

SECTION C

GENERAL SCHOOL ADMINISTRATION

C-0050 **AUSD10** CA ADMINISTRATION GOALS / PRIORITY OBJECTIVES

The Board will evaluate programs and personnel on the basis of appropriate performance indicators.

The Board will encourage an articulated, evaluated total program.

The Board approves the following administration objectives as a guide to policy development and the monitoring of their consequences:

- Clear boundaries for Board and administration operation.
- Development, when needed, of a plan for locating and employing a chief school executive.
- Employment, upon recommendation by the chief school executive, of an administrative staff.
- Provision for administrator on-the-job growth.
- An organizational and administrative structure supportive of the school system's philosophy, goals, and objectives.
- Operational arrangements in harmony with the school system's philosophy, goals, objectives, and values.
- Guidelines for regular use in estimating the relationship of actual to anticipated administrator performance.

The Board will expect an annual report from the Superintendent on the extent of attainment of the above objectives. Following its review of the Superintendent's report, the Board will make its estimate for each of the objectives individually and for the total administration effort, using a rating scale.

Planning

The Board expects the Superintendent to be concerned with long-term planning to guide the Board in policy development and effective decision making. The Board recognizes that planning must be supported by research and the evaluation of its findings.

Accordingly, the Board directs and authorizes the Superintendent to make budgetary requests annually for the maintenance of the planning function, with attendant provisions for needed research and evaluation. The Superintendent's best judgment may be used to elect to initiate and conduct the research in one or a combination of several ways:

- With current staff personnel.
- With additional permanent staff members to be recommended.
- With part-time staff personnel.
- With aid from an outside agency under contract.
- With aid from graduate students or other volunteers who possess the required technical knowledge and skill.

The Superintendent shall establish safeguards to prevent the research function from hampering the educational process and from trespassing upon each student's and each employee's time and right to privacy.*Adopted:*date of Manual adoption

LEGAL REF.: A.R.S. 15-321

C-0100 ©
SUPERINTENDENT

CB

The Board shall employ a Superintendent, who shall enforce the statutes and rules of the state of Arizona and the federal government, and the policies of the Governing Board of the District.

The administration of the school system in all aspects is the responsibility of the Superintendent, whose functions shall be carried out in accordance with the policies of the Board.

The Superintendent may establish regulations for the administration of the District that are in compliance with applicable statutes or regulations of the Arizona Administrative Code and the policies of the Governing Board. These regulations are binding on the employees of this District and students in the schools.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-503

^ & ^C-0150 ©
**QUALIFICATIONS AND DUTIES
OF THE SUPERINTENDENT**

CBA

(Performance Responsibilities)

The Superintendent shall have appropriate qualifications as determined by the Governing Board by action taken at a public meeting.

The Superintendent shall supervise, either directly or through delegation, all activities and all personnel of the school system according to the laws of the state of Arizona, rules of the Arizona State Board of Education, and adopted policies of the Governing Board.

The Superintendent is the District's chief executive officer and the administrative head of all divisions and departments of the school system. It is the Superintendent's duty to administer the policies of the Board and to provide leadership for the entire school system. The Superintendent is the professional consultant to the Board and, in this capacity, makes recommendations to the Board for changes in Board policies and the educational program.

The Superintendent provides the initiative and the technical guidance for the improvement of the total program of the school system. The delegation of authority for the operation of the various functions of the school system is one of the Superintendent's duties. The Superintendent is, however, responsible to the Board for all functions of the District, including those listed below.

Education:

- Administers the development, coordination, maintenance, and evaluation of the educational program, including the special education program.
- Supervises methods of teaching, supervision, and administration in effect in the schools.
- Keeps informed of modern educational thought and practices by advanced study, by visiting school systems elsewhere, by attending educational conferences, and by other appropriate means.
- Keeps the public informed about modern education practices, educational trends, and the policies, practices, and problems in the District schools.

Management:

- Ensures that all activities of the District are conducted in accordance with the laws of the state of Arizona, the regulations of the Arizona Board of Education, and the policies of the Governing Board.
- Assumes responsibility for the overall financial planning of the District and for the preparation of the annual budget, and submits it to the Board for review and approval.
- Establishes and maintains efficient procedures and effective controls for all expenditures of school funds in accordance with the adopted budget, subject to direction and approval of the Board.
- Maintains or has maintained adequate records for the schools, including financial accounts; business and property records; and personnel, school population, and scholastic records.
- Provides suitable instructions and regulations to govern the maintenance of District properties.
- Provides suitable instructions and regulations to govern the safety and transportation of students.
- Assumes responsibility for the use of buildings and grounds.
- Recommends the locations and sizes of new school sites and of additions to existing sites; the locations and sizes of new buildings; the plans for new school buildings; all appropriations for sites and buildings; and improvements, alterations, and changes in the buildings and equipment of the District.
- Oversees the processing and submission of required reports.
- Interprets the budget and finances to the community.
- Remains current on new legislation and implements laws to the best advantage of the District.

Governing Board:

- Attends and participates in all meetings of the Board and its committees, except when excused by the Board.
- Takes prompt action to implement all directives of the Board.
- Advises the Board on the need for new and/or revised policies.

- Provides timely advice to the Board on the implication of changes in statutes or regulations affecting education.
- Informs and advises the Board about programs, practices, and problems of the schools, and keeps the Board informed of the activities operating under the Board's authority.
- Prepares and submits to the Board recommendations relative to all matters requiring Board action, placing before the Board such facts, objective information, and reports as are needed to ensure the making of informed decisions.
- Develops and implements rules and regulations in keeping with Board policy.
- Acts as chief public relations agent for the District.
- Acts on own discretion if action is necessary in any matter not covered by Board policy, reports such action to the Board as soon as practicable, and recommends policy guidance in the future.

Personnel:

- Recommends to the Board the appointment or dismissal of all employees of the District.
- Ensures that all employees are evaluated in accordance with the schedule established by the Board.
- Determines assignments, defines the duties, and coordinates and directs the work of all employees of the District.
- Recommends all promotions, demotions, and salary changes to the Board.
- Communicates to all employees all actions of the Board relating to personnel matters, and receives from employees all communications to be made to the Board.

