

Procedure © 3-102.E Revenue—Student Activities

~~Pursuant to [A.R.S. § 15-1122](#) et seq., the Governing Board shall appoint a student activities treasurer and assistant treasurer (if applicable). The Board shall approve student clubs and organizations' fund raising events and shall receive monthly student activities fund reports of cash receipts, disbursements, transfers and cash balances.~~

The District shall require all student activities fundraising events to comply with the internal controls established by the USFR. These include:

1. Any student activities disbursements must be authorized by or on behalf of the student members of the particular club or organization as per [A.R.S. § 15-1122](#).
2. The individual club's or organization's cash balance must be sufficient before authorizing any disbursement.
3. Disbursements from student activities fund bank accounts must be made by check and signed by two persons, one of whom must be the student activities treasurer or assistant treasurer, and the other must be any other person authorized to sign by the Governing Board as per [A.R.S. § 15-1122](#).
4. The student club treasurer must maintain a detailed record of all cash receipts, disbursements, transfers, and cash balances of the student activities fund.
5. A report of this information must be presented to the Board at least monthly as per [A.R.S. § 15-1123](#).
6. The student activities treasurer or assistant student activities treasurer shall maintain a current record of the balances due to each student club. The records shall open to inspection by officers of the student clubs.
7. Student activities fund monies may be invested and reinvested. All monies earned by investment shall be credited to the student activities fund as per [A.R.S. § 15-1123](#).
8. Student activities monies shall not be used to defray any District expense but may be used to supplement students' educational activities or programs based upon student input.

Policy © 3-103 Expenses and Payroll

All expenditures must be approved by the Governing Board.

Payroll

The Board shall annually set the salaries and benefits of employees for the succeeding year. **The Board shall approve the form of employee contracts and compensation agreements. The Board shall approve terms of employment, including compensation for additional duties.**

The District shall designate two **(2)** or more days each month, not more than sixteen **(16)** days apart, to pay wages to employees. The District shall provide employees with a total compensation statement as required by [A.R.S. § 15-341](#)(45). **The District shall operate a delayed payroll system; wages shall be paid in arrears.**

The Board shall authorize deductions as required by state and federal law.

Employees may elect deductions as permitted in state and federal law and may annualize their salaries or be paid in full on the last pay day of the contract period. The Superintendent shall establish procedures to ensure employees are compensated appropriately and in a timely manner.

Supervisors must provide advance written approval for any overtime assignments.

Warrants and Vouchers

The Board shall submit a voucher for a District expense or salary to the County School Superintendent for payment, if applicable. The warrants issued by the County School Superintendent shall be counted against District funds. If the District warrant causes the District's funds to be over expended, the County School Superintendent shall make a written report of the over expenditure to the Arizona Department of Education.

In accordance with [A.R.S. § 15-321\(G\)](#), Board members must review and sign all expenditure vouchers before the vouchers are sent to the County School Superintendent for warrant processing. A signed voucher for payment of an expense or salary may be submitted between Board meetings if the Board has passed a resolution allowing such submission and if the voucher is ratified by the Board at its next regular or special meeting.

If the District is approved to assume accounting responsibility as authorized by [A.R.S. § 15-914.01](#), the District shall prepare its own warrants and shall not process expenditure vouchers through the County School Superintendent.

Proposed Changes to Trust Model Policy and Procedure Templates

Encumbrances

Pursuant to [A.R.S. § 15-906](#), a district that is not participating in the Accounting Responsibility Program that ~~have~~ **has** liabilities payable for levy funds as of June 30 must complete the advice of encumbrance form and submit it to the County School Superintendent by July 18. The advice of encumbrance should be prepared from the listing of liabilities for levy funds required by [A.R.S. § 15-906\(A\)](#) for goods or services received on or before June 30 that are unpaid at June 30. The amounts from the listing should be reported on the advice of encumbrance by fund and program. Accounting Responsibility Program districts must adhere to the duties disclosed in [A.R.S. § 15-304](#) regarding the drawing of warrants.

