

D-0300 © **DBC**
BUDGET PLANNING, PREPARATION, AND SCHEDULES

Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year. This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions.

Adopted: date of **manual****Manual** adoption
LEGAL REF.: A.R.S. **15-481**
15-824
15-905
15-952
15-991
15-2203
CROSS REF.: **DBF – Budget Hearings and Reviews/Adoption Process**

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BUDGET PLANNING, PREPARATION, AND SCHEDULES

The associate superintendent will prepare a schedule of budget deadlines for presentation to the Superintendent each year. This schedule will cover all actions necessary to prepare the budget for the following school year.

The following items may be included in the recommended budget schedule:

- ♦♦ Specific date for receipt of unit budgets from administrators.
- ♦♦ Date for initial meeting on the budget with appropriate staff members ~~on the budget~~.
- ♦♦ Dates for the student membership and fortieth (40th) day and one hundredth (100th) day attendance reports.
- ♦♦ Date(s) for estimates on the maintenance and operations and capital budgets.
- ♦♦ Date for completion of ~~salary~~ employee compensation consideration(s).
- ~~♦♦ Date for publication of proposed budget.~~
- ~~♦♦ Date for notice of budget hearing to be published.~~
- ~~♦♦ Date(s) to submit reports or information to county and state school offices.~~
- ~~♦♦ Date(s) for override, if appropriate.~~
- ~~♦♦ Date for budget hearing on following year's budget.~~
- Specific date for receipt of unit budgets from administrators.
- Date for initial meeting on the budget with appropriate staff members on the budget.
- Date(s) for the 40th-day and 100th-day student membership and attendance reports.
- Date(s) for estimates on the maintenance budgets. and operations and capital
- Date for completion of salary employee compensation consideration(s).

- Date for preparing financial projections for all categories and subcategories to be included in the proposed budget(s) for the ensuing fiscal year.
- Date for determining if the proposed budget(s) is (are) in excess of the District's truth in taxation base limit [A.R.S. 15-905.01].
- When the base limit will be exceeded a decision must be made whether to publish the truth in taxation notice separately or in combination with the proposed budget or budget summary.
- Either publication procedure requires publication at least ten (10) days but not more than twenty (20) days prior to the truth in taxation hearing.
- The truth in taxation hearing may be held in conjunction with the proposed budget hearing.
- The Governing Board shall not later than July 5 and not less than ten (10) days before:
 - Publish or mail to each household in the District a copy of the proposed budget or a summary of the proposed budget for consideration of the residents or taxpayers of the District, and a notice of the public hearing and Board meeting.
 - Furnish to the Superintendent of Public Instruction and County School Superintendent, in electronic format, the proposed budget and summary of proposed budget for the budget year.
 - Submit to the Department of Education the proposed budget which shall prominently display this information about the School District on the website maintained by the Department. If the School District maintains a website, the School District shall post a link to the website of the Department of Education where this information about the School District is posted.
- The Governing Board shall not later than July 15 and not less than ten (10) days after posting or mailing the notice of the public hearing and Board meeting:
 - Conduct the public hearing and present the proposed budget to the persons attending the hearing, and
 - If a truth in taxation hearing is required it must be conducted prior to the budget hearing.
 - Immediately following the public hearing the President shall call the Governing Board meeting to order for the purpose of adopting the budget.

- Not later than July 18:
 - The adopted budget shall be filed by the Governing Board with the County School Superintendent (who shall immediately transmit a copy to the Board of Supervisors).
 - The adopted budget shall be submitted electronically to the Superintendent of Public Instruction.
 - The adopted budget shall be submitted to the Department of Education. The Department shall prominently display this information about the School District on the website maintained by the Department. If the School District maintains a website, the School District shall post a link to the website of the Department of Education where this information about the School District is posted.
- File with the Superintendent of Public Instruction within thirty (30) days from the action date:
 - The publisher's affidavit of publication confirming publication of the proposed budget, or
 - An affidavit affirming the proposed budget was mailed to each household in the School District, or
 - An affidavit noticing that the proposed budget was posted on the Department of Education website.

Override Election:

- Date(s) for override, if applicable.
- Date for budget hearing on following year's budget.
 - At least ninety (90) days before a proposed override election (first [1st] Tuesday following the first [1st] Monday in November, order override election to present proposed override budget to electors. Must also prepare alternate budget without override increase in event voters reject the proposed override budget.
 - At least thirty-five (35) days before override election, mail or distribute to households where qualified electors reside the informational report prepared by County School Superintendent.

- When a determination is made to cancel the override election, the request must be made to the County School Superintendent at least eighty (80) days before the override election date.

Annual Financial Report

Not later than October 15 of each year the Governing Board shall:

- Prepare and distribute the annual financial report for the prior fiscal year.
- Electronically submit a copy of the financial report to the County School Superintendent. The report shall be approved by the County Superintendent in an electronic procedure prescribed by the Department of Education.
- Electronically submit a copy of the financial report to the State Superintendent of Public Instruction
- Submit a copy of the annual financial report for the prior fiscal year to the Department of Education. The Department shall prominently display this information about the School District on the website maintained by the Department. If the School District maintains a website, the School District shall post a link to the website of the Department of Education where this information about the School District is posted.

Not later than November 15 of each year the Governing Board shall publish the annual financial report:

- In a newspaper of general circulation within the School District, or
- In the official newspaper of the county as defined in A.R.S. 11-255, or
- By mailing a copy to each household in the District, or
- By electronic transmission of the information to the Department of Education for posting on the Department's website, or
- If the Board chooses this option the School District shall post a link on the District's website to the report on the Department's website.

All forms and technical requirements for each respective form shall be as prescribed in A.R.S. 15-904.

Adopted: date of manual adoption
LEGAL REF.: A.R.S. 15-481 15-905

D-0550 **©** **DBF**
BUDGET HEARINGS AND REVIEWS / ADOPTION PROCESS

~~The Board shall prepare a notice fixing the time — not later than July 15 — and place at which a public hearing and Board meeting shall be held to present the proposed budget for consideration of the residents or taxpayers of the District.~~

At least ten (10) days before and not later than July 5, the Governing Board shall publish notice of the public hearing and Board meeting to be held no later than July 15 to present the proposed budget for consideration of the residents or taxpayers of the District and shall submit the proposed budget to the Department of Education. The Department shall prominently display the budget information on the website maintained by the Department. If the District maintains a website, the District shall post a link to the website of the Department of Education where this information about the District is posted.