The Superintendent shall have a valid fingerprint card issued pursuant to A.R.S. 41-1758.03.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-503
 38-201
 41-1758
 A.A.C. R7-2-603

CROSS REF.: CBI - Evaluation of Superintendent

**C-0300 ©
DELEGATED AUTHORITY**

CBCA

The Governing Board delegates to the Superintendent, among other powers, the authority to perform the following acts:

- To give notice to teachers, pursuant to A.R.S. 15-536, of the Board's intention not to offer a teaching contract.
- To give notice to teachers, pursuant to A.R.S. 15-538.01, of the Board's intention not to offer a teaching contract and to dismiss the teacher.
- To give notice to an administrator or certificated school psychologist, pursuant to A.R.S. 15-503, of the Board's intention not to offer a new contract.
- To issue to teachers, pursuant to A.R.S. 15-536, 15-538, and 15-539, written preliminary notices of inadequacy of classroom performance, reporting such issuance to the Governing Board within five (5) school days.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-503
 15-536
 15-538
 15-538.01
 15-539

**^ & ^C-0600 ©
EVALUATION OF SUPERINTENDENT**

CBI

The Governing Board shall evaluate the Superintendent at least once each year.

The evaluation(s) shall relate to the Superintendent's duties, responsibilities, and progress toward established goals.

The Superintendent shall provide each member of the Board a copy of the evaluation instrument not later than April 15. The Board President shall schedule a meeting not later than May 30, when the Board will devote an executive session to the evaluation of the Superintendent's performance, to discuss working relationships between the Superintendent and the Board, and to review the Superintendent's contract (with the Superintendent present). If the Superintendent's contract is in its first year, this initial evaluation will not be a comprehensive evaluation, but will be used to allow the Board to communicate its perspective on the Superintendent's performance to date and to allow the Board and the Superintendent to communicate on performance matters. Additional first-year evaluations may be completed by the Board at the Board's discretion or upon invitation by the Superintendent; however, the first fully comprehensive evaluation will be that which occurs in November of the Superintendent's second year.

Any meetings of the Board to compile evaluations, or meetings to discuss the evaluations with the Superintendent, shall be held in executive session unless the Superintendent requests that any such meeting be held in open session. Board members shall have the opportunity to discuss with the Superintendent any item(s) on which the Board member fails to achieve consensus.

A copy of any written evaluation shall be given to the Superintendent. If in disagreement with such evaluation, the Superintendent may respond in writing to the Governing Board.

Upon the conclusion of the evaluation, the Governing Board may determine whether any changes in the compensation and benefits or contract term of the Superintendent are warranted, subject to the following:

If the Superintendent's contract with the School District is for multiple years, the School District shall not offer to extend or renegotiate the contract until May of the year preceding the final year of the contract.

If the Superintendent's contract with the School District is for more than one (1) year, but not exceeding three (3) years, on or before May 15 of the last year of the contract, the Board shall offer a contract for the next school year to the Superintendent unless on or before April 15 the Board gives notice to the Superintendent of the Board's intention not to offer a new administrative contract.

If the Superintendent's contract with the School District is for a single year, on or before May 15 of each year the Board shall offer a contract for the next school year to the Superintendent unless on or before April 15 the Board gives notice to the Superintendent of the Board's intention not to offer a new administrative contract.

The evaluation and any comments by the Superintendent shall become a part of the Superintendent's personnel file.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-503

CROSS REF.: CBA - Qualifications and Duties of Superintendent

ADMINISTRATIVE ORGANIZATION

The Board requires the Superintendent to organize the staff to secure clear understanding of the individual functions of all officials and of the relationships between and among them; to establish clear lines of communication, both vertically and horizontally; and to establish the necessary councils, cabinets, and committees to provide for efficient operation of the schools. To engage in this process in an orderly fashion, each group shall be given particular responsibilities, and channels shall be established so that the recommendations or decisions of each group can be heard and reviewed by the administrative officer concerned and, when appropriate, by the Board.

In the organization and administration of the schools, the Superintendent shall balance responsibility with commensurate authority subject to the reserve and legal powers of the Board. This means that a member of the staff, when assigned a responsibility or a position, shall be given the authority to make the decisions necessary to perform the tasks.

Organizational Units and Structural Relationships

The administrative organization of the District shall be considered as an orderly means of achieving the District's primary objective: an effective program of instruction for pupils.

The general administrative organization of the District shall be known as the single-executive type of school administration, with the Board as the governing body and with all activities under the direction of the Superintendent.

An organization chart for the District shall be prepared by the Superintendent and approved by the Board to designate clearly the relationships of all employees within the District organization.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-328

C-0900 ©
LINE AND STAFF RELATIONS

CCB

Unless otherwise specifically limited by statute or Board action, any of the powers and duties specifically assigned to the Superintendent may be delegated to others serving under the Superintendent. However, the Superintendent shall continue to be responsible to the Board for the satisfactory execution of the delegated power and duties.

Lines of authority shall be clearly outlined by the Superintendent by means of organization charts, job descriptions, and administrative regulations and directives.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-353

REGULATION**REGULATION****LINE AND STAFF RELATIONS****(School Administration)**

The primary duty of a principal is to administer and supervise the instructional program. A principal, as the educational leader of the school, will administer and supervise the school in accordance with policies and administrative regulations of the District.

A principal will be directly responsible to and will report only to the Superintendent and will keep the Superintendent informed of the conditions and needs of the school. All duties, authority, and responsibilities of the principal will be delegated only by the Superintendent. These duties include, but are not limited to, the following:

- A principal is responsible for the operation of the educational program of the school.
- A principal is responsible for the supervision and evaluation of the building staff members.
- A principal will maintain discipline on the part of personnel and students.
- A principal will care for and protect the building, the equipment, the grounds, and other school property.
- A principal will maintain school records and prepare reports.
- A principal will take reasonable precautions to safeguard the health and welfare of students and staff members, will report accidents, will formulate plans for emergencies, and will conduct evacuation drills each school month and keep written records of such drills.
- A principal will be responsible for maintaining a close relationship with the community and should interpret the educational program to the citizens of the District.
- A principal will, by advanced study, by visits to school systems in other areas, by attendance at educational conferences, and by other means remain well informed relative to modern educational thought and practice.