Payments of these lapsed obligations shall be made within sixty days following the close of the fiscal year.

District warrants not presented for payment within one year after the date of issuance are void and shall have no further force or effect.

Travel Expenditures

All travel expenses, including reimbursements, shall not exceed the maximum amounts established by the Arizona Department of Administration (ADOA) in accordance with [A.R.S. § 38-621](#) et seq. and the State of Arizona Accounting Manual (SAAM). The Superintendent is authorized to prescribe procedures regarding travel reimbursements for employees and for Board members.

Food and Beverages

The Board authorizes the provision of food and beverages at District events pursuant to [A.R.S. § 15-342\(39\)](#). The provision of food and beverages benefits at official District functions directly supports the District's educational mission by facilitating training, governance, planning, emergency response, recruitment, employee development, and other official District business that benefits students and the public.

The Superintendent is authorized to prescribe procedures regarding the provision of food and beverages that shall address expenditure limits and the use of District funds.

Credit Cards

The Board authorizes use of credit cards or purchasing cards. The Superintendent shall establish internal controls regarding the use of credit cards.

Adopted:

Proposed Changes to Trust Model Policy and Procedure Templates

Legal Authority:

[A.R.S. § 15-341](#)

[A.R.S. § 15-121](#)

[A.R.S. § 15-135](#)

[A.R.S. § 15-304](#)

[A.R.S. § 15-321](#)

[A.R.S. § 15-342](#)

[A.R.S. § 15-502](#)

[A.R.S. § 15-503](#)

[A.R.S. § 15-906](#)

[A.R.S. § 15-914.01](#)

[A.R.S. § 23-351](#)

[A.R.S. § 23-352](#)

[A.R.S. § 23-353](#)

[A.R.S. § 38-621](#)

[A.R.S. § 38-624](#)

[A.R.S. § 43-401](#)

[26 U.S.C. §§ 401, -403 and -457](#)

[29 U.S.C. § 201](#) *et seq.*

[Ariz. Admin Code R7-2-803](#)

Uniform System of Financial Records

Procedure © 3-103.F Expenses and Payroll—Food and Beverage Expenses

The Governing Board finds that providing food and beverages at official District functions directly supports the District's educational mission by facilitating training, governance, planning, emergency response, recruitment, employee development, and other official District business that benefits students and the public.

All expenditures shall be in accordance with [A.R.S. § 15-342\(39\)](#), other applicable state laws, the Uniform System of Financial Records (USFR), Arizona Constitution's gift clause, and the identified funds' allowable uses.

A. Parameters

The following parameters are established:

1. The purchase of food and beverages must be authorized by the Superintendent or designee in advance of the event.
2. Meals and refreshments must be incidental to the meeting or conference and commensurate with the scale of the event.
3. Refreshments must be designed to encourage attendance and full participation of attendees.
4. District funds may not be used to purchase alcohol.
5. Food and beverages may not be authorized when the provision of food and beverages is already included in the cost to attend a specific event.
6. The District shall only purchase food and beverages using permitted fund accounts.

B. Authorized Events

The Superintendent shall not authorize food or beverage expenditures outside the specific events identified herein without further Board approval:

- Governing Board meetings
- Governing Board retreats and strategic planning meetings
- District-sponsored employee trainings and professional development
- New employee orientation

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- Beginning of year and end of year events
- Parent Teacher Conferences
- District leadership meetings
- Department retreats and annual planning meetings
- Required compliance or safety training
- Recruitment fairs and employee recruitment activities
- Emergency operations requiring employees to remain on duty
- Student-related educational events where refreshments directly support the educational program
- Official District ceremonies, recognition events, and community engagement activities approved by the Superintendent
- Other District-sponsored instructional, operational, governance, employee development, or student activities that have a documented public purpose and are approved in accordance with District administrative procedures established under this Resolution.
- District-approved student activities, including student clubs, organizations, athletic programs, fine arts programs, Career and Technical Education (CTE) events, leadership conferences, academic competitions, field trips, student travel, and other school-sponsored activities where meals or refreshments directly support student participation or the educational purpose of the event and comply with applicable State law, the USFR, funding restrictions, and District policies.
- Working meals and off-site meetings conducted for official District business, including strategic planning sessions, professional development, leadership meetings, collaborative planning meetings, and other District-approved meetings where conducting business during the meal period improves operational efficiency or is necessary due to the duration or location of the meeting

