

BUSINESS MANAGER

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1. Shall be responsible for checking and supervision of the records for all meetings of the district and the Board.
2. Shall be responsible for publishing the minutes, notices of bids, and other records of the Board.
3. On or about August 1 of each year, he/she shall make and transmit to the State Department of Education a certified annual report as specified by law.
4. Shall sign all orders for the payment of money for bills and salaries approved by the Board.
5. Shall sign all contracts and agreements approved by the Board.
6. Shall direct and inspect all records and reports required by the Business Manager.
7. Shall procure and audit all statements for school purchases and audit payrolls recommended to him/her for payment by the superintendent/CEO.
8. Shall administer and execute the laws governing the annual school election.
9. Shall perform such duties as the Board, superintendent/CEO of schools, or the standing committees may require.
10. Shall before entering upon the duties of his/her office, execute a bond to the Board of Education as provided by law. Said bond, when approved, shall be filed with the county auditor as required by law.
11. Shall receive and have custody of all money belonging to the Board. He/she shall immediately deposit such money in the bank or banks designated by the Board as its depositories.
12. Shall at all times hold open for the inspection of the Board all records belonging to his/her office. All such records shall be understood to be the property of the Board of Education and are available for public inspection.
13. Shall sign all orders thereby converting the orders into checks.
14. Shall perform such other duties as are required by law.
15. The business manager is the secretary and treasurer of the Board and has no voting privilege or authority on legislative matters before the Board, except as a private citizen of the district.
16. The business manager's performance shall be evaluated annually by the superintendent/CEO.
17. The business manager need not be evaluated annually, but must be evaluated a minimum of once every two years.

DEUBROOK AREA SCHOOL
POLICY HANDBOOK

BOARD POLICY: PENSION FUND

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Any negotiated agreements, early retirement programs, or payments to the South Dakota Retirement System (if SDCL allows for this), will be funded from the tax levy provided by law (SDCL 13-10-6). Money collected from such tax shall be kept by the Business Manager in a special fund provided by law (SDCL 13-10-6). In the event that the fund lacks sufficient moneys to pay current obligations, money will be loaned interest free from the General Fund budgeted contingency moneys to be paid back over a period of years from the pension funds. If the school district should discontinue the pension fund, outstanding obligations would be paid, unexpended balance would be transferred to the General Fund and the levy would be dropped. In the event of discontinuance or if an employee left the system, the moneys paid to the employee would be subject to all taxes and penalties allowable under the law.

**POLICY FOR COLLECTION ON
NON-SUFFICIENT FUNDS CHECK RETURNS:**

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The following procedure shall be followed in the event that the school would receive a check that is returned for non-sufficient fund:

1. Send an unofficial notice that check was returned for non-sufficient funds. Ask that check be made good in next seven days. If no answer in that time, send notice by certified mail. The costs of the certified mailing may be charged to that person.
2. If above procedure gets no response, then a Notice of Dishonor as outlined in SDCL 22-41-3.2 should be sent by certified mail with return receipt required.
3. The business manager will hold the check for five (5) days from the date of the return receipt mailing of Notice of Dishonor and then present the check along with the attached bank return, return receipt and copy of the dishonor notice to the State's Attorney for prosecution.

SDCL 22-41-3.1 through 22-41-11 may be applied.

POLITICAL ACTIVITY POLICY

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School district funds, whether derived from local, state or federal sources, may not be used for partisan political purposes.

LEGAL REF.: Hatch Act (5 U.S.C. 1501-1508 and Intergovernmental Personnel Act of 1970, as amended by Title VI of Civil Service Reform Act Public Law 95-454 Section 4728); Davis-Bacon Act; SDCL 12-25-2

Trust & Agency Fund

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The Trust and Agency Account for the Deubrook Area Schools will be administered by the business manager's office. In order to begin any new funds for the Trust and Agency Account, the school board must first approve them. Any person or persons who are interested in beginning a new fund must present their fund to either the superintendent or the business manager. The superintendent or business manager will then make a recommendation to the school board for approval of the fund.