If a truth-in-taxation notice and hearing is required under A.R.S. 15-905.01, the Board may combine the budget notice and hearing with the truth-in-taxation notice and hearing.

The publishing of the proposed budget and notice of the hearing and meeting shall be in accordance with A.R.S. 15-905. If a truth-in-taxation notice and hearing is necessary, the notice shall be in accordance with A.R.S. 15-905.01. If the Board determines to combine the budget and truth-in-taxation hearings, publication of a combined notice must satisfy the requirements of both A.R.S. 15-905 and 15-905.01.

Immediately following the public hearing the President shall call to order the Board meeting for the purpose of adopting the budget. A Board member may, without creating a conflict of interest, participate in adoption of a final budget even though the member may have substantial interest in specific items included in the budget.

The Board shall adopt the budget and enter the budget as adopted in its minutes.

Filing of the budget shall be according to state law.

If the Governing Board receives notification that one (1) or more of the District's categorical budgets are in excess of its authorized limit, the Board shall revise the affected budget(s) in accordance with A.R.S. 15-905.

Adopted: date of manual **Manual** adoption

LEGAL REF.: A.R.S. 15-905
15-905.01
15-911
15-915
15-948

CROSS REF.: **DBC – Budget Planning, Preparation and Schedules**

CREDIT CARDS (Credit Cards and/or Procurement Cards)

Use of Credit Cards/ Procurement Cards

The Governing Board acknowledges that instances may occur when ready payment for goods or services is in the District's best interest. The Superintendent is responsible for the implementation of all aspects of the District credit/procurement card program. ~~Therefore,~~ The Board authorizes the Superintendent to secure and assign controlled-limit credit/procurement cards to designated personnel. District-assigned credit/procurement cards may not be used for personal expenditures.

The use of credit/procurement cards is to be closely monitored and payment of statements for authorized purchases are to be made as promptly as possible to avoid fees and charges for the use of such cards.

The Superintendent is directed to develop regulations for the use of District-assigned credit/procurement cards. Such regulations are subject to Board review and approval. The Board reserves the right to revise or rescind this policy at its sole discretion.

Definition of Credit/ Procurement Card

The District defines "credit card" and "procurement card" as a form of payment in lieu of cash, purchase order, or check. The credit/procurement card must bear the company logo.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-342
38-621
38-622
38-623
38-624
38-625

CROSS REF.: Uniform System of Financial Records
DKC - Expense Authorization/Reimbursement

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CREDIT CARDS

(Credit Cards and/or Procurement Cards)

Purposes

The issuance and use of a credit/procurement card is to provide an alternative purchasing mechanism when traditional payment/procurement methods are not feasible. Cards shall be issued in the District's name and if applicable, the user's name. The employee issuing cards shall maintain a complete list of designated card users. Physical security of cards shall be maintained at all times. The District shall cancel or inactivate cards, or recover the cards if possible, upon loss, theft, or misuse; when a card is no longer needed; and upon the card holder's separation from the District's employment when the card is in the user's name. For cards issued in the District's name a specific employee shall be designated by the Superintendent to track who has the cards and account for all card transactions.

A credit/procurement card may be used to facilitate the payment of travel expenses such as hotels, meals and registrations for training and education while conducting District business, including fuel for District-owned vehicles.

Purchasing control limits shall be based on single transaction limits and monthly purchase limits for each card holder. Purchase limits shall be established based on the types of transactions for which the card is being used. Personnel issued credit/procurement cards shall be determined by the Superintendent to have a legitimate need and whose use of the card is necessary for effective purchasing. Personnel designated to use credit/procurement cards shall be advised by the Superintendent of their purchasing control limits.

Authorized Card Holders

Persons designated as authorized credit/procurement card holders must agree to abide by the procedures described in this regulation.

The holders will be held liable for any unauthorized use of a District-assigned credit/procurement card, which may result in disciplinary action up to and including the loss of employment and other actions provided by law. All card users, including users of cards issued only in the District's name, shall sign a user agreement acknowledging receipt and understanding of the District's policies and regulations for the cards use. The agreement shall authorize the District to withhold wages for the amount of any improper purchase; pursuant to the Fair Labor Standards Act. To the extent permitted by law card users shall be held personally liable for card transactions that are contrary to laws, rules, policies and regulations, including applicable penalties and interest. The user agreement shall contain a statement expressing possible

disciplinary actions for the misuse of a District credit/procurement card.

Except for business department personnel performing authorized office duties, no person other than a designated holder is to have access to or use of a District-assigned credit/procurement card.

Authorized card holders shall receive training on the use of the card that addresses purchase limitations, advanced purchasing approval, necessary purchase documentation, and the District's payment process regiment.

Scope

The credit/procurement card is to be used only when the items and/or services to be purchased are for the official use of the District. *No personal use of a credit/procurement card is allowed.*

District-assigned credit/procurement cards may be used only when one (1) of the following conditions exists:

- When a vendor will not accept a purchase order or offer billing terms.
- When the purchase must be made during an "emergency." For the purpose of this regulation, *emergency* means payment for a purchase must be made before the next accounts payable check run. A memo bearing the Superintendent's signature of approval must be presented explaining the circumstances and nature of the emergency.
- When certain purchases could be made more efficiently and cost effective.
- When a revolving fund check cannot be used.

Credit/Procurement Card Purchasing Limitations

~~The following are~~ District-established credit/procurement card purchasing limitations:

- ~~• A single purchase may not exceed a maximum of five thousand dollars (\$5,000).~~
- ~~• Cumulative purchases by a card holder may not exceed twenty five thousand dollars (\$25,000) during a statement month.~~

shall be established by the Superintendent. The Superintendent shall establish card user and single transaction limits and monthly purchase limits for each card. Such limits shall be established based on the type of transactions for which the card is to be used.

A purchase made using a District-assigned credit/procurement card may not violate any District purchasing policy or regulation. All purchases must be appropriate and in the

best interest of the District. Violation may result in termination of the employee's credit/procurement card privileges.