C. Expenditure Limits

The cost of any food and/or beverages provided shall not exceed as follows:

- Breakfast: Up to \$13 per participant

Proposed Changes to Trust Model Policy and Procedure Templates

- Lunch: Up to \$18 per participant
- Dinner: Up to \$22 per participant
- Refreshments/Snacks: Up to \$10 per participant
- Limits include food, beverages, taxes, gratuities, and delivery fees

D. Allowable Funding Sources

Purchases authorized shall be made only from District funds legally authorized for such expenditures. Federal grant funds shall be used only when expressly permitted by the applicable grant requirements.

E. Documentation

Each expenditure shall include documentation supporting the official District event, date and location, number of attendees, public purpose, funding source, and compliance with District procedures.

Policy © 3-108 Audits

The District shall conduct an annual or biennial audit as required by state or federal law and in compliance with generally accepted auditing standards and the Uniform System of Financial Records (USFR).

Independent Auditors

The Governing Board shall approve the independent certified public accountant or firm that will conduct requisite financial and compliance audits and shall approve the proposed audit contract terms. The Superintendent shall implement procedures that comply with all state and federal requirements for District fiscal management and audits. ~~The Superintendent shall contract with an independent certified public accountant for an annual financial and compliance audit.~~

Roll Call Vote

The Governing Board shall publicly accept all audits and compliance questionnaires by roll call vote. The Superintendent will provide Board members access to audit reports and the USFR compliance questionnaire as part of submitting the District's audit for Board acceptance.

Posting Requirements

The District shall prominently post on its website home page a display of the percentage of every dollar spent in the classroom by the District from the most recent status report issued by the Auditor General.

The District shall prominently post average teacher salary information on its website separately from the budget, including:

1. The average salary of all teachers employed by the District for the budget year;
2. The average salary of all teachers employed by the District for the prior year;
3. The dollar increase in the average salary of all teachers employed by the District for the budget year; and
4. The percentage increase in the average salary of all teachers employed by the District for the budget year.

Adopted:

Legal Authority:

[A.R.S. § 15-213](#)

[A.R.S. § 15-903](#)

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[A.R.S. § 15-914](#)

[A.R.S. § 15-914.01](#)

[A.R.S. § 41-1279.03](#)

[Ariz. Admin. Code R7-2-803](#)

Uniform System of Financial Records

Procedure © 3-109.A Procurement—Compliance Requirements

The District shall comply with all requisite procurement laws and regulations, including but not limited to the State Board of Education's procurement code for school districts (School Procurement Code) in [Ariz. Admin. Code R7-2-1001 et seq.](#), [A.R.S. § 15-213](#), and [A.R.S. § 15-271](#).

Procurement is the buying, purchasing, renting, leasing, or otherwise acquiring of any materials, services, construction, or construction services. Procurement also includes all functions that pertain to the obtaining of any material, service, construction, or construction services, including description of requirements, selection and solicitation of sources, preparation and award of contract, and all phases of contract administration.

When determining the level of competitive purchasing required (i.e., written quotes, sealed bids or proposals), the District shall consider not only the dollar amount of the current purchase, but the total dollar amount of all like-item purchases that might occur during the fiscal year. If the amount of the goods or services that will be needed during the year is uncertain, the District should analyze cumulative purchases of like items for the previous fiscal year and adjust the estimate for any changes (e.g., increased enrollment, new school) that might affect the amount of the goods or services needed.

The Superintendent may delegate the Superintendent's procurement authority in a manner that is compliant with [Ariz. Admin. Code R7-2-1007](#).

The District shall follow the procurement rules (A.A.C. R7-2-1001 et seq.) adopted by the State Board of Education for purchases that exceed \$100,000 as per [A.R.S. § 15-213](#) and [A.R.S. § 41-2535](#).

