

DC Annual Operating Budget

DC

The district budget shall be prepared by the superintendent in cooperation with selected district employees and shall reflect the district's educational goals.

The superintendent shall follow the adopted budget.

The district shall fund the operating budget according to approved fiscal and budgetary procedures required by the State of Kansas.

Budget Forms

Budget forms used shall be those prepared and recommended by the Kansas State Department of Education. Budget summary documents shall be prepared on forms provided by the Kansas State Department of Education.

Priorities

The board will establish priorities for the district on a short-term, intermediate and long-range basis.

Deadlines and Schedules

Deadlines and time schedules shall be established by the board.

Encumbrances

An encumbrance shall be made when a purchase is made or when an approved purchase order is processed. All encumbrances shall be charged to a specific fund. All necessary encumbrances shall be made by the superintendent.

Recommendations

Recommendations of the superintendent and professional staff concerning the district's educational program and related budget figures will be presented to the board prior to submission of the tentative draft budget. All superintendent and staff recommendations will be presented to the board no later than the regular board meeting in August.

Preliminary Adoption Procedures

The superintendent will be responsible for developing the budget cover letter. It is recommended that the letter include a restatement of the goals and objectives of the district and a list of budget priorities. An explanation of line item expenditures will be included in the letter. Fund expenditures and line categories will also be explained in terms of how the budget meets the goals and objectives of the district and enhances completion of priority programs. A preliminary draft of the district's budget will be submitted by the superintendent to the board on or before August each year.

Hearings and Reviews

The board shall conduct budget hearings according to state law.

Management of District Assets/Accounts

The superintendent shall establish and maintain accurate, efficient financial management systems to meet the district's fiscal obligations, produce useful information for financial reports, and safeguard district resources. The superintendent shall ensure the district's accounting system provides ongoing internal controls. The superintendent shall review the accounting system with the board.

Fraud Prevention and Investigation

All employees, board members, consultants, vendors, contractors and other parties maintaining a business relationship with the district shall act with integrity and due diligence in duties involving the district's fiscal resources.

The superintendent shall develop internal controls that aid in the prevention and detection of fraud, financial impropriety or irregularity. Each member of the management team shall be alert for any indication of fraud, financial impropriety or irregularity within his/her area of responsibility.

Reporting Fraud

An employee who suspects fraud, impropriety or irregularity shall promptly report those suspicions to the immediate supervisor and/or the superintendent. The superintendent shall have primary responsibility for any investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate.

Whistleblowers

The district encourages complaints, reports or inquiries about illegal practices or violations of district policies, including illegal or improper conduct by the district, its leadership or by others on its behalf. Reports could include, but not be limited to, financial improprieties, accounting or audit matters, ethical violations or other similar illegal or improper practices or policies. The district prohibits retaliation by or on behalf of the district against staff members who make good faith complaints, reports or inquiries under this policy or for participations in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be

mistaken. The district reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the superintendent. If the superintendent is implicated in the complaint, report or inquiry, it should be directed to the board of education). The district will conduct a prompt, review or investigation. The district may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

Approved: November 10, 2003; July 9, 2007; August 10, 2009