Credit/Procurement Card Transaction Requirements for Physical, Verbal, and Internet Orders

When a District-assigned credit/procurement card is required for a physical, verbal or internet purchase, the following steps must be taken:

- Prior to use of the credit/procurement card, the card holder is to submit a purchase order requisition form to the District business office accompanied by the following:
 - A detailed description of the items and/or services to be purchased using the credit/procurement card.
 - The date the purchase will be made.
 - The actual amount of the purchase. If the actual amount is not known an estimate may be stated, but *the amount of the purchase cannot exceed the stated amount.*
 - Proper account coding information.
 - Signatures of the requester and the approving authority.
- The holder must verify that a purchase order has been created and approved *before* a credit/procurement card transaction occurs.
- When a credit/procurement card is used the card holder must promptly submit all receipts and other related documentation to the business office. The documentation should clearly indicate the employee making the purchase and the specific school purpose for the expenditure. Receipts for fuel or vehicle repairs are to include the vehicle license number.

Supporting Purchase Documentation

Employees using cards shall submit all supporting documentation to the District monthly. Supporting documentation shall include:

- Purchasing requisition, purchase order, invoice, packing slip, receiving report, and transaction receipt, as applicable. If original receipts are not available because they are lost or illegible, the card user shall request a copy of the receipt from the vendor or complete an affidavit detailing the purchase date, vendor, product, cost, tax and other charges, and the reason the receipt is not available.
- A description of the item(s) purchased and the specific District purpose for the

expenditure.

- The card user's signature and the date the document was submitted to the District.
- Documentation of the purchase of fuel or vehicle repair, the license number of the vehicle, and odometer reading of the vehicle.
- Transactions, such as Internet, phone and fax transactions may result in card charges before goods or services are received. Such transactions are allowed purchases that are normally prepaid in order to procure the item or to receive a discounted price. In such instances the District, shall ensure that all relevant aspects of USFR VI-G are adhered to for each purchase.

Credit/Procurement card statements must be addressed directly to the business office and not to the card holder. All purchase transaction receipts must be reconciled to the monthly credit/procurement card statements prior to entry on an expense voucher. As credit/procurement card companies may charge fees and interest, payments must be made in a timely manner to avoid finance charges.

Use of a Credit/Procurement Card for Travel

Reservations must be made through the purchasing office. A completed professional leave form must be submitted along with the necessary information. The business office will provide the credit/procurement card information to the selected vendor.

Payment Process Regimen

The Superintendent shall ensure that approval, verification, and payment duties are separate among different employees. A copy of the billing statement shall be sent directly to the District. Electronic statements may be accepted if provided to card users by the financial institution or the District. Upon receipt of the billing statement the card user should complete the transaction log and submit the log, billing statement, and all other supporting documentation for review and approval. The reviewer shall:

- Confirm that all supporting documentation is complete and was submitted in a timely manner.
- Verify that each purchase transaction appearing on the card user's billing statement is an appropriate, legitimate District purchase that was approved, and within the individual's authorized purchase limits.
- For travel expenses, verify the expenses do not exceed allowable reimbursement amounts as prescribed by USFR and are supported by a properly approved travel claim.

- Initial and date the reconciliation document for review.
- Submit reconciled statements and supporting documentation.

All receipts shall be reconciled and reviewed monthly and if possible, prior to payment of the monthly bill. Payments shall be made in a timely manner to avoid late fees and finance charges. Card balances shall be paid in full each billing cycle. Should the reconciliation or review identify any items that were not a valid purchase, it shall be reported to the Superintendent and disputed.

Periodic Review

The District shall periodically compare budget and actual expenditures to ensure purchases remain within budget limits, or available case balance, as applicable and shall monitor the types of purchases and vendor usage to ensure compliance with District procurement policies and regulations, and USFR purchasing guidelines.

The review process shall include strategies that are employed to detect improper or fraudulent transactions.

Rebates and Incentives

Credit cards or procurement cards may contain provisions for the District to receive cash rebates or incentives in the form of rebates. Should this occur the District shall treat rebates as miscellaneous revenue or as a deduction of expenditures.

Should a rebate be received in the same fiscal year as the original expenditure, including the encumbrance period, the rebate may be recorded as a reduction of the original expenditure. Otherwise, the District shall record the rebate as miscellaneous revenue in the original expenditure or in the Auxiliary Operations Fund.

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CREDIT CARDS**

DISTRICT-ASSIGNED CREDIT/PROCUREMENT CARD HOLDER AGREEMENT

By my signature I hereby acknowledge that I have read and understand the Amphitheater Unified School District's credit/procurement card policy and regulations, and that I have been provided sufficient opportunity to ask questions related to the District's credit/procurement card policy and regulation. Furthermore, I affirm that I will not use the credit/procurement card for personal reasons and that I have been advised of the purchase limitations associated with the use of the card. I understand that a violation of this agreement may result in disciplinary action up to and including termination, and possible legal action.

Signature

Position

Printed name

Date signed

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FINANCIAL REPORTS AND STATEMENTS

Prior to On or before October 115 of each year, the Superintendent shall present to the Board the annual financial report for the previous fiscal year and the Governing Board shall submit the annual financial report for the previous fiscal year to the Department of Education, which shall prominently display this information about the District on the website maintained by the Department.

The District annual financial report shall be published by November 15 either in a newspaper of general circulation within the District, by electronic submission to the Department of Education for publication on its web site, in the official newspaper of the county, or by mailing to each household in the School District. If published electronically as indicated above, a link shall be posted on the School District web site to the state department's web site.

The Superintendent shall also ensure that a report of expenditures of public funds and student activity funds is provided to the Board on a monthly basis.

Adopted: April 10, 2007 date of Manual adoption

LEGAL REF.: A.R.S. 15-271
 15-302
 15-904
 15-919.06
 15-977 15-991

CROSS REF.: CM - School District Annual Report

BIDDING / PURCHASING PROCEDURES

The Superintendent shall be responsible for all purchasing, contracting, competitive bidding **and sealed proposals**, and receiving and processing of all bid protests, in accordance with the Arizona school district procurement rules, including A.A.C. R7-2-1141 *et seq.* A contract shall not be awarded to an entity that does not verify employment eligibility of each employee through the E-verify program in compliance with A.R.S. 23-214 subsection A. Each contract shall contain the warranties required by A.R.S. 41-4401 relative to the E-verify requirements.