The District shall follow the USFR guidelines for written quotes for purchases costing at least \$15,000 and less than \$100,000 as per [A.R.S. § 15-271](#).

A. Quotations

Purchases of less than ~~\$10,000~~ **\$15,000** may be made at the discretion of the Superintendent. Such procurements are not subject to competitive purchasing requirements; however, reasonable judgment should be used to ensure the purchases are advantageous to the District.

~~Written price quotations will be requested from at least three (3) vendors for transactions of at least \$10,000 but not more than \$100,000 or the threshold as specified in [A.R.S. § 41-2535](#) and Uniform System of Financial Records (USFR) § VI-G. A request for quotations should be issued in sufficient time before the purchase is to be made and in adequate detail to allow vendors to respond effectively. If three (3) written price quotations cannot be obtained, documentation showing that the vendors contacted did not offer written price~~

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~~quotations, or explaining why written price quotations were not obtained, shall be maintained in the procurement file.~~

A. Written Quotations

For purchases costing at least \$15,000 and less than \$100,000, the District shall endeavor to obtain written price quotes from at least three (3) vendors. Requests for written quotes should be issued in sufficient time and with adequate detail to allow vendors to effectively respond and should include the information designated in the procurement section of the USFR. If the District has exhausted all known vendor options that provide the required good or service, it should retain documentation supporting the vendors contacted that did not respond.

B. Sealed Bids or Proposals

Sealed bids and proposals shall be requested for transactions to purchase construction, materials, or services costing more than \$100,000. The District may use an alternative form of procurement as authorized.

C. Bidder List

The District shall maintain a prospective bidders' list. Vendors desiring to be included on the District's prospective bidders' list must notify the District. If the District's prospective bidders' list has four (4) or fewer prospective bidders on the list, the District shall publish notices of the invitation for bids or request for proposals in the official newspaper of the County in addition to issuing an invitation for bids or request for proposals to vendors on the bidders' list.

D. Cooperative Purchasing

In lieu of obtaining quotations or conducting a competitive procurement, the District may purchase materials, services, specified professional services, construction, or construction services with one or more public procurement units pursuant to a cooperative purchasing agreement approved by the Governing Board.

Prior to making a purchase under a cooperative purchasing agreement, the District shall perform due diligence to ensure that the cooperative purchase is in compliance with the School Procurement Code.

Prior to making a purchase through a cooperative purchasing agreement of \$100,000 or more, the District representative shall document the reasons that a cooperative purchasing agreement is advantageous to the District. All purchases made from a cooperative purchasing agreement costing more than \$100,000 shall be approved by the Board.

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E. Emergency Purchases

An exception to the requisite procedures for price competition may be made in the event of an emergency involving the health, safety, or welfare of school personnel or students. In such an emergency, declared by the Superintendent, emergency purchase action may be taken without price competition, if necessary. Even under emergency conditions, price competition should be sought if it will not unacceptably delay the correction of the condition requiring emergency procedures. If emergency purchases are made without price competition, a complete written description of the circumstances should be maintained in the procurement file.

F. Sole Source Procurements

A contract may be awarded for a material, service, or construction item without competition if the Board determines that there is only one (1) source for the required material, service, or construction item. The District may require the submission of cost or pricing data in connection with an award pursuant to [Ariz. Admin. Code R7-2-1053](#). Sole-source procurement shall be avoided, except when no reasonable alternative source exists. A copy of the written evidence and determination of the basis for the sole-source procurement shall be retained in the procurement file by the District.

The District shall, to the extent practicable, negotiate with the single supplier a contract advantageous to the District.

G. Alternative Procurement

The Governing Board authorizes the use of alternative forms of procurement for construction other than competitive sealed bids, including requests for proposals, construction-manager-at-risk, design-build, and job-order contracting methods of construction.

H. Electronic Bidding/Reverse Auctions

The District may procure goods, services and equipment via electronic, on-line bidding or use reverse auctions as permitted and documented in the School Procurement Code.

