

400.01. The Budget

It shall be the duty of the Mingo County Board of Education and the Administration to prepare and present for approval and adoption at the beginning of each fiscal year, a school budget which provides sufficient and necessary funds in the various budget categories for the purchase of such goods and services as will best provide the type educational program as reflected in the school district's philosophy, goals, and objectives.

400.02. Appropriations

It shall be the duty of the Mingo County Board of Education to make, at the beginning of each fiscal year (July 1), such appropriations as will provide sufficient monies for the budget in order to fully implement the school system's total program for the coming year.

400.03. Clerk-Treasurer of the Board

The Treasurer of the Mingo County Board of Education shall receive, deposit, disburse, and account for (subject to audit) all monies under board control, in accordance with state statutes, Department of Education Regulations, and local board policies. The Treasurer shall operate completely within the board's budget and appropriations. All bills for goods and services for this district must, before payment, be approved for same by this board of education.

400.04. Purchasing Agent

The superintendent or designated personnel of Mingo County Schools shall be the purchasing agent for this school district. He shall have the freedom and full authority to make such purchases of educational tools, materials, and equipment as are authorized and allowable under the budget and appropriations which do not exceed the sum of \$5,000. Purchases of more than this amount shall be made only by legally advertising bidding and in accordance with the statutes of the State.

In advertising bidding, only the board of education shall have the authority to enter into contract for such goods and services.

401.00. Procedures - Authorized to Purchase

Before any goods and/or services are authorized for purchase in the Mingo County Schools, the need for same must be identified by an official or employee of this County.

401.01. Standardization

A standard list of frequently-used items (supplies and equipment) shall be compiled and followed in order to expedite the purchasing process to effect greater savings to this school district.

401.02. Requisitions

It shall be the policy of this board of education that all requests for supplies and equipment for the school district be made only on official requisition blanks which have been officially adopted by this board of education. It will be the responsibility of the principal or designated person on his staff to review and sign all requisitions.

401.03. Budget Review

It shall be the policy of this board that before a purchase is authorized in securing goods and/or services for this district, a review of the county's budget be made to ascertain if (1) the purchase is for an authorized budgeted item; and (2) if sufficient funds have been appropriated and are available for such purchase in this budget category. The budget review shall be made jointly by the Treasurer/Chief Fiscal Officer of the board and the Superintendent.

When it is necessary and/or advisable to have written specifications for items which are to be purchased either by legally advertised bidding or by the purchasing agent, it shall be the duty of the purchasing agent of this district

to prepare, or to have the same be done by competent staff members, a set of written specifications for the item(s) being purchased.

401.04. Bids or Quotations

In line with statutes, it shall be the policy of this board of education to secure bids by legal advertising on all items costing \$5,000.00 or more.

In items costing less than this amount, it is the policy of the board that the purchasing agent obtain bids or quotes from competitive sources on like or comparable materials and/or services.

401.05. Analysis of Prices

It shall be the policy of this board of education that in legally advertised bidding the board of education (with the counsel of the superintendent) analyze bid prices and award the contract for goods and/or services to the lowest responsible bidder, the board reserving the discretion of choice.

In purchases amounting to less than \$5,000.00, the purchasing agent of this school district is granted the freedom and authority to analyze prices and to choose the vendor from whom the purchase is to be made.

401.06. Purchase Orders

It shall be the policy of the Mingo County Board of Education that all purchase orders (formal requests to vendors for supplies, goods, or services) be made only on the official, board-adopted purchase order forms which are provided by this board. Purchase orders may be issued only after the proper authorization of the fully completed and signed document.

401.07. Register

It is the policy of this board that each purchase order, as issued, be entered into and listed in the official register for such documents. It shall be the responsibility of the superintendent's office (when a purchase order is duly issued)

to make this entry into the register, recording all information required therein.

401.08. Receiving of Goods

It shall be the policy of this board of education to use "centralized receiving" for all supplies and equipment destined to be used by several schools in the district, and to use "decentralized receiving" for items assigned to, used by, and destined for single schools.

401.09. Inventory Process

It shall be the policy of this board that a system for the control and accountability for supplies and equipment be set up in this district which will give an accurate accounting of all supplies and equipment used, and those held in storage. This program shall include a card file system of accounting and an inventory of all supplies, equipment, and properties held by this school district.

401.10. Distribution

It shall be the policy of this board of education to provide for the fast and equitable distribution of supplies and equipment by setting up a system of pickup and delivery which will ensure that supplies and equipment will be in the hands of those who need these materials when they need them.

401.11. Invoice Analysis

It shall be the policy of the Board that once duly authorized and ordered goods have been received by the district from a vendor and an invoice received for such goods, that the invoice be sent to the person who requisitioned the item(s) for his signature of approval for payment, and return of the invoice to the accounts payable office of the board.

401.12. Quality Control

It shall be the policy of this board of education that a testing and inspection program be inaugurated in the Mingo County School District to assure that products purchased by same reflect a favorable balance of quality, performance and economy in both purchase price and utilization. The policy in this matter, as well as in all other procurement for this district, is to get the most appropriate, best and highest-quality product at the least possible cost to the school district.

401.13. Storing

It shall be the policy of this board of education to establish facilities for storing supplies and equipment in order to (1) properly care for supplies and equipment for future use; (2) take advantage of savings on purchases of large quantities; (3) and to have immediately available often used items for both the educational programs and the physical plants.

402.00. Limitations, Controls, Evaluation, Ethics: Local Purchasing

Since the merchants, business, and professional people of Mingo County contribute considerable financial and moral support to the schools of this district, it shall be the policy of this board of education to purchase supplies, equipment, and services from merchants, business, and professional people within the county, if prices are comparable.

402.01. Cooperative Purchasing

It shall be the policy of this board of education that the county join with other school districts in cooperative purchasing when it is evident that savings result from such cooperative buying.

402.02. Evaluation

It shall be the policy of this school system to initiate and conduct on ongoing and continuous program of appraisal and evaluation of purchasing practices, procedures, and policies, and to revise same as dictated by experience, prudence, and excellence in school business and supply management.

402.03. Ethics in Purchasing

It shall be the policy of this board of education to conduct school district purchases, as well as all other school business, at the highest level of ethics, honesty, and integrity.

402.04. Formulation of Administrative: Rules and Regulations

The superintendent of schools, with staff assistance and full participation, shall formulate such Administrative Rules and Regulations as will best enable the provisions of this board policy to be fully implemented.

402.05. Distribution of Policies and Administrative Rules and Regulations

Copies of this board policy and the accompanying administrative rules and regulations shall be distributed to all school employees who shall familiarize themselves with the policy and rules' contents and follow the philosophy and procedures found therein in all school purchases.