-type: none"> <li>1. Collect at least two quotes. Select the quote in the best interest of the district.</li> <li>2. Attach the selected quote to the consent agenda by the Thursday before the Board mtg.</li> <li>3. Submit a requisition the day after the Board meeting</li> </ol>	<ol style="list-style-type: none"> <li>1. Make sure the cost was approved in the grant application (CFSGA, IDEA Part B, Perkins, School Improvement, or CTE grant application)</li> <li>2. Collect at least two quotes. Select the quote in the best interest of the district.</li> <li>3. Attach the selected quote to the consent agenda</li> <li>4. Submit a requisition the day after the Board meeting</li> </ol>
<p><b>\$25,000-\$49,000</b>   <a href="#">Reference: IC 67-2806 (1)</a>   <a href="#">Board Policy 850.60</a>  <a href="#">Board RFP Policy 85</a></p>	<p><b>No Bidding Board Agenda (New Business)</b></p>	<ol style="list-style-type: none"> <li>1. Collect at least two quotes. Select the quote in the best interest of the district.</li> <li>2. Attach the selected quote to the Board agenda, new business. The Board will make a motion to approve the purchase.</li> <li>3. Submit a requisition the day after the Board meeting</li> </ol>	<ol style="list-style-type: none"> <li>1. Make sure the cost was approved in the grant application (CFSGA, IDEA, Part B, Perkins, School Improvement, or CTE grant application)</li> <li>2. Collect at least two quotes. Select the quote in the best interest of the district.</li> <li>3. Attach the selected quote to the Board agenda, new business. The Board will make a motion to approve the purchase.</li> <li>4. Submit a requisition the day after the Board meeting</li> </ol>
<p><b>\$50,000-\$99,999</b>   <a href="#">Reference: IC 67-2806 (1)</a>  <a href="#">semi-formal Board Policy 850.60</a>  <a href="#">Board RFP Policy 851</a></p>	<p><b>Informal Bid (no advertisement but need two formal quotes) Board Agenda (New Business) Board</b></p>	<ol style="list-style-type: none"> <li>1. Add the proposal to the Board agenda, new business. The Board will make a motion for you to start searching for quotes.</li> <li>2. Collect two formal quotes</li> <li>3. Attach the two quotes to the next Board agenda action item. The Board will select the quote in the best interest of the district.</li> <li>4. Legal Counsel Review Contract- Brian Graves</li> <li>5. Submit a requisition the day after the Board meeting</li> </ol>	<ol style="list-style-type: none"> <li>1. If the grant you received is specifically for this purchase, there is no need to ask the Board for approval to collect quotes.</li> <li>2. If the grant is not specifically for this purchase but this expense is allowable, you will need to ask the Board first. Add the proposal to the Board agenda, new business. The Board will make a motion for you to start searching for quotes.</li> <li>3. Collect two formal quotes.</li> <li>4. Attach two quotes to the Board agenda, and an action item. The Board will select the quote in the best interest of the district.</li> </ol>

	<b>Agenda (Action)</b>		5. Submit a requisition the day after the Board meeting
Other FYI's-mostly for bookkeepers		To get on the the board agenda or to send quotes for the board agenda to Deann Greany, Board Clerk After REQ creation—a quote of the product being ordered needs to be attached to the REQ All Contracts need to be sent to Alisha Coleman	

**Procurement: Operations**

<b>The requirements below apply to</b>	
<ul style="list-style-type: none"> <li>● Tangible asset, such as furniture, equipment, electronic device or other that costs more than \$5,000 and lasts more than 1 year.</li> <li>● A large order of the same item is identified as one contract. Example: a large order of Chromebooks from the same vendor totaling \$50,000. In this case, the threshold is the total contract amount of \$50,000.</li> </ul>	
<p><b>Exemptions (Table A):</b> Bidding is not required Board agenda placement is not required</p>	<p><b>Exemptions (Table B):</b> Bidding is not required Board agenda placement <b>is still</b> required</p>
<ul style="list-style-type: none"> <li>● Adopted curriculum materials such as textbooks, instructional media, software, audio/visual media, and internet resources</li> <li>● Instructional services such as speakers, travel</li> <li>● Insurance and utilities</li> <li>● Software maintenance, support, and licenses of existing systems</li> <li>● Repair parts of existing equipment or electronic device</li> <li>● Used personal property</li> <li>● Emergency situation (potential harm or interruption of regular operations). The Board members will need to be notified immediately.</li> <li>● Sole Source (less likely). You will need to sign the form.</li> </ul> <p><i>Reference: IC 67-2803, 67-2808(1)(a), 33-601(2)</i></p>	<p>If you are purchasing an asset that is not exempt (see table A), but the vendor is listed on the <a href="#">approved statewide list</a>, you can skip the bidding process, but the Board will need to approve the expense based on the thresholds identified below.</p> <p>The difference is: Since there is no competition, you can attach one quote from the approved vendor. The Board will need to approve the purchase itself, not the vendor. Vendors on the <a href="#">approved statewide list</a>. Approved contracts through <a href="#">OETC</a>.</p>
<b>Tips</b>	
<ul style="list-style-type: none"> <li>● Search Vendors on the approved statewide list and OETC first. It will save you time.</li> <li>● Threshold \$50,000 and above: Plan two months ahead of time.</li> <li>● When required, attach the selected quote to the consent agenda by the Thursday before the Board meeting.</li> <li>● The Technology Department is utilizing the 3<sup>rd</sup> party “Optimizon” to run RFP process for certain purchases.</li> </ul>	