CREDIT CARD USE POLICY

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The business manager, with approval of the Superintendent/CEO, is authorized to issue credit cards on an as-needed basis to teachers, administrators, and school board members. Each credit card so issued shall be for a specific reason and a limited period of time. A written record of all cards issued, to whom, for what purpose, and a return date shall be recorded. School credit cards may be used for the following purposes:

1. On travel status for:
 - a. Fuel, oil, and repairs for school vehicles;
 - b. Meals;
In an amount not to exceed rates established by the state of SD
 - c. Lodging;
In an amount not to exceed rates established by the state of SD
 - d. Emergency items related to the purpose of the travel.
2. Other usage:
 - a. For purchase of materials, supplies, or equipment when authorized by the Business Manager and/or Superintendent/CEO.
 - b. Emergency purchases for school-related items where there is insufficient time to follow regular procedures for purchase orders and vouchers.

Each person issued a credit card under this policy shall sign an agreement providing that charges made on the credit card may be deducted from the person's salary unless:

- a. The purchase is for a school-related purpose authorized under this policy;
and;
- b. The person has submitted signed receipts and such other documentation as the Business Manager may require prior to the credit card bill being presented to the Business Manager for payment.

The person reconciling the credit card statement will not be the same individual whose statement is being reconciled.

Any credits earned such as frequent flyer miles or other things of value received as a result of the use of the District's credit card will be solely for the benefit of the school district.

Adoption date: November 12, 2001

DEUBROOK AREA SCHOOL
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CREDIT CARD ISSUANCE AGREEMENT

I herewith acknowledge receipt of a _____ School district credit card. I have read the Credit Card Issuance Policy adopted by the School Board and I agree to its terms. I specifically agree to pay for any charge made on this card during the time it is in my possession that is not made for a proper school purpose or is not properly documented. Non-school purchases will result in revocation of credit card use for remainder of school year. Additionally, the purchaser will be held personally liable for all non-school related purchases. In the event the card is lost or stolen, I will immediately notify the credit card company and the District.

In the event the card is not reported lost or stolen within 12 hours of the loss, MY liability is limited to \$25.00.

Signed this _____ day of _____, 20____.

RECIPIENT

Credit Card Number: _____
Date Issued: _____
Return Date: _____
Credit Limit: _____
Purpose of Issuance: _____

CAPITAL ASSET CAPITALIZATION POLICY

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Due to changes in accounting methods through the implementation of GASB 34 the Deubrook School District will no longer have a Fixed Asset Listing but rather a Capital Assets Listing.

Capital Assets will include land, site improvements, buildings, building improvements, furniture, fixtures and equipment, vehicles, and other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond one year. All capital assets will be valued at historical (original) cost or estimated historical cost if actual historical cost is not available. Donated capital assets will be valued at their estimated fair value on the date donated. Interest costs incurred during construction of capital assets will not be capitalized along with other costs.

Depreciation of all exhaustible capital assets will be recorded as an allocated expense on the Government-Wide Statement of Activities (GASB 34), with net capital assets reflected in the Statement of Net Assets. Land, an inexhaustible capital asset, will not be depreciated.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds will be as follows:

Food Service Equipment - \$2,000.00. Straight line depreciation with useful life of 5-10 years.

Other Equipment (vehicles, furniture, and other equipment meeting the criteria - \$5,000.00. Straight line depreciation with useful life of 5-10 years.

Site Improvements (sidewalks, outdoor lighting, parking lots flagpoles, fences, etc.)
\$15,000.00. Straight line depreciation with useful life of 15- 25 years.

Buildings/building improvements (roofing projects, energy conservation projects, remodeling, air conditioning, and others which add to the lifetime of a building)
\$50,000.00. Straight line depreciation with useful life of 50-75 years.

Useful life is based on Suggested Life tables put out by the SD Dept. of Legislative Audits but is also subject to reasonable estimates of the local school district.

All land will be added to the financial statements because it is not depreciable.

GASB 34 requires the preparation of district wide financial statements. Accumulated depreciation of Capital Assets will be under the district wide balance sheet.

GASB 34 statements will focus on Capital Assets through depreciation.

An Annual Inventory of other capital items not meeting the above Capitalization Policy will need to be kept on file with the Business Manager as required by State Law. (5-24-1)

First Reading: 8-9-04

Second Reading adopted: 9-13-04

LUNCH PAYMENT POLICY

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All lunch accounts that include breakfast, lunch, milk, extras, and al la carte should be paid in advance to the school secretary. When lunch accounts are in arrears of \$20.00 per student or \$60.00 for family of 3 or more students, the children on the account will be denied meals, including al la carte, until the account is paid. Children will have the option of being served a peanut butter sandwich and one carton of milk.