The Superintendent shall prepare regulations to assure the District conforms to proper procedures and practices.

Purchases Not Requiring Bidding

Purchases of five thousand dollars (\$5,000) or less 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.

Verbal price quotations will be requested from at least three (3) vendors for a transaction in excess of five thousand dollars (\$5,000) but less than twenty-five thousand dollars (\$25,000). The price quotations should be shown on, or attached to, the related requisition form. If three (3) verbal quotations cannot be obtained, documentation showing the vendors contacted that did not offer price quotations, or explaining why price quotations were not obtained, shall be maintained on file in the District office.

Written price quotations will be requested from at least three (3) vendors for transactions of at least twenty-five thousand dollars (\$25,000) but not more than fifty thousand dollars (\$50,000). If three (3) written price quotations cannot be obtained, documentation showing the vendors contacted that did not offer written price quotations, or explaining why written price quotations were not obtained, shall be maintained on file in the District office.

The District is not required to engage in competitive bidding in order to place a student in a private school that provides special education services if such placement is prescribed in the student's individualized education program and the private school has been approved by the Department of Education Division of Special Education pursuant to A.R.S. 15-765. The placement is not subject to rules adopted by the State Board of Education before November 24, 2009 pursuant to A.R.S. 15-213.

The District may, without competitive bidding, purchase or contract for any products, materials and services directly from Arizona Industries for the Blind, certified nonprofit

agencies that serve individuals with disabilities and Arizona Correctional Industries if the delivery and quality of the goods, materials or services meet the District's reasonable requirements.

Intergovernmental agreements and contracts between school districts or between the District and other governing bodies as provided in A.R.S. 11-952 are exempt from competitive bidding under the procurement rules adopted by the State Board of Education pursuant to A.R.S. 15-213.

The District is not required to engage in competitive bidding to make a decision to participate in insurance programs authorized by A.R.S. 15-382.

The District is not required to obtain bid security for the construction-manager-at-risk method of project delivery.

Unless otherwise provide by law, contracts for materials or services and contracts for job-order-contracting construction services may be entered into if the duration of the contract and the conditions or renewal or extension, if any, are included in the invitation for bids or the request for proposals and if monies are available for the first fiscal period at the time the contract is executed. The duration of contracts for materials or services and contracts for job-order-contracting construction services shall be limited to no more than five (5) years unless the Board determines that a contract of longer duration would be advantageous to the District. Once determined, the decision should be memorialized in meeting minutes and in the contract/bid file. Payment and performance obligations for succeeding fiscal periods are subject to the availability and appropriation of monies. The maximum dollar amount of an individual job order for a job-order-contracting construction service shall be one million dollars (\$1,000,000) or as determined by the Board.

Online Bidding

Until such time as the State Board of Education adopts rules for the procurement of goods and information services by school districts and charter schools using electronic, online bidding, the District may procure goods and information services pursuant to A.R.S. 41-2671 through 2673 using the rules adopted by the Department of Administration in implementing 41-2671 through 2673.

Purchases Requiring Bidding

Sealed bids and proposals shall be requested for transactions to purchase construction, materials, or services costing more than fifty thousand dollars (\$50,000). All transactions must comply with the requirements of the Arizona Administrative Code and the Uniform System of Financial Records.

The Superintendent, the chief financial officer, or purchasing manager may award individual contracts in amounts not exceeding the annual State Board limit.

Exceptions to this limitation may be made for contracts for the following which may be awarded for the amount(s) necessary to satisfy the requirements of the District:

- U.S. Postal Service postage;
- Utilities, including telephone, water and sewage, electric and natural gas;
- National School Board Association; and
- Arizona School Board Association.

The authority granted by this section cannot be further delegated or expanded without Governing Board approval.

Competitive Sealed Proposals

The Governing Board delegates authority to the Superintendent or chief financial officer to determine when it is in the best interest of the District to solicit competitive sealed proposals for the supply of materials and/or services and to subsequently solicit the sealed proposals if necessary. The Superintendent or chief financial officer may delegate this authority to the purchasing manager. Determinations made pursuant to this delegated authority shall be made in accordance with the following procedures. Solicitations of proposals and awards of contracts following receipt of proposals shall be made in accordance with Arizona Department of Education Procurement Rules.

If it is determined in writing that the use of competitive sealed bidding is either not practicable or not advantageous to the District, a contract may be entered into by competitive sealed proposals.

Contracts in excess of the annual State Board limit which occur as a result of competitive sealed proposals shall be awarded through Governing Board action.

Cooperative Purchasing Agreements

Bidding/proposal requirements are waived if purchases or services are obtained through the Arizona State Procurement Office, the Mohave Educational Services Cooperative, or through another purchasing cooperative or cooperative purchasing agreement among public procurement units.

Further Delegations and General Terms of Delegation

The Superintendent or chief financial officer are delegated authority to make determinations as required by the Arizona Department of Education Procurement Rules prior to issuing solicitations for multi-step sealed bidding, multi-year contracts (not to exceed five [5] contract years) or nonconstruction contracts requiring bonds or security. The delegation of authority for these three (3) determinations may be further

delegated to the purchasing manager.

The chief financial officer shall serve as the District representative for protests and claims on solicitations and contracts.

No further delegation of any delegation of authority by the Board which is contained in this policy is authorized unless expressly stated herein.

The several delegations of authority set forth in this policy shall be in effect from the date of adoption of this policy until such time as the Governing Board may, in a public meeting, revoke or otherwise modify the delegations.

No person delegated authority by this policy may participate in any aspect of a specific procurement if that person would receive any benefit directly or indirectly from a contract for such procurement.

Emergency Purchases

An exception to the above procedures for price competition may be made in the event of an emergency involving the health, safety, or welfare of school personnel or students, or in the event of a condition which seriously threatens the functioning of the School District or the preservation or protection of property. In such an emergency, declared by the Superintendent in consultation with the Board President or any other available Board member, emergency purchase action may be taken without price competition, if necessary. The Superintendent shall report the emergency to the Board as soon as possible. When possible, an emergency meeting of the Governing Board shall be held to determine whether an emergency exists and to authorize an emergency purchase. 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 on file in the District office.