- A principal will distribute a parental satisfaction survey to the parent of every child enrolled at the school, pursuant to A.R.S. 15-353.

C-1000

AUSD10

CD

MANAGEMENT TEAM / SENIOR STAFF

The central office administrative staff is responsible for overall system-wide educational leadership and for coordinating the educational program within policy established by the Board. All system-wide services emanate from the central office. All official system-wide committees, councils, and coordinating groups shall be based in the central office.

The line of authority from the central office to the schools is through the Superintendent and the principals.

Adopted: date of manual adoption

**C-1100 ©
ADMINISTRATIVE COUNCILS, CABINETS,
AND COMMITTEES**

CE

The Board authorizes the Superintendent to establish advisory councils, cabinets, and committees when deemed necessary for proper administration of Board policies and for the improvement of the total educational program. All cabinets, councils, and committees created by the Superintendent shall be for the purpose of obtaining to a maximum degree the advice and counsel of the personnel, clients, and patrons of the District.

The number, composition, and work to be done by such cabinets, councils, and committees shall be defined by the Superintendent.

Adopted: date of Manual adoption

C-1111

AUSD10

CE-R

ADMINISTRATIVE COUNCILS, CABINETS, AND COMMITTEES

(Career Ladder Governance Council)

Members

A career ladder governance council is hereby established; the council shall be composed of three (3) career-ladder teachers, one (1) central administrative representative, one (1) non-career-ladder teacher, one (1) community representative, one (1) Amphitheater Education Association representative, and one (1) building administrator, for a total of eight (8) representatives. Terms of membership on the council will be two (2) years and will be staggered to provide continuity. The governance council can expand the number of members. The career ladder manager will act as chairperson of and shall have the discretion of vetoing decisions made by the governance council. Ad hoc committees may be appointed by the governance council as needed.

Function

The Amphitheater career ladder program shall operate in accordance with state law. The career ladder governance council shall develop, monitor, and recommend to the Amphitheater School District Governing Board for approval all policies related to compensation, evaluation criteria, procedures, and participation requirements in the career ladder program. Additionally, the council shall be responsible for developing, implementing, and monitoring a strategic plan, all subject to the approval by the Governing Board.

Selection of Members

A four (4)-member selection committee, composed of one (1) administrator, two (2) teachers, and the Amphitheater Education Association representative to the governance council (said members to be appointed by the governance council) will select members to serve on the following year's governance council. The selection committee will ask teachers to express an interest in serving or to nominate others to serve and will consider gender, ethnicity, District geographic region, and

subject/grade areas when selecting governance council members to provide a balanced team. Approximately fifty percent (50%) of the governance council must be new members each year and will be proportionate in each category as determined by the council.

Meetings

A minimum of three (3) meetings of the career ladder governance council, excluding mandatory strategic planning session meetings, will be held each year. Minutes of the meetings will be kept and will be available for review by any interested party.

Compensation

Participation on the career ladder governance council is voluntary, and members will not receive compensation for such participation. Career ladder may, however, provide release time for District employees if any meetings occur during regularly scheduled work hours.

(School Councils)

The Board authorizes the establishment of a school council at each school site. The school council shall follow regulations promulgated by the Board.

The school council shall provide input for the creation of curricular and instructional strategies/designs that meet the unique learning needs of the students served at each school.

A shared "vision" for curricular and instructional strategies/designs and the involvement of a variety of the members of the school and community who will be most affected by the results are essential.

Curricular and instructional strategies/designs that result from such shared decision making are limited only by the requirements that they be consistent with and fulfill the mission/goal statements, beliefs, and adopted Board policies of the District and comply with the laws and regulations of the state of Arizona and the United States.

This shared decision making shall not supersede Board/Superintendent decision-making responsibilities unless waived by the Board.

Membership

The school council at each school shall take into consideration the ethnic composition of the local community and initially shall be composed of:

- Three (3) parents or guardians of students enrolled in the school who are not employed by the District in the school of proposed membership.
- Three (3) teachers.
- One (1) noncertificated employee.
- One (1) community member if the school is a high school or two (2) community members if the school is not a high school.
- One (1) student if the school is a high school.

- The principal of the school.

Initially, each of the above school council members shall be selected in the manner and by the procedure specified in A.R.S. 15-351. The school council shall then adopt written guidelines that specify the number of school council members and the methods for the selection of school council members. Thereafter, representatives shall be selected by their groups in the manner determined. There must be an equal number of teachers and parents of pupils enrolled in the school on the council and they shall constitute a majority of the council members. The principal will serve as chairperson of the school council unless another person is elected by a majority of the school council members.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-351
 15-352
 15-353
 A.G.O. I99-018

CROSS REF.: BDD - Board-Superintendent Relationship
 CCB - Line and Staff Relations

REGULATION**REGULATION****SCHOOL - BASED MANAGEMENT****(School Councils)**

The District endorses shared decision making contingent upon a school council fulfilling the following elements:

- Curricular and instructional implementation strategies/designs must fulfill the mission statement and adopted beliefs of the District.
- The school council should carefully follow the processes, including brainstorming, consensus building, and pyramiding. This is "vision" creation, as opposed to a problem-solving process.
- The school council must fully analyze and explore current resources and assess options for reaching their vision of excellence.
- The school council, with approval by the principal, will, at scheduled intervals, monitor and evaluate implementation based on a written evaluation plan. The evaluation plan must include some demonstrably valid, quantifiable measures of progress.

**Role and Responsibility of
the School Council**

The council:

- Is advisory to the school administrative staff.
- Is a representative group that solicits input from parents, community, and staff members.
- Reviews literature and data.
- Makes recommendations for school improvement.
- Monitors implementation structure for new instructional designs.
- Provides local leadership and representation in the school decision-making structure.

There may be a tendency for a school council to lose its understanding of extended ownership to groups affected by its decisions, and, in effect, become a new local bureaucracy. To avoid this result, employees must be aware and remind one another that the movement to shared decision making at the school level is not for the purpose of creating new, smaller bureaucracies to replace a larger bureaucracy, but, rather, a movement to involve all constituencies in fulfilling the mission and beliefs of the District.