Davis Bacon Requirement: If you are using Federal ESSER funds for construction, remodeling, and installation, the open bid message and the final contract must state: "The District is using

Elementary and Secondary School Emergency Relief Fund (ESSER) funds and must meet all Davis-Bacon prevailing wage requirements.; therefore, and can accept bids only from contractors or subcontractors that pay wages that are not less than those established for the locality of the project prevailing wage rates). (See 20 U.S.C. 1232b Labor Standards).

Threshold		General Funds, Bond Fund
<p><b>\$0-\$4,999</b>  <a href="#">Reference: Kuna SD Board Policy 850</a></p>	<p><b>No Bidding  No Board Agenda</b></p>	<p><b>Federal funds: Make sure the cost is allowable</b>  1. Search at least two vendors to ensure that the cost is reasonable  2. Submit a requisition</p>
<p><b>\$5,000-\$24,000</b>  <a href="#">Reference: Kuna SD Board Policy 850.</a>  <a href="#">Federal Funds: 2 CFR 200.320 (a)(1); 2 CFR 200.1;</a></p>	<p><b>No Bidding  Board Agenda (Consent)</b></p>	<p><b>Federal funds: Make sure the cost is allowable</b>  1. Collect at least two quotes. Select the quote in the best interest of the district.  2. Attach the selected quote to the consent agenda by the Thursday before the Board mtg.  3. Submit a requisition the day after the Board meeting</p>
<p><b>\$25,000-\$49,000</b>  <a href="#">Reference: IC 67-2806 (1).</a>  <a href="#">Board Policy 850.60.</a>  <a href="#">Board RFP Policy 85</a></p>	<p><b>No Bidding  Board Agenda (New Business)</b></p>	<p><b>Federal funds: Make sure the cost is allowable</b>  1. Collect at least two quotes. Select the quote in the best interest of the district.  2. Attach the selected quote to the Board agenda, new business. The Board will make a motion to approve the purchase.  3. Submit a requisition the day after the Board meeting</p>
<p><b>\$50,000-\$99,999</b>  <a href="#">Reference: IC 67-2806 (1) semi-formal Board Policy 850 Board Policy 850.60 Board RFP Policy 851</a></p>	<p><b>Informal Bid (no advertisement but need two formal quotes)  Board Agenda (New Business)</b></p>	<p><b>Federal funds: Make sure the cost is allowable</b>  1. Add the proposal to the Board agenda, new business. The Board will make a motion for you to start searching for quotes.  2. Collect two formal quotes  3. Attach the two quotes to the next Board agenda, new business. The Board will select the quote in the best interest of the district.  4. Submit a requisition the day after the Board meeting  <b>Note:</b> If the grant is specifically for this purchase, there is no need to ask the Board for approval to collect quotes. Follow steps 2 through 4.</p>
<p><b>\$100,000 and up</b>  <a href="#">Reference: IC 67-2805 IC 67-2806 (1) Board Policy 850.60 Board RFP Policy 851 850.90</a></p>	<p><b>Sealed Bid is Required</b></p>	<p><b>Federal funds: Make sure the cost is allowable</b>  1. Add the proposal to the Board agenda, new business.  2. The Board will make a motion for you to start the formal RFP process.  3. Detailed RFP Steps are described in Policy 851  4. Select the top 3 vendors  5. Attach the quotes to the next Board agenda new business. The Board will select the vendor in the best interest of the district and will make a motion.  4. Submit a requisition the day after the Board meeting</p>

**Contract Approval Process for General Funds and Federal Funds**

Conversation with the approvers first (see the table)

- After approval, each department's Director follows the procurement threshold table
- The contract is finalized and signed by the following employee's
- Follow up on your department's contract each year. Does it have to be renewed?