Registered Sex Offender Prohibition

All purchase orders, agreements to purchase, and contracts for services to be provided by personnel other than District employees must include the following statement on the document:

Registered Sex Offender Restriction. Pursuant to this order, the named vendor agrees by acceptance of this order that no employee of the vendor or a subcontractor of the vendor, who has been adjudicated to be a registered sex offender, will perform work on District premises or equipment at any time when District students are, or are reasonably expected to be, present. The vendor further agrees by acceptance of this order that a violation of this condition shall be considered a material breach and may result in a cancellation of the order at the District's discretion.

Required Scrutinized Business Operations Clause

All contracts for District purchase of goods or services shall include a clause requiring the contractor offering the goods or services to certify that the contractor does not have scrutinized business services in Sudan nor in Iran.

The District through the Superintendent shall:

- Verify that the offeror does not appear on the most recent list prepared by the Arizona Central Procurement Officer of parties excluded from Arizona contracts.
- Notify the State Central Procurement Officer of any contractor the District suspects has submitted a false certification.

Adopted: January 13, 2009 date of Manual adoption

LEGAL REF.: A.R.S. 15-213 23-21411-952

15-213

15-213.01

15-213.02

15-239

15-323

15-342

15-382

15-765

15-910.02

23-214

34-101 *et seq.*

35-391 *et seq.*

35-393 *et seq.*

38-503

38-511

39-121

41-2632

41-2636

41-4401

A.G.O. I83-136

I87-035

I06-002

A.A.C. R7-2-1001 *et seq.* U.S.F.R.

USFR VI-G-8 *et seq.*

CROSS REF.: BCB - Board Member Conflict of Interest

DJG - Vendor/Contractor Relations

GBEAA - Staff Conflict of Interest

JLIF - Sex Offender Notification

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BIDDING / PURCHASING PROCEDURES

All District purchases shall be in accordance with the relevant sections of the Arizona Revised Statutes (including, but not limited to 15-213, 15-323, and 38-503), the Arizona school district procurement rules set out in A.A.C. R7-2-1001 through 1195, and with the following.

Requesting Quotations

Requests for price quotations are to include adequate details and be issued with sufficient lead time to enable vendors to effectively respond. When a contract is to be awarded on the basis of price and additional factors those factors are to be included in the request for quotations. Such factors should include, but are not limited to, the following:

- Submittal requirements including:
 - Date and time due;
 - Type and manner by which quotations may be received (e.g., telephone, written, fax, e-mail, prepared form);
 - Physical or digital address to which quotations are to be delivered.
- Specific information the quotation must include.
- Whether or not negotiations may be held.
- Options that may be made pursuant to a purchase contract, i.e., extensions and renewals.
- Contracts for job-order-contracting services shall be limited to no more than five (5) years unless the Board determines that a contract of longer duration would be advantageous to the District and has provided for such duration as a part of bid documents and conditions of renewal or extension within contract language. Such determination should be memorialized in writing and kept in the meeting minutes and contract/bid file.
- Uniform terms and conditions included in the request by text or reference.

- Such additional terms, conditions, and instructions as are applicable to the purchase under consideration.

All requests for written quotations shall be at the direction of the Superintendent or a person designated by the Superintendent.

When a vendor is selected on the basis of factors other than lowest price, the reasons shall be documented and filed with the price quotations. Documentation of the quotations process and details including vendor names, persons contacted, telephone numbers and identification of other communication procedures, price results, and determinations are to be documented and retained by the District in a procurement file that includes the pertinent requisition form and purchase order.

A written contract or purchase order must be approved prior to a purchase being made.

Cumulative and Like Item Purchases

An analysis shall be performed annually to determine the extent of the District need to purchase like items. Prior year purchases and applicable demographic, program, and planning data are to be utilized for projecting quantity and cost of like items to fulfill the anticipated need. The outcomes of calculating the projected quantity and cost factors to acquire like items shall inform the determinations as to the appropriate procurement processes to be applied. The proper competitive purchasing strategies must be applied to assure District compliance with the procurement laws and rules. Splitting of orders or other purchasing practices devised to circumvent allowable procurement practices are prohibited. The cumulative costs of purchasing like items by any and all means of acquisition are to be tracked to assure that no purchases are permitted that will result in violation of Governing Board policies and lawful procurement practices.

Multiple Year Purchases Totaling Less Than Fifty Thousand Dollars

The District may enter into contracts of less than fifty thousand dollars (\$50,000) for a period up to five (5) years, as follows:

- When the terms and conditions of renewal or extension are included in the solicitation for bids;
- When monies are available for the first fiscal year at the time of contracting;
- When the competitive purchasing method is appropriate to the projected cumulative cost over the term of the multiple year contract.

Multiple Year Purchases Totaling More Than Fifty Thousand Dollars

The District may enter into contracts for more than fifty thousand dollars (\$50,000) for

a period up to five (5) years, as follows:

- The Governing Board has determined in writing that:
 - The estimated requirements cover the contract period and are reasonable and continuing;
 - A multi-term contract will serve the District's best interest by encouraging competition or promoting economies in procurement;
 - If monies are not appropriated or available in future years the contract will be cancelled.

If multiple-year quotations are used, the District shall:

- Document the time period that the pricing is valid;
- Determine the vendor will honor the pricing for the multi-year period;
- Written affirmation with the vendor that, although it is the District's intent to purchase certain quantities, all purchases are subject to the availability of funds.

Multiple Awards to More Than One Contractor

Generally, the District should not use multiple awards allowing more than one (1) vendor to supply the same goods or service. However, there are instances in which the District may make multiple awards. If that instance arises, the request for proposals or invitation for bids should clearly state whether multiple awards may be used so bidders can consider that information when pricing their proposals or bids.

A multiple award to more than one (1) vendor should be made only when the District has determined and documented in writing that a single award is not advantageous to the District. The award should also be limited to the least number of suppliers necessary to meet the District's requirements.