Proposal Outline

Shared-decision-making proposals are for the purpose of creating new and effective curricular and instructional strategies/designs and increasing student learning. All proposals shall be submitted to the principal and shall, as nearly as possible, follow the outline identified below.

Shared decision making - curricular and/or instructional strategy/design plan process - proposal requirements:

- Documentation that the new curricular and instructional design was developed in conjunction with parents, students, teachers, and support personnel.
- Documentation of parent, student, teacher, and support staff support of the program.
- Proposal development:
 - Needs assessment.
 - Goals.
 - Measurable performance objectives.
 - Proposal implementation (activities):
 - ▲ Staffing.
 - ▲ Materials, supplies, equipment.
 - ▲ Facilities.
 - ▲ Staff training.
 - ▲ Support services.
 - Time line (calendar of events).
 - Evaluation design.

- Budget.
- Statement(s) of assurances that the proposal is:
 - To increase the efficiency and effectiveness of the school.
 - To increase academic achievement for "all" students.
- Provision of a dissemination plan.
- Provision of a monitoring plan.

Conflict Resolution

If a school council's curricular and/or instructional strategy/design plan conflicts with an existing Board-approved program or policy, the following steps can be taken:

- The school council shall attempt to design an alternative plan that arrives at the same intended outcomes without violation or conflict with the Board-approved program or policy.
- If this cannot be accomplished, the school council may request a waiver for a strategy/design plan that conflicts with existing Board-approved programs or policies.
- If a plan requires waivers, it must be approved by the principal and brought to the Superintendent for approval and possible submission to the Board.
- Waivers may be granted for temporary and specific periods of time and will be evaluated in light of the plan's ability to better implement the mission statement and adopted beliefs of the District.

Requests for Additional Authority

Additional responsibilities and authority may be delegated to a school council if deemed necessary by the Board. The school council may request additional authority to accomplish delegated responsibilities by submitting a written proposal to the Superintendent, which must contain the elements identified below.

- The principal's statement of support.
- Motion of the council to request additional authority and vote count.
- Specific authority requested and reason for request, analyzing how the request will improve the program for all children.

- Possible impact of additional authority on personnel use and cost of programs to be improved.
- Suggested date of termination of authority unless reapproved by the Governing Board.

EXHIBIT**EXHIBIT****SCHOOL - BASED MANAGEMENT****SCHOOL COUNCILS**

Research has identified characteristics of effective schools. Such research makes it clear that the most influential unit of effective school change or improvement is the individual school demonstrating the following characteristics:

- Consensus on explicit instructional goals and beliefs (mission statement).
- District-level support for school improvement; Governing Board, administration, and staff commitment to current research and the District-adopted mission statement.
- Ongoing staff development and training.
- High level of parental involvement and support.
- Individual school autonomy and flexibility in the development of new curricular and instructional designs.
- Collaborative, collegial instructional planning.
- A focus on basic skills acquisition.
- An emphasis upon higher-order cognitive skills.
- Teacher responsibility for effective instructional and classroom management decisions and practices.
- Teacher/parent accountability and acceptance of responsibility for student performances.
- A safe, orderly, and disciplined school climate.
- Strong instructional leadership.
- Frequent monitoring of student progress.
- Measurable student performance outcomes.

C-1950 ©
POLICY IMPLEMENTATION

CH

The Superintendent has the responsibility for carrying out, through administrative regulations, the policies established by the Board. The administrative regulations shall specify required actions and reflect the detailed arrangement under which the District will be operated.

The policies adopted by the Board and the administrative regulations developed to implement policy are designed to promote an effective and efficient school system. All employees and students shall comply with Board policies and administrative regulations.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-341

REGULATION**REGULATION****POLICY IMPLEMENTATION**

Principals, directors, and others designated by the Superintendent shall establish procedures for conducting activities within their individual units that are consistent with administrative regulations and Board policies.

**C-2150 ©
HANDBOOKS AND DIRECTIVES**

CHCA

Curriculum guides, manuals, handbooks, pamphlets, and similar publications will be presented to the Superintendent for approval prior to publication. The Superintendent shall ensure that all such publications are consistent with Board policies and administrative regulations.

Copies of all such publications shall be provided to the Board.

Adopted: date of Manual adoption

REGULATION**REGULATION****HANDBOOKS AND DIRECTIVES**

All curriculum guides, manuals, handbooks, pamphlets, and similar publications shall be reviewed by the principal or supervisor, and shall be forwarded to the Superintendent for approval prior to printing and distribution.

**C-2200 ©
ADMINISTRATION IN THE
ABSENCE OF POLICY**

CHD

The Superintendent shall have the authority to implement action if a situation should develop that is not covered by established Board policy. It is the Superintendent's duty to inform the Board of any such action and of the need to develop an official policy.

The Board encourages the Superintendent to seek the counsel of affected individuals and groups with respect to needed decisions when the subject is controversial or emotion laden. Whenever action in such sensitive matters must be taken before consulting the Board, the Superintendent is invited to discuss with it the basis for the decision in order to help the Board give support whenever criticisms or objections are voiced.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-321

C-2350 ©
ADMINISTRATIVE CONSULTANTS

CK

Professional consultants from the Arizona School Boards Association, the Arizona Department of Education, universities, and colleges, as well as other resource persons, may be used when such consultive services will be helpful in the improvement of the instructional program. All consultants shall be approved by the Superintendent prior to the invitation and arrangement for such visitation.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-343

**^ & ^C-2450 ©
SCHOOL DISTRICT ANNUAL REPORT**

CM

The Board shall make an annual report to the County School Superintendent on or before October 1 each year in the manner and form and on the forms prescribed by the Superintendent of Public Instruction or County School Superintendent. The Board shall also make reports directly to the County School Superintendent or the Superintendent of Public Instruction whenever required.

**Guaranteed Energy Cost Saving
Contract Annual Reports**

The District shall report to the School Facilities Board annually, not later than October 15, actual energy and cost savings pursuant to a guaranteed energy cost savings contract.