I. No Bid Splitting

In determining the method of source selection based upon the aggregate dollar amount of a purchase, the District shall consider the scope and total cost of the entire purchase. Procurement requirements shall not be artificially divided or fragmented so as to circumvent the source selection procedures required by the School Procurement Code.

Proposed Changes to Trust Model Policy and Procedure Templates

J. Multiple Year Purchases

~~The District may enter into purchasing contracts for a period of up to five (5) years if the District determines in writing as follows:~~

Before using a multiterm contract, for purchases over \$100,000, the District must determine in writing that:

1. The estimated requirements cover the contract period and are reasonable and continuing;
2. A multi-term contract will serve the District's best interest by encouraging competition or promoting economies in procurement; and
3. If monies are not appropriated or available in future years, the contract will be cancelled.

Contracts for materials or services and contracts for job-order-contracting construction services may be entered into for more than five (5) years if, before the procurement solicitation is issued, the Board determines in writing that a contract of longer duration would be advantageous to the District.

K. Acceptance of Gifts

Governing Board members, District employees, their supervisors, and others who participate in the planning, recommending, selecting, or contracting for materials, services, goods, construction, or construction services for the District or from a school purchasing cooperative are prohibited from accepting any personal gift or benefit from a person or vendor that has secured or has taken steps to secure a contract, purchase, payment, claim, or financial transaction with the District or the school purchasing cooperative. Board members and District employees may accept gifts or benefits of nominal value from a vendor as permitted by statute.

L. Purchase from Board Member or Employee

The District must follow the requirements and restrictions prescribed in [A.R.S. § 15-323](#), [A.R.S. § 38-503\(C\)](#) and Policy 1-105 related to purchasing any equipment, material, or services from Board members or employees.

M. Documentation and Inspection

The District shall make available for inspection all procurement files upon request of a vendor or as otherwise required.

Proposed Changes to Trust Model Policy and Procedure Templates

Documentation provided will include information regarding the most advantageous ; **vendor** with respect to price, conformity to the specifications, conflict of interest declarations and other factors, or whose proposal for qualifications are to be used to select and award the bid. The District will include in the procurement file the rationale for awarding a contract for any specified professional services, construction, construction service or materials to an entity selected from a qualified select bidders' list or through a school purchasing cooperative. The invitation for bids, request for proposals or request for qualifications shall include a notice that all information and bids, proposals and qualifications submitted will be made available for public inspection.

N. Contract Administration

Following the award of a contract, the District shall monitor vendor compliance with all terms and conditions contained within the contract. The District shall review and monitor project completion progress; inspect materials, services, or construction provided; renegotiate and modify contract terms using an amendment process, if needed; and ensure contract pricing, terms, and conditions are met prior to making payments. The District's business office will confirm that sufficient budget is available for each purchase and track total spending under the contract to ensure it remains within approved limits.

Procedure © 3-109.D Procurement—Construction Procurement

Prior to initiating procurement for constructing school buildings and purchase or lease of school sites, the Governing Board must obtain voter approval in accordance with [A.R.S. § 15-341](#) and [A.R.S. § 15-342](#)(25), except when the buildings and sites are completely funded from one or more of the following:

- a. **monies in the Unrestricted Capital Outlay (UCO) Fund, provided that the estimated cost does not exceed \$250,000 for a district that uses a small school adjustment prescribed in [A.R.S. § 15-949](#).**
- b. **monies distributed from the School Facilities Oversight Board established by [A.R.S. § 41-5701.02](#) or by the School Facilities Division within the Department of Administration; or**
- c. **monies specifically donated for constructing school buildings.**

Expenditures for the procurement of construction, materials and services shall comply with the Arizona Constitution, [A.R.S. § 38-501](#) *et seq.*, [A.R.S. § 15-213](#) *et seq.*, the State Board of Education's procurement code for school districts, and the Auditor General's Uniform System of Financial Records (USFR).