Bidding Methods

Sealed bids or proposals will be requested when an award is to be made for a transaction to purchase construction, materials, or services costing more than fifty thousand dollars (\$50,000). The Superintendent must review the expenditure and make a recommendation to the Board for final action. The Board reserves the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids.

The bidder to whom the award is made may be required to enter into a written contract with the District.

Pursuant to the procurement code, contracts can be let for a period not to exceed five (5) years.

Definitions

The definition of a term used in this regulation shall be interpreted as being synonymous with the definition of that term listed at R7-2-1001.

Prospective Bidders' Lists

The District shall compile and maintain a prospective bidders' list. Inclusion of the name of a person shall not indicate whether the person is responsible concerning a particular procurement or otherwise capable of successfully performing a District contract.

Persons desiring to be included on the prospective bidders' list shall notify the District. Upon notification, the District shall mail or otherwise provide the person with the District procedures for inclusion on the bidders' list. Within thirty (30) days after receiving the required information, the District shall add the person to the prospective bidders' list unless the District makes a determination that inclusion is not advantageous to the District.

Persons who fail to respond to invitations for bids for two (2) consecutive procurements of similar items may be removed from the applicable bidders' list after mailing a notice to the person. This notice shall not be required if the two (2) invitations for bids which were not responded to both contained the notice that bidders' names may be removed from the bidders' list if they fail to respond to invitations for bids for two (2) consecutive procurements of similar items. Persons may be reinstated upon request.

Prospective bidders lists shall be available for public inspection, unless the District makes a written determination that it is in the best interest of the District that they should be confidential or private and should not be open for inspection pursuant to A.R.S. 39-121.

Competitive Sealed Bidding

If the intended procurement is for construction to cost less than one hundred fifty thousand dollars (\$150,000), the rules established for the simplified school construction procurement program described at R7-2-1033 may be followed. In all other cases, adequate public notice of the invitation for bids shall be given as provided in R7-2-1022 or as provided in R7-2-1024, which are outlined below, and shall indicate that any bid protest shall be filed with the District representative, who shall be named therein.

If notice is given pursuant to R7-2-1024, notice also may be given as provided in R7-2-1022. If fewer than five (5) prospective bidders are included on the bidders list, the

notice must also be given as provided in R7-2-1022. When the invitation for bids is for the procurement of services other than those described in R7-2-1061 through R7-2-1068 and R7-2-1117 through R7-2-1123, Specified Professional Services, notice also shall be given as provided in R7-2-1022.

R7-2-1022:

In the event there are four (4) or less prospective bidders on the bidders' list, the notice shall include publication in the official newspaper of the county within which the school district is located for two (2) publications which are not less than six (6) nor more than ten (10) days apart. The second publication shall not be less than two (2) weeks before bid opening. The time of publication may be altered if deemed necessary pursuant to R7-2-1024.A.

R7-2-1024:

Invitation for bids shall be issued at least fourteen (14) days before the time and date set for bid opening in the invitation for bids unless a shorter time is deemed necessary for a particular procurement as determined by the school district.

The school district shall mail or otherwise furnish invitation for bids or notices of the availability of invitation for bids to all prospective bidders registered with the school district for the specific material, service or construction being bid.

The time and date at which a bid is called due shall be during regular working hours at a regular place of school business or during a public meeting of the Governing Board at its regular meeting place.

Invitations to bid will be sent to all vendors who have requested to bid or who have applied to be placed on a bid list appropriate to the items being sought.

A bid call relating to "construction projects" must describe the nature of the work to be performed and where complete plans, if necessary, may be obtained. Deposits may be required for plans and specifications in good order. A certified check, cashier's check, or surety bond for ten percent (10%) of the bid must accompany each bid, but will be returned to unsuccessful bidders. The successful bidder must present performance and payment bonds for one hundred percent (100%) of the bid within five (5) working days after notification of the award.

Each sealed bid must be submitted in a sealed envelope, addressed to the District, clearly marked on the outside of the envelope, "Sealed Bid for _____." The bids shall be opened publicly and read aloud at the time and place stated in the invitation. Awards shall be made with reasonable promptness to the lowest responsible, qualified vendor, taking into consideration all factors set forth in policy. Price shall not be the sole factor in making the bid award. When out-of-state bidders are not to pay sales/use tax, the amount of such tax shall not be a consideration in determining the low bidder. All proposed contracts for outside professional services in excess of the amount calculated by the State Board of Education and made applicable

for the year in which the transaction will occur, may be reviewed by the attorney for the District prior to entering into the contract. The policies relating to outside professional services apply only to services required by law to be placed on bid, and even those policies may be set aside if a state of emergency is declared. If a state of emergency is declared, a memorandum will be issued justifying such a declaration, which will be filed in the District's records.

The use of bidding, contracting, or purchasing specifications that are in any way proprietary to one (1) supplier, distributor, or manufacturer is prohibited unless no other resource is practical for the protection of the public interest.

The Board reserves the right to reject any or all bids and to accept the bid that appears to be in the best interest of the District. The Board reserves the right to waive informalities in any bid or to reject any bid, all bids, or any part of any bid. Any bids may be withdrawn prior to the scheduled time for the opening of the bids. Any bids received after the opening begins shall not be accepted. Opening of bids shall not be delayed to accommodate late bid responses. Submitted bids shall be honored for at least thirty (30) days or as otherwise stated in the invitation. All information relating to a bid shall be retained and made available for public inspection after the bids are awarded, and prospective bidders shall be notified of this in the invitation or specifications relating to the bid call.

Multistep Sealed Bidding

The multistep sealed bidding method may be used if the Governing Board determines that:

- Available specifications or purchase descriptions are not sufficiently complete to permit full competition without technical evaluations and discussions to ensure mutual understanding between each bidder and the District;
- Definite criteria exist for evaluation of technical offers;
- More than one (1) technically qualified source is expected to be available; and
- A fixed-price contract will be used.

The District may hold a conference with bidders before submission or at any time during the evaluation of the unpriced technical offers.

The multistep sealed bidding method may not be used for construction contracts.

When the multistep sealed bidding method is determined to be advantageous to the District, the procedures set out in R7-2-1036 and 1037 shall be followed.