The District shall also report for any guaranteed energy cost savings contract to the Department of Commerce Energy Office and the School Facilities Board:

- The name of the project
- The qualified provider
- The total cost of the project
- The expected energy and cost savings

The District shall retain savings achieved by a guaranteed energy cost saving contract, which may be used to pay for contract and project implementation.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-213.01
 15-341
 15-904

CROSS REF.: DBF - Budget Hearings and Reviews/Adoption Process
 DIC - Financial Reports and Statements

SECTION D

FISCAL MANAGEMENT

D-0050 **AUSD10** DA FISCAL MANAGEMENT GOALS / PRIORITY OBJECTIVES

The Governing Board recognizes that adequate financial support and sound business management are the foundations on which the educational program is based. To make the support as meaningful as possible, the Governing Board desires that:

- ♦ Thorough and exhaustive planning at all levels of the school system be a continuous operation.
- ♦ The planning process be coordinated through budgetary procedures conforming to state law, regulations established by state agencies, and the policies of the Governing Board so that the maximum educational benefit is attained.
- ♦ All practical sources of financial support present within the community be utilized.
- ♦ The finances entrusted to the School District be properly accounted for and information made available through proper reporting procedures.
- ♦ The community's financial resources be utilized in the most efficient and economical manner so that the maximum educational benefits are achieved.

Adopted: date of Manual adoption

**D-0150 ©
ANNUAL BUDGET**

DB

The Superintendent is directed to formulate the annual budget, considering at all times that resources must be utilized to produce the most positive effect on the student's opportunity to gain an education.

The Superintendent shall be responsible for reviewing budgetary requests, providing guidelines and limitations, and presenting the proposed budgets and documentation necessary for Board study, review, and action.

The Governing Board shall be informed if the proposed budget could require an increase in the primary property tax levy of the District over the preceding year's tax levy.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-821
 15-905
 15-905.01
 15-910
 15-919
 15-2201

D-0300 ©
BUDGET PLANNING, PREPARATION,
AND SCHEDULES

DBC

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 adoption

LEGAL REF.: A.R.S. 15-481
 15-824
 15-905
 15-952
 15-991
 15-2203

REGULATION**REGULATION****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 with appropriate staff members on the budget.
- Dates for the 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 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.

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

DBF

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. 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 adoption

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

D-0750 **AUSD10** **DBI**
BUDGET IMPLEMENTATION

A system of fiscal control shall be established to govern the administration of the budget and the expenditures of funds.

The Superintendent shall have responsibility for administering the operating budget of the School District after it has been adopted by the Governing Board.

Expenditures of funds shall not exceed the major budget classification allowance against which the proposed expenditure is the proper charge. Budget controls shall be developed and operated for all schools and departments in conformity with legal requirements and the actions of the Governing Board.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-905

**^D-0800 ©
BUDGET TRANSFERS**

DBJ

Periodically throughout the year, the budget will be reconciled to the actual expenditures of the District.

The Governing Board may authorize the expenditure of monies budgeted within the maintenance and operation section of the budget for any subsection within the section in excess of amounts specified in the adopted budget only by action taken at a public meeting of the Governing Board and if the expenditures for all subsections of the section do not exceed the amount budgeted.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-905

**D-0950 ©
FUNDING PROPOSALS, GRANTS,
AND SPECIAL PROJECTS**

DD

The Governing Board is to be kept informed of possible sources of state, federal, and other funds for the support of the schools and/or for the enhancement of educational opportunities. The Superintendent is to apprise the Board of its eligibility for general or program funds and to make recommendations for Board action.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-206
 15-207
 15-208
 15-209
 15-210

EXHIBIT **EXHIBIT**

**FUNDING PROPOSALS, GRANTS,
AND SPECIAL PROJECTS**

RESOLUTION

WHEREAS, participation in programs funded in whole or in part by federal funds requires that a participating district demonstrate that the district meets the requirement of comparability between schools that receive federal funding and those that do not receive such funding, and that the district provide for equivalency of access to district staffing, equipment, and materials by all district schools, based on student per-capita allocations and individual schools' needs analyses, and, in addition, that all schools and programs have equivalent access to district support operations including but not limited to maintenance, transportation, and warehousing operations support; and

WHEREAS, budgets for staffing, textbooks, equipment, supplies, and services for district schools will be provided for at all schools without supplanting special funding provided from any source with nonsupplanting requirements; and

WHEREAS, expenditures budgets for schools participating in Title I programs will be provided for on the same per-capita basis as budgets for schools not participating in the program; and

WHEREAS, the _____ School District No. ____ intends to participate in such programs and receive federal funds;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the _____ School District No. ____ hereby directs the Superintendent to ensure that said district does in fact comply with such mandates for comparability and equivalency of access for the period of any grant under which such funds are received.

This resolution was moved, seconded, and passed at a meeting of the _____ Governing Board on _____, 20____.

ATTEST:

President

D-1000 AUSD10 DDA
FUNDING SOURCES OUTSIDE
THE SCHOOL SYSTEM

The District may submit proposals to private foundations and other sources of financial aid for subsidizing such activities as innovative projects, feasibility studies, long-range planning, research and development, or other educational needs.

Timelines permitting, grant proposals are to be approved by the Board before being submitted to the funding agency. The Superintendent shall establish administrative guidelines for the processing of proposal ideas to the Board for its approval.

The Governing Board may receive, hold, and dispose of any gift, grant, or bequest of property or equipment in accordance with state law and the intent of the instrument conferring title.

The Governing Board may also accept gifts, grants, or devises of money. The disposition of unused funds from these sources shall be in accordance with law.

Grants from Private Sources

The Governing Board may accept on behalf of and for the School District any bequest or gift of money or property for a purpose deemed by the Governing Board to be suitable, and to utilize such money or property so designated. The acceptance of gifts of real property shall be submitted to the electorate unless:

- The gift occurs in lieu of a purchase already authorized and funded by a bond election; *or*
- The gift is one that involves no hidden or indirect costs to the District and no other expenditure as a condition of acceptance of the gift.

The Superintendent shall set up a procedure for examining and evaluating offers of gifts to the school District and criteria to be met in the acceptance of gifts.

Every gift shall be given to the School District as a whole, and not to a particular school. At the discretion of the Superintendent, the gift may be used in a particular school.