<b>Departments</b>	<b>Procurement Process (Board, agenda, looking for quotes, formal bid)</b>	<b>The Final Approver of The Contract (actual signature)</b>
Operations: CNP, Transportation, Maintenance, Grounds, Custodial, Nurses, HR, Technology	The department's Director with guidance from Brian Graves and Alisha Coleman	Brian Graves
Federal Programs, Curriculum, SRO, Athletics, School Buildings -graduation	The department's Director with guidance from Kim Bekkedahl and Alisha Coleman	Kim Bekkedahl
District Office: Audit, Liability, other	No bid required	Wendy Johnson
School Buildings (Pictures, Photos, Yearbook, Pepsi-funds going in)	Principals	Principals
Construction	Brian Graves and Elmira Feather	Brian Graves

Note: The Board signs if the Board's signature is required.

### **Ethical Transparency**

All purchases must align with the districts Conflic of Interest Policy and purchasing guidance. Please ensure that all purchase orders issued by skyward include the fooling certification:

“By Accepting this purchase order, the vendor certifies: It is not currently owned or operated by the government of China and will not be during the contract. It is not engaged in any boycott of goods or services from Israel or related territories for the duration of this contract”

### **Debarment and Suspension**

The District should not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 please verify that the vendor is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

Go to [sam.gov](https://sam.gov), search. See the "Excluded Parties Listing System" at <https://sam.gov/SAM/> for a complete compilation of suspended and debarred individuals and organizations. Search by either SSN or Tax ID number (cell Unique Entity ID)

## **Overall Purchasing Process**

### **All Expenses and Internal Approval Process**

All expenses must align with the approved budget, and must be reasonable and necessary to run the district's operations. All expenses are preapproved by the supervisor through the requisition approval process.

#### **1. Requisitions**

Requisition is the first step. Before ordering anything, a requisition must be submitted by the designated staff member.

- District Office requisitions are created by the Accounts Payable department: Please email your request to Katie Whitt at [ciwhitt@kunaschools.org](mailto:ciwhitt@kunaschools.org) along with all supporting documents
- All other school buildings and departments requisitions must be submitted by the designated person (ie. schools, food service, special education, transportation, maintenance/custodial, technology )

#### **2. Purchase Order**

Accounts Payable department will check all Requisitions for approvals, print Purchase Orders, and email/fax them to all vendors.

**Reminder:** It is the School Board's policy to have an approved purchase order before ordering products or services.

#### **3. Deliveries**

All orders should be delivered to the school district's property. Orders should **not** be delivered outside of the school district's area (someone's house)

#### **4. Payments to Vendors (Bill Run)**

- The designated staff members (bookkeepers) collect the invoices from vendors and note the Purchase Order (PO) number on each invoice.
- The Supervisor signs the invoice to approve the payment
- The bookkeepers scan approved invoices and email them to Accounts Payable (AP)
- The Accounts Payable Department pays all vendors once a month after the school Board approves the bill run, which is the second Tuesday of each month.

**Appendix XX:** Accounts Receivable and Accounts Payable Flow Chart

## **Credit Card**

The Credit Card process.

**\*It is highly recommended to avoid using the Credit Card when possible. The preference is to use active vendors in Skyward and create a Purchase Order (PO)\***

1. Use the Credit Card only if necessary
2. Save your receipt and have a PO number associated with this receipt
3. Please log in to Skyward to obtain the PO Number  
<https://skyward.kunaschools.org:444/scripts/wsisa.dll/WService=wsFin/seplog01.w>
4. Wait for an email from Accounts Payable (AP). Once a month, AP will send you the statement and you will list your PO numbers next to your charges and will attach receipts to return to AP for payment. The process is the same as usual.

### **Time and Effort**

UNIFORM GRANT GUIDANCE (UGG) 2 CFR 200.430(i)

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. This also includes full and part-time employees, stipends for employees administering federal programs, and substitute teachers. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Currently, Kuna School District is utilizing the following

Substitute system: (single cost objective, multiple cost objectives with a predetermined, set schedule.)