Construction is defined as physical changes to land or buildings that materially alter the previous structure or physical condition, including fixed physical additions to land such as concrete, fencing, structural remodeling, major renovations that **~~are not merely maintenance in nature~~ do not constitute ordinary maintenance**, and major demolitions. All such construction shall be identified, and the estimated aggregate total cost of goods and services for the project shall be made before undertaking the project. This estimated total cost shall determine which procurement methods shall be used.

Procedure © 3-109.E Procurement—Delegation of Authority

Pursuant to Policy 2-101 and Policy 3-109 and in accordance with [Ariz. Admin. Code R7-2-1007](#), the Governing Board delegates authority to the Superintendent to approve all procurements under the \$100,000 threshold.

The Superintendent may further delegate the Superintendent's procurement authority in a manner that is compliant with [Ariz. Admin. Code R7-2-1007](#).

The Superintendent's delegated procurement authority includes but is not limited to the following:

- authority to make determinations required by the procurement rules published by the State Board of Education;
- authority to award contracts;
- authority to make sole source and emergency procurements;
- authority to authorize multi-year contracts;
- authority to designate an individual as the District representative to address any bid protest; and
- authority to approve change orders and contract modifications.

The delegation of authority to the Superintendent is for an indefinite term and may be modified or revoked through Board action at a public meeting.

Procedure © 5-212.B Student Clubs and Activities—Student Activities Fund

Student activities are defined in [A.R.S. § 15-1121](#) as student clubs, organizations, school plays, or other student entertainment. All funds raised ~~in accordance with District Policies and Procedures or with specific approval of the Board~~ by the efforts of students ~~in support of student organizations, clubs, school plays or other student entertainment~~; (except funds designated for the auxiliary operations fund) shall be deposited to the student activities fund.

All funds in the student activities fund shall be administered in accordance with the Uniform System of Financial Records for Arizona School Districts and [A.R.S. §§ 15-1121 through 1124](#). Funds raised through student efforts for the benefit of noncurricular student groups are not funds of the District and may therefore be used for any lawful purpose designated by the student leadership of the noncurricular student group, including for activities with a religious component.

A Board-appointed employee shall be designated as the student activities treasurer. If applicable, the Board may also designate an assistant student activities treasurer. **The student activities treasurer or an assistant student activities treasurer must prepare a monthly report of all revenues and expenditures of the student activities fund to be presented to the Governing Board at least monthly, in accordance with [A.R.S. § 15-1123](#).**

The District shall establish internal controls over student activities that are adequate to:

- **ensure the District has appropriate oversight over student clubs;**
- **ensure student activities monies are adequately safeguarded from fraud, theft, and misuse;**
- **ensure student club activity is properly authorized by each club and documented in club meeting minutes; and**
- **maintain accurate and complete records of student club financial activity.**

A student club may participate in a joint fundraising project with an outside group such as a parent-teacher organization if the District has approved the project. The proceeds will be allocated proportionately between the two organizations based on the proportion of effort each group devoted to the project.

All student fundraising shall comply with the following parameters:

- **All activities should be planned and carried out so as to safeguard the health, safety, and general well-being of students.**

Proposed Changes to Trust Model Policy and Procedure Templates

- No student may be required to participate in a fundraiser.
- Student participation in school day fundraising may only occur during non-instructional periods, such as lunch or recess, with permission from the building administration.
- Foods and beverages served in fundraising activities during school hours shall comply with all federal and state nutrition restrictions and requirements.
- Schools will not be involved in any way with fundraising activities that involve the use or sale of weapons, alcohol, tobacco, drugs, or medications, and/or any material that encourages violence, immorality, or abusive behavior.
- Fundraising for personal benefit is prohibited.
- Students are prohibited from going door-to-door for sales or canvassing the community.
- Specific building administration oversight and approval are required if school-sponsored organizations propose to raise funds using social media or other crowdfunding techniques (e.g. GoFundMe).
- When outside companies or agencies are used for fundraising, the quality of the product and reputation of the firm must be vetted by the District's business office.
- Fundraising activities should result in minimal disruption to the school day or instruction.
- A student club may not hold a raffle.
- Fundraisers must comply with all federal, state, and local regulations.