If not inconsistent with the terms of the gifts, grants, and devises given, any balance remaining after expenditures for the intended purpose of the monies have been made shall be deposited in accordance with state law.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-341

CROSS REF.: KCD - Public Gifts/Donations to Schools

FUNDING SOURCES OUTSIDE THE SCHOOL SYSTEM

(GRANTS FROM PRIVATE SOURCES)

Any gift presented to the School District must be accompanied by a letter from the donor for official action and recognition by the Governing Board.

To be acceptable, a gift must satisfy the following criteria:

- ♦ It will have a purpose consistent with those of the school.
- ♦ It will be offered by a donor acceptable to the Governing Board.
- ♦ It will not add to staff load.
- ♦ It will not begin a program that the Governing Board would be unwilling to take over when the gift or grant funds are exhausted.
- ♦ It will not bring undesirable or hidden costs to the School District.
- ♦ It will place no restriction on the school program.
- ♦ It will not be inappropriate or harmful to the best education of pupils.
- ♦ It will not imply endorsement of any business or product.
- ♦ It will not be in conflict with any provision of the school code or public law.

Any gifts, grants, or bequests shall become School District property.

Before approval by the Governing Board, except in instances where the gifts are by will or similar disposition, all donors shall consult with the Superintendent and principal before gifts are presented to ensure usability of such gifts.

A letter of appreciation signed by the President of the Governing Board and by the Superintendent shall be sent to the donor.

(Impact Aid Program)

Regardless of any other law, if the District receives assistance pursuant to Title VIII of the Elementary and Secondary Education of 1965, as amended (Impact Aid Program), the District shall establish a local level fund designated as the Impact Aid Fund and deposit the Impact Aid monies received in the Fund.

The District shall separately account for monies in the Fund and shall not combine monies in the Fund with any other source of local, state, and federal assistance. Monies in the Fund shall be expended pursuant to federal law only for the purposes allowed by Title VIII and A.R.S. 15-905. The District shall account for monies in the Fund according to the Uniform System of Financial Records (USFR) as prescribed by the Auditor General.

If the District has established an Impact Aid Fund, the Superintendent of Public Instruction shall separately account for monies in the District's Impact Aid Fund in the annual report required by A.R.S. 15-255.

Monies in the Fund are considered federal monies and are not subject to legislative appropriation.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-905
20 U.S.C. 7701, Title VIII - Impact Aid Program

CROSS REF.: IHBJ - Indian Education
KJGA - Relations with Parents of Children Educated
Pursuant to Federal Impact Aid Programs

**D-1350 ©
REVENUES FROM INVESTMENTS**

DFA

The Board will annually consider and vote on a request to the County Treasurer to authorize investments for the following fiscal year. The Superintendent shall ensure that this question is placed on an agenda for a Board meeting in June of each year.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-996
 15-1024
 15-1025
 A.G.O. I80-099
 I82-090

D-1450 ©
REVENUES FROM SCHOOL - OWNED
REAL ESTATE

DFB

Revenues collected from rental or lease of school-owned real estate shall be deposited in the Civic Center fund. Monies from sale of school-owned real estate shall be deposited as allowable under state statutes.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-342
 15-1102
 15-1105
 15-1106

D-1550 ©
GATE RECEIPTS AND ADMISSIONS

DFD

Admission receipts from school events shall be adequately controlled. The Superintendent is responsible for the proper collection, supervision, disbursement, and/or remittance of these fees.

Admission to school events for which an admission is charged ordinarily will be by purchased ticket or special pass only. Adequate records will be maintained for accounting purposes.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-1121 to 15-1126

**^ & ^D-1700 ©
INCOME FROM SCHOOL
SALES AND SERVICES**

DFP

Vocational Activity Income

Through certain vocational activities, students may provide goods and services at a charge to the public. These activities are designed for educational purposes, not to make a profit or to be competitive with business in the community.

The charges for work performed and goods sold through these activities will be kept current with costs for the particular service or item offered for sale.

Advertising Income

A District advertisement fund shall be established for the deposit of revenues if the District sells advertising.

All revenues collected will be deposited and accounted for in accordance with the Uniform System of Financial Records. Monies in the advertising funds are not subject to reversion.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-342
15-1121

CROSS REF.: KHB - Advertising in Schools

D-1750 ©
BANKING SERVICES

DG

The Board, by majority vote, shall designate one (1) or more banks as depository for the safeguarding of school auxiliary and revolving funds.

Each designated depository shall furnish proper security for such deposits in the amount designated by the Board and in accordance with law.

Each designated depository shall be advised not to cash checks payable to the District but to deposit checks only to the District auxiliary accounts.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-341
 15-1126

**D-1800 ©
AUTHORIZED SIGNATURES**

DGA

Authorized signatures for all checking accounts shall be approved by the Board.

On accounts required by statute to have two (2) signatures, the signatories shall be as specified by the statutes.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-321
 15-1122
 15-1126

(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. 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 applicable Visa, Master Card, Discover, American Express or petroleum company logo.

Adopted: date of Manual adoption

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

Uniform System of Financial Records

CROSS REF.: DKC - Expense Authorization/Reimbursement

REGULATION**REGULATION****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.

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.

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.

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.

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 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.

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.

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.

EXHIBIT

EXHIBIT

CREDIT CARDS

**DISTRICT-ASSIGNED CREDIT/PROCUREMENT
CARD HOLDER AGREEMENT**

By my signature I hereby acknowledge that I have read and understand the _____ School District's credit/procurement card policy and regulations. Furthermore, I affirm that I will not use the credit/procurement card for personal reasons. 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

D-2050 ©
BONDED EMPLOYEES
AND OFFICERS

DH

The Governing Board requires bonding of student activities treasurers and other school employees to cover fidelity and loss of money. The amount of bond will be prescribed by the Board, except that no revolving fund shall be established unless the designated custodian is bonded for an amount equal to twice the amount of the fund. In determining the amount and type of other bonds, the Board will consider the amount of money in accounts during the period of time covered by the bond. The cost of bonding shall be paid by the District.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-1101
 15-1122
 15-1126

D-2150 ©
FISCAL ACCOUNTING AND REPORTING

DI

The Superintendent shall be ultimately responsible for receiving and properly accounting for all funds of the District.