Competitive Sealed Proposals

If, pursuant to R7-2-1041, the Governing Board determines in writing that the use of competitive sealed bidding is either not practicable or not advantageous to the District, a contract may be entered into by competitive sealed proposals. The Governing Board may make a class determination that it is either not practicable or not advantageous to the District to procure specified types of materials or services by competitive sealed bidding. The competitive sealed proposal method may not be used for construction contracts. The Governing Board may modify or revoke a class determination at any time.

If competitive sealed bidding is neither practicable or advantageous, competitive sealed proposals may be used if it is necessary to:

- Use a contract other than a fixed-price type;
- Conduct oral or written discussions with offerors concerning technical and price aspects of their proposals;
- Afford offerors an opportunity to revise their proposals;
- Compare the different price, quality, and contractual factors of the proposals submitted; or
- Award a contract in which price is not the determining factor.

Procedures to be applied subsequent to the issuance of an invitation for bids are to be consistent with the requirements set out in R7-2-1025 through 1032.

Competitive sealed proposals shall be solicited through a request for proposals. The request for proposals shall set forth those factors listed above for competitive sealed bids that are applicable and shall also state:

- The type of services required and a description of the work involved;
- The type of contract to be used;
- An estimate of the duration the service will be required;
- That cost or pricing data is required;
- That offerors may designate as proprietary portions of the proposals;
- That discussions may be conducted with offerors who submit proposals determined to be reasonably susceptible of being selected for award;
- The minimum information that the proposal shall contain;

- The closing date and time of receipt of proposals; and
- The relative importance of price and other evaluation factors.
- Procurement of information systems and telecommunications systems shall include, as criteria in the request for proposal, evaluation factors of the total life cycle cost and application benefits of the information systems or telecommunication systems.
- Procurement of earth-moving, material-handling, road maintenance and construction equipment shall include, as criteria in the request for proposal, evaluation factors of the total life cycle cost including residual value of the earth-moving, material-handling, road maintenance and construction equipment.

A request for proposals shall be issued at least fourteen (14) days before the closing date and time for receipt of proposals unless a shorter time is determined necessary by the District.

Notice of the request for proposals shall be issued in accordance with R7-2-1022.

Before submission of initial proposals, amendments to requests for proposals shall be made in accordance with R7-2-1026. After submission of proposals, amendments may be made in accordance with R7-2-1036(C).

Specified Professional Services and Construction Services

When the procurement of construction services or services to be provided by certain professionals are under consideration, designated District personnel shall become fully familiar with and informed on the requirements established in Arizona Revised Statutes Title 34. The assigned District personnel are to seek assistance from qualified consultants, attorneys, and bond counsel as is necessary and applicable to the projects being considered, including but not limited to determinations of the training, qualifications, experience, fitness, licensure, prior performance, and bonding of potential providers. Procurement activities, including securing the services of persons to assist District personnel as referenced above shall be in accordance with all relevant requirements prescribed by federal and state law and the rules of federal, state, county, and municipal agencies for the acquisition, performance and reporting of the services being sought and acquired.

Procurement of Services by Certain Other Classes of Providers

The purchase of services to be provided by clergy, certified public accountants, physicians, dentists, and legal counsel shall be as specified in R7-2-1061 through R7-2-1068. The procurement of services by an architect, engineer, land surveyor, assayer, geologist, or landscape architect is to be accomplished in compliance with R7-2-1117 and 1118. Procurement procedures related to purchasing services from the professional providers are to conform to R7-2-1119 through 1122.

Contract Requirements

Care is to be exercised to assure the District's procurement practices conform to the general contract requirements set out at R7-2-1068 through 1086 and the accompanying conditions described in R7-2-1091 through 1093.

Preparation of Specifications

Specifications for goods, services, and construction items are to be prepared in the manner prescribed by rules R7-2-1101 through 1105.

Construction Procurement Procedures

Preparation for inviting bids for construction and the steps to be followed in the construction procurement process shall be guided by and consistent with R7-2-1109 through 1116.

Emergency Purchases

An exception to the above 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 pursuant to A.A.C. R7-2-1057 shall be included in the procurement file and maintained in the District office.

Sole-Source Procurements

A contract may be awarded for a material, service, or construction item without competition if the Governing Board determines in writing 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 A.A.C. 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.

Cooperative Purchasing Agreements

Procurements in accordance with intergovernmental agreements and contracts between the District and other governing bodies as authorized by A.R.S. 15-952 are exempt from competitive bidding requirements under A.R.S. 15-213. Inspection of and payment for materials and services acquired under a cooperative purchasing agreement are the obligation of the District.

Due Diligence

The District is responsible for ensuring that all procurements are done in accordance with school district procurement rules whether the procurement is done independently or through a cooperative purchasing agreement. The District shall develop and follow a clear plan prescribing the purchasing practices to be followed. The plan will describe the elements of internal control and auditing to assure the District's procedures are sufficient to confirm the adequacy of the procurements practices and that the accountability of all personnel engaged in procurement practices is regularly evaluated and corrective measures taken when necessary. The due diligence activities shall include the use of the applicable sections of the Uniform System of Financial Records (USFR) Compliance Questionnaire for school districts when assessing the quality of the procurements procedures and the competence of the persons performing the procedures. Day-to-day and periodic formal checks of due diligence performance are to be documented and retained in a procurement file.

SALARY DEDUCTIONS

The Superintendent shall establish procedures that conform to all requirements of the law and all policies of the District, that ensure employees' **receive** paychecks **are available** not later than the stated payroll dates, and that ensure all amounts withheld from employee compensation are remitted and reported appropriately, correctly, and timely.

For deductions after October 1, 2011, the District shall make no deduction for payment from an employee's paycheck for political purposes unless the employee has provided annually a written or electronic authorization to the District for the deduction

After October 1, 2011, if the District makes a deduction from an employee's payment for multiple purposes the District shall obtain a statement from each entity that indicates the payment is not used for political purposes or a statement that indicates the maximum percentage of the payment that is used for political purposes, consistent with rules for the entity statements adopted by the Attorney General. The District shall not deduct any payment in excess of the amount specified for nonpolitical purposes without the annual written or electronic permission of the employee.