- Work 100% of their time on a single grant program and/or single cost objective.
- Work 100% of their time in administering one program such as a Federal Programs Director who administers only one program.
- Work 100% of their time under a single cost objective funded from eligible multiple funding sources.
- Currently, working on a schedule that includes multiple activities
- Work on specific activities or cost objectives based on a predetermined schedule; and
- Not work on multiple activities or cost objectives at the exact same time on their schedule

District Type	Kuna SD Substitute System (Multiple Cost Objective but Consistent Schedule)								
Reporting Period	7/1/2022-6/30/2023								
Building (s)	Enter								
Activities authorized by Every Student Succeeds Act (ESSA), Individual with Disabilities Education Act (IDEA), Elementary and Secondary School Emergency Relief Fund (ESSER)									
Name Combined	Assignment	251 Title I-A	253 Title I-C	254 ESSER*	257 IDEA, Part B (SPED)	270 III-A	271 II-A	Other none Federal fund(s)	Total
NAME									0%
NAME									0%
NAME									0%
NAME									0%
NAME									0%
*254 ESSER: These activities are authorized by ESEA, IDEA, McKinney-Vento Act. These positions were funded to maintain the operation of the LEA and for continuing to employ existing staff, and address learning loss during and after the pandemic.									
I hereby certify this report is an accurate representation of the total activity during the period indicated.									
Supervisor's Name	<input type="text"/>								
Supervisor's Signature	<input type="text"/>								
Date signed	<input type="text"/>								

### Reconciliation and Closeout Procedures

If using budget estimates, the district will periodically reconcile payroll charges to the actual time and effort reflected in the employees' time-and-effort records.

If the difference between the actual and budgeted amounts is significantly different LEA will adjust its accounting records accordingly

### Direct and Indirect Costs for Federal Grants

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 C.F.R. § 200.413(a). Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one SD cost objective, and not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved. 2 C.F.R. § 200.01. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

Indirect Cost Rate: The State Department of Education, and Public School Finance Department calculates and issues the restricted indirect cost rate to those LEAs who request one for one fiscal year. Annually, the District's Business Manager completes the SDE-prescribed Indirect

Cost Rate Form and submits the completed form to the Public School Finance Department by February of each year. The Indirect cost rate is issued in the spring to be used for the upcoming school year.

Applying the Indirect Cost Rate: Once the districts have an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R § 75.564; 34 C.F.R. § 76.569. Once the LEA applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. § 75.564.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

## **Inventory Records**

For each equipment and computing device purchased with any funds, especially federal funds, the following information is maintained

- Serial number or other identification numbers;
- Source of funding for the property;
- Who holds the Title
- Acquisition date and cost of the property;
- Percentage of federal participation in the project costs for the federal award under which the property was acquired;
- Location, use, and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

The technology department is responsible for purchasing all technology-related items. The following is entered as inventory:

- Tangible Electronic device has a lifespan of one year or longer
- Tangible item that exceeds \$5,000 in cost and has a lifespan of one year or longer

Technology department performs physical inventory once a year, usually during summer.



Notice for all bookkeepers: If your building has acquired a tangible item that exceeds \$5,000 in cost and has a lifespan of one year or longer, please get in touch with Shauna from the Technology Department.

## **Record Retention and Privacy Protection (Policy 277)**

Records relating to federal program grants will be retained in accordance with EDGAR requirements and Idaho State Department of Education (SDE) guidance for a period of six (6) years. Such records include all records that fully show:

- The amount of funds under a grant or sub grant;
- How the sub grantee uses those funds;
- The total cost of each project;
- The share of the total cost of each project provided from other sources;
- Other records to facilitate an effective audit;
- Other records to show compliance with federal program requirements; and
- Significant project experiences and results.

## **Internal Operations: Detailed Handouts with Snapshots**

Link to [New Principal Quick Reference to KSD Finances](#)

Link to [Bookkeeper's Procedure Manual](#)

- Skyward Chart of Accounts
- Vendors
- Adding A Requisition Process
- Ordering From Online Catalog
- Amazon Orders
- Amazon Returns
- Credit Card Purchases
- Invoice Approvals
- Copiers and Printers

- Staff Appreciation Procedures(Sunshine)
- School Money Box
- Sales Tax FYI's
- PTA/PTO/PAG/Booster Procedures