The Uniform System of Financial Records developed by the State Department of Education and the Auditor General's Office shall be used to provide for the appropriate separation of accounts and funds.

The Superintendent shall provide to the Board periodic financial reports showing the financial condition of the District.

The Superintendent shall also be responsible for student accounting and shall report enrollment and attendance as required by the state.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-239
 15-271
 15-272
 15-901

**D-2250 ©
TYPES OF FUNDS / REVOLVING FUNDS**

DIB

General Purpose Revolving Fund

A general purpose revolving fund shall be established, pursuant to A.R.S. 15-1101, at a local bank in the account name of the Amphitheater Unified School District No. 10. Drafts drawn on the account shall be signed by the employee in charge of the fund or other designated person.. The fund shall be managed in the manner prescribed by the Uniform System of Financial Records (USFR).

No revolving fund may be established unless the designated employee in charge is bonded for an amount equal to twice the amount of the fund. The cost of the bond shall be a proper charge against the District.

Auxiliary Operations Fund

The auxiliary operations fund shall consist of monies raised with the approval of the Board in pursuance of and in connection with all activities of school bookstores and athletic activities.

Fund monies shall be accounted for in accordance with the requirements of the USFR.

After authorization by the Board, fund monies shall be deposited in a bank account designated as the auxiliary operations fund. Disbursements from the fund shall be authorized by the Board.

Disbursements shall be made by check signed by two (2) employees of the District designated by the Board. Persons authorized by the Board to sign checks shall be bonded, and the cost shall be charged against the fund.

Auxiliary operations fund monies may be invested and reinvested by the Board. All monies earned by investment shall be credited to the auxiliary operations fund.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-1101
 15-1124
 15-1125

15-1126
15-1154

CROSS REF.: JJF - Student Activities Funds

**^D-2300 ©
FINANCIAL REPORTS
AND STATEMENTS**

DIC

Prior to October 15 of each year, the Superintendent shall present to the Board the annual financial report for the previous fiscal year. 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: date of Manual adoption

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

CROSS REF.: CM - School District Annual Report

^D-2350 ©
INVENTORIES

DID

The Superintendent shall establish a program to implement District inventory procedures, which shall include inventory of land, buildings, and equipment as required in the Uniform System of Financial Records (USFR).

The acquisition threshold for capitalizing items and entering them on the general fixed assets listing shall be five thousand dollars (\$5,000) or greater. Items having an acquisition cost greater than one thousand dollars (\$1,000) but less than five thousand dollars (\$5,000) shall be placed on the stewardship listing. General fixed assets and stewardship items shall be inventoried as specified by the USFR.

Adopted: date of Manual adoption

LEGAL REF.: Uniform System of Financial Records

REGULATION

REGULATION

INVENTORIES

The Finance Department has responsibility to assist the Superintendent in developing procedures for maintaining District inventories. The District will follow the prescribed minimum internal control policies and procedures provided by the Uniform System of Financial Records to meet compliance requirements for inventories.

A copy of the complete inventory shall be on file in the Finance Department. A detailed listing of capital assets such as land, buildings, machinery and equipment, vehicles, infrastructure, and easements must be established as prescribed by the Governmental Accounting Standards Board (GASB). Assets, including lands and buildings, and improvements to land and/or existing buildings, having a total acquisition cost of five thousand dollars (\$5,000) or more will be tagged, marked, capitalized and included in the general fixed-assets inventory. To comply with the requirements of GASB Statement number 34, accurate, complete, and up-to-date documentation including, but not limited to, the following shall be maintained:

- An inventory record registering for each item the:
 - description;
 - year of acquisition;
 - method of acquisition;
 - funding source;
 - cost or estimated cost;
 - salvage value;
 - estimated useful life;
 - function(s) for which the asset is used.

- A depreciation schedule that:

- includes all exhaustible capital assets, by type, with examples;
 - excludes non-exhaustible capital assets and construction in process;
 - is based on locally-determined estimated useful life, typically in years;
 - projects residual value at the end of useful life;
 - identifies the method used for calculating depreciation;
 - identifies the selected averaging condition, where applicable.
- A disposal listing of items removed from the inventory, including at minimum the date and method of disposal.

The Straight-Line Depreciation method will be used. The Finance Department, in coordination with the Facilities Support Services Department, will determine useful lives of the assets. A physical inventory of all depreciable assets shall be conducted annually.

For the purposes of safekeeping, a stewardship inventory shall also be maintained for all equipment, including vehicles, costing between one thousand dollars (\$1,000) and four thousand nine hundred ninety-nine dollars (\$4,999), which shall be tagged, marked, and inventoried at least every three (3) years in compliance with the Uniform System of Financial Records (USFR) for Arizona school districts. A supply inventory shall be maintained for all supplies warehoused by the District. The inventory must identify each item's description, identification (tag) number, location, and the month and year of acquisition.

For insurance and other purposes, an inventory of items with an acquisition cost of less than one thousand dollars (\$1,000) may be maintained.

The District shall conduct a physical inventory of listed equipment:

- at least every two (2) years for items:
 - purchased with federal funds;
 - with an acquisition cost of five thousand dollars (\$5,000) or more.
- at least every three (3) years:
 - for all capital equipment;
 - for items on the stewardship list, where such list exists.

Facility administrators shall implement the procedures, maintain lists, and provide reports as requested on the contents of their buildings.

Each administrative unit shall assist in completing an annual inventory of all capital furniture and equipment, library media, and textbooks at its location.

Facility administrators shall require any employee who desires to remove an item from one school or department for use in another to submit a written transfer request form to the business manager. Written approval must be obtained from the business manager prior to the relocation of an item.

Supply records shall be kept, which will show:

- The name of the individual receiving the supplies.
- The date received.
- The disposition of the supplies.

A perpetual inventory shall be maintained for all supplies warehoused by the District.

D-2400 ©
AUDITS / FINANCIAL MONITORING

DIE

The Governing Board directs the Superintendent to implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Contingent upon prescribed qualifying criteria, the District shall have its records and financial statements audited by a certified public accountant, appointed by the Board. Such audit(s) shall be subject to the requirements of the Single Audit Act Amendments of 2003 and the State Auditor General for internal control procedures.

The procurement of the necessary services shall be consistent with the District's policy on bidding and purchasing procedures. Any allocation of costs for the services shall conform to the requirements of the Uniform System of Financial Records (USFR).

A final report of each separate fiscal management review shall be presented to the Board for examination and discussion. After a report has been presented to the Board, it will become a matter of public record, and its distribution will not be limited. Copies of a final report shall be filed with appropriate state and other authorities.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-239
 15-914
 15-2111
 41-1279.04
 41-1279.05
 41-1279.07
 41-1279.21
 41-1279.22
 A.A.C. R7-2-902
 USFR Audit Requirements

REGULATION**REGULATION****AUDITS / FINANCIAL MONITORING**

Each program, instructional unit, and department shall prepare and maintain such financial records as are directed by the Superintendent. The documents shall be accurate and of essential sufficiency to enable the District to comply with all requirements for financial monitoring and audits, both internal and external.

In addition to special reviews that may be conducted as necessary, the District will comply with the following minimum requirements to demonstrate proper management of and accountability for its fiscal resources:

- Whenever the District's expenditure of federal financial assistance is less than five hundred thousand dollars (\$500,000) during a fiscal year, the District shall be subject to a procedural review conducted by the Office of the Auditor General at times determined by the Auditor General, subject to the following provisions:
 - Districts that have adopted a Maintenance and Operations Fund (M&O) budget of two million dollars (\$2,000,000) or more shall contract with an independent certified public accountant to conduct an annual financial statement audit in accordance with generally accepted governmental auditing standards.
 - Districts that have adopted a Maintenance and Operations Fund (M&O) budget between seven hundred thousand dollars (\$700,000) and two million dollars (\$2,000,000) shall contract with an independent certified public accountant to conduct a biennial financial statement audit in accordance with generally accepted governmental auditing standards.
- Whenever the District's combined expenditure from all sources of federal financial assistance is five hundred thousand dollars (\$500,000) or more during a fiscal year, the District shall contract with an approved independent auditor to conduct an annual financial audit. The audit shall be performed in accordance with generally accepted auditing standards in compliance with the requirements of the federal Single Audit Act Amendments of 2003 and any implementing regulations of the Office of Management and Budget (OMB).

To the extent permitted by federal law, the District:

- may convert to a biennial audit schedule when the previous annual audit contained no *significant negative findings*, defined as the District having received a letter of noncompliance issued by the auditor general;
- shall convert back to an annual audit whenever an audit produces significant negative findings;
- may convert back to a biennial audit schedule when the two (2) previous audits have not contained and significant negative findings.

The Superintendent shall be promptly informed of any material deficiency that is discovered during a monitoring or auditing process.

(Purchasing Ethics Policy)

The District's Governing Board members and employees shall not use their offices or positions to receive any valuable things or benefits that would not ordinarily accrue to them in the performance of duties if the things or benefits are of such value or character as to manifest a substantial and improper influence upon the performance of their duties.

This policy should not be construed to prohibit District Governing Board members and employees from accepting inexpensive novelty advertising items and holiday gifts or occasional business meals.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-213
15-323
38-503
38-504

**D-2550 ©
BIDDING / PURCHASING PROCEDURES**

DJB

Refer to Policy DJE.

BIDDING / PURCHASING PROCEDURES

The Superintendent shall be responsible for all purchasing, contracting, competitive bidding, 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.

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:

REGULATION**REGULATION****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.
- 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.

EXHIBIT**EXHIBIT****BIDDING / PURCHASING PROCEDURES****Required Contract Content**

Each contract for the procurement of goods or services shall include a clause requiring the Contractor to certify that the contractor does not have scrutinized business operations in Sudan nor scrutinized business operations in Iran.

The following language is suggested:

- In accordance with A.R.S. Sections 35-391 *et seq.* and 35-393 *et seq.*, the offeror hereby certifies that the offeror does not have scrutinized business operations in Sudan nor scrutinized business operations in Iran. (Added to Offer/Acceptance Form Certification)

Cancellation of Contracts

Within three (3) years after the execution of any contract made by the District, the District may cancel such contract if any person significantly involved in initiating, negotiating, securing, drafting, or creating the contract on behalf of the District is, at any time while the contract or any extension of the contract is in effect, an employee or agent of any other party to the contract in any capacity or a consultant to any other party of the contract with respect to the subject matter of the contract.

Such cancellation by the District shall be effective when written notice from the Board is received by all other parties to the contract unless the notice specifies a later time.

In addition to the right to cancel a contract, as provided above, the District may recoup any fee or commission paid or due any person significantly involved in initiating, negotiating, securing, drafting, or creating the contract on behalf of the District from any other party to the contract arising as the result of the contract.

Notice of this provision shall be included in every contract to which the District is a party. Such notice could read:

In accordance with A.R.S. 38-511, if a person significantly involved in a District contract becomes an employee, agent, or consultant to any other party of the contract with respect to the subject matter of the

contract, the District may cancel the contract within three (3) years of execution and recoup any fee or commission paid to such person.

Fingerprinting Requirements

A contractor, subcontractor or vendor, or any employee of a contractor, subcontractor or vendor, who is contracted to provide services on a regular basis at an individual school shall obtain a valid fingerprint clearance card pursuant to A.R.S. 41-1758 *et seq.* The Superintendent, or a principal subject to approval by the Superintendent, may exempt from the requirement to obtain a fingerprint clearance card a contractor, subcontractor, or vendor whom the Superintendent or principal has determined is not likely to have independent access or unsupervised contact with students as part of their normal job duties while performing services to the school or to the School District. The exemption shall be given in writing and a copy filed in the District office.

The Superintendent shall develop uniform District criterion for making a determination of whether or not an exemption will be granted.

Required Contract Provisions

Each District contract shall contain the provisions of statute paraphrased below and the Superintendent shall implement procedures to randomly verify the records of contractor and subcontractor employees to ensure compliance with these warranties.

The contract or agreement with each contractor shall contain the warranties indicated below:

- Each contractor shall warrant compliance with all federal immigration laws and regulations that relate to their employees and that they have verified employment eligibility of each employee through the E-Verify program. The contractor shall acknowledge that a breach of this warranty shall be