For the purposes of this policy and the law, *political purposes* means supporting or opposing any candidate for public office, political party, referendum, initiative, political issue advocacy, political action committee or other similar group.

If the District knowingly deducts payments without the written or electronic employee permission as set out above or an entity provides an inaccurate statement of the political purposes or the percentage used for political purposes as set out above, the District or the respective entity is subject to a civil penalty of at least ten thousand dollars (\$10,000.00) for each violation.

The requirements for payroll deductions set out above do not apply to any of the following:

- A single deduction for nonpolitical purposes.
- Deductions for savings or charitable contributions.
- Deductions for employee health care, retiree or welfare benefits.
- Deductions for state, local or federal taxes.
- Deductions for contributions to a separate segregated fund pursuant to 2 United States Code 441b(b) or 16-920(A)(3).
- Any deduction otherwise required by law.

If an employee has authorized a deduction from the employee's paycheck under this policy and the law and the employee resigns membership in the association or organization for which the deduction was authorized, the employee's authorization for

the deduction is rescinded upon the District's receipt from the employee of written notice of the resignation. The District shall have one (1) pay period to process the rescission.

Involuntary Deductions (Public Record)

Federal and Arizona income taxes, Social Security (OASI/FICA), and employee contributions to the Arizona State Retirement System (ASRS) will be deducted as mandated by state and federal statutes. All other deductions must be authorized by the Board and the employee unless ordered by a court of competent jurisdiction.

Voluntary Deductions and Redirections (Not Public Record)

The following deductions and redirections have been authorized by the Board:

- Insurance premiums for staff members or dependents who are being covered under Board-approved Section 125 cafeteria programs.
- Direct deposits of net payroll with financial institutions.
- Tax-sheltered annuities for companies approved by the District.
- Credit union deposits.
- Professional dues.

Adopted: **April 10, 2007** date of Manual adoption

LEGAL REF.: A.R.S. 15-121
 15-135
 23-352
 23-361.02
 35-146
 35-147
 42-2001
 43-401

SCHOOL PROPERTIES DISPOSITION

Sale or Lease of Property

The Board may sell or lease to the state, a county, a city, another school district or a tribal government agency any school property required for public purpose provided the sale or lease of the property will not affect the normal operation of a school within the District.

Disposition of Surplus Materials

The School District shall determine the fair market value of excess and surplus property. Except as provided in A.R.S. 15-342, surplus materials, regardless of value, shall be offered through competitive sealed bids, public auction, established markets, trade-in, posted prices, or state surplus property. If unusual circumstances render the above methods impractical, the District may employ other disposition methods, including appraisal or barter, provided the District makes a determination that such procedure is advantageous to the District. Only United States Postal Money Orders, certified checks, cashier's checks, or cash shall be accepted for sales of surplus property unless otherwise approved by the District or for sales of less than one hundred dollars (\$100).

Exceptions for Disposition of Learning Materials and Equipment

The Board authorizes the Superintendent to establish regulations for the disposal of surplus or outdated learning materials to nonprofit community organizations when it has been determined that the cost of selling such materials equals or exceeds estimated market value of the learning materials.

The Board may sell used equipment to a charter school before attempting to sell or dispose of the equipment by other means.

Competitive Sealed Bidding

Notice of the sale bids shall be publicly available from the District at least ten (10) days before the date set for opening bids. Notice of the sale bids shall be mailed to prospective bidders, including those on lists maintained by the District pursuant to A.A.C. R7-2-1023. The notice of the sale bids shall list the materials offered for sale; their location; availability for inspection; the terms and conditions of sale; and instructions to bidders, including the place, date, and time set for bid opening. Bids shall be opened publicly pursuant to the requirements of A.A.C. R7-2-1029.

The award shall be made, in accordance with the provisions of the notice of the sale bids, to the highest responsive and responsible bidder, provided that the price offered

by such bidder is acceptable to the District. If the District determines that the bid is not advantageous to the District, the District may reject the bids in whole or in part and may resolicit bids, or the District may negotiate the sale, provided that the negotiated sale price is higher than the highest responsive and responsible bidder's price.

Auctions shall be advertised at least two (2) times prior to the auction date in a newspaper of the county as defined in A.R.S. 11-255. Advertisements must be at least seven (7) days apart. All of the terms and conditions of any sale shall be available to the public at least twenty-four (24) hours prior to the auction date.

Before surplus materials are disposed of by trade-in to a vendor for credit on an acquisition, the District shall approve such disposal. The District shall base this determination on whether the trade-in value is expected to exceed the value realized through the sale or other disposition of such materials.

An employee of the District or a Governing Board member shall not directly or indirectly purchase or agree with another person to purchase surplus property if said employee or Board member is, or has been, directly or indirectly involved in the purchase, disposal, maintenance, or preparation for sale of the surplus material.

State Surplus Property Manager

Except as provided in A.R.S. 15-342, the District may enter into an agreement with the State Surplus Property Manager for the disposition of property pursuant to Article 8 of the Arizona Procurement Code [A.R.S. 41-2601 *et seq.*) and the rules promulgated thereunder.

Donation of Surplus

The Board may donate surplus or outdated learning materials, educational equipment and furnishings to nonprofit community organizations where the Board determines the anticipated cost of selling the learning materials, educational equipment or furnishings equals or exceeds the estimated market value of the materials.

Offer to Sell

The Board may offer to sell outdated learning materials, educational equipment or furnishings at a posted price commensurate with the value of the item to pupils who are currently enrolled in the District before those materials are offered for public sale.

Obsolete Equipment

From time to time the Superintendent shall furnish the Governing Board with detailed lists of obsolete equipment determined to be of no value in the operation of the schools. Upon approval, said equipment shall be sold for the highest salvageable value.

Adopted: April 10, 2007 date of Manual adoption

LEGAL REF.: A.R.S. 15-189
15-341
15-342 **U.S.F.R.**
USFR Sec. III-J-5(10); App. B(6)
A.A.C. R7-2-1131
A.G.O. I80-036
I80-189

CROSS REF.: **BCB - Board Member Conflict of Interest**
GBEAA - Staff Conflict of Interest
IJJ/IJK - Textbook/Supplementary Materials Selection and and
Adoption