## Requisitions

- Please use ALL CAPS when working in Skyward.
- Always have an approved purchase order (PO) BEFORE ordering or having services provided (Policy #850 & #860). DO NOT place orders with requisitions and NO cash purchases (Policy #860).
- Be sure to enter the item/product number, quantity, dollar amount, and description for each item, event name, and dates.
- Add a separate line for shipping on ALL requisitions. You can estimate the amount. Do not ship to individuals' homes!!
- Do not print requisitions in BATCH status, or they will not print for Accounts Payable (AP). This is a safeguard against double ordering. Only print before approval. If you need a copy for your records, contact AP. **Never delete ANYTHING**; contact AP! If you accidentally delete one, please contact AP and let them know. This needs to be tracked for auditors.
- If you are creating a requisition and do not want the PO ordered by AP, put DO NOT ORDER (all caps) on the requisition. If you do not put DO NOT ORDER, it will be ordered by AP. This will save you the headache of having to correct double ordering.
- Staff meals/appreciations need to be paid out of Sunshine Funds. Please list Sunshine along with a description in your vendor master description and detail description lines. For example: SUNSHINE: STAFF APPRECIATION IDAHO PIZZA. If using Sunshine funds accounts, always put it on its own PO. Don't combine the Sunshine account and school account, even if shopping at the same store. It needs to be its own PO and receipt. NEVER EVER GET GIFT CARDS FOR STAFF!!
- REMINDER: when doing requisitions from July to October, you will have to pick the correct, current 2x.2x fiscal year every time. We work out of two fiscal years until after the audit, and then close the previous years.

## Purchase Orders

- Approved (District) purchase orders will be printed and ordered at least once daily. If time allows, it could be done more than once.
- Purchases must not exceed the PO amount and not be left open for ongoing purchasing.
- Keep track of your purchase orders. Print a copy of your req for your own records and auditing.

- You should be able to look at the purchase order and know where the shopping is taking place, if it is Sunshine, dates of travel, what you are purchasing, what event is happening, and the date for it.

### **Year-End Process:**

- Bookkeepers need to make sure all of their PO's have been closed out and invoiced before the end of the school year.
- All receipts must be turned in before leaving for the summer break to AP.
- Bookkeepers will store all of their copies of receipts and PO's in a box clearly marked with the year at their school site. These records must be kept for 7 years.

### **Travel**

There are THREE forms that are required to be sent for ANY travel taking place and are sent to every Office Manager/Bookkeeper. Please make sure that you are using the current year's forms:

- Per Diem, Travel Form if meals need to be paid for, mileage, etc. Please follow the directions for when receipts are required.
- Travel Request Form - to your administrator for approval before any travel is booked.
- Travel Summary to the Superintendent. THIS FORM IS REQUIRED before travel is booked!
- Please do not have staff book with AirBnB, VRBO, Vacasa, etc. These can cause issues with our credit card and lead to it being declined. Please book only with verified hotels

### **Mileage Reimbursement per Mile**

Make sure to provide your staff with the appropriate mileage form if applicable. We will not track you down to have your mileage submitted; it is the individual's responsibility. Mileage can be turned in monthly, quarterly, or yearly. If submitted yearly, it needs to be turned in by the last day of school.

Meal per-diem: Bookkeepers will provide your staff with per diem forms and enter POs. You can complete per diems before the travel takes place, as it is a set rate, allowing them to have the funds available for the trip. If staff does not go on the travel, they must return the per diem. Please review the form for reimbursements that require receipts (such as parking) and those that do not.

Parking: Please have staff use the school card for paying parking. If not, a receipt is required for reimbursement of parking fees.

### **Sales Tax**

- Must collect sales tax on tangible items sold. If you are requiring them to pay a fee to attend an event, that is taxable. Example: if you require a student to pay \$10 to attend Wagons Ho, you must pay taxes on the \$10.

- Pay quarterly taxes to the state promptly to avoid late fees/penalties. Even if you have nothing to pay, you must still complete a zeroed-out form and mail it to the tax commission.
- Taxes are due, whether you receive the form or not from the IRS. Keep blank copies of the tax form on hand.
- Please keep track of quarterly dates on your calendar for tax payments and their due dates.
- Submit your taxes before you leave for the summer break.
- Return two copies of your tax payment to AP, one to mail to the tax department and one for the file. You do not need to include an envelope with a stamp. All payments are mailed together.

Dates:

- July 1st - September 30th
- October 1st - December 31st
- January 1st - March 31st
- April 1st - June 30th

### **Deposit and Bank Reconciliation**

- Make bank deposits at least every two weeks. Do not hold onto checks and cash. Contact AR if you have any questions regarding statements or reconciling.
- When adding your deposit in Skyward and performing the "Transfer," please title your transfer with the month, day, and location. For example: 6.3FMS, 10.19REED, 12.25KHS.
- Please use ALL CAPS when working in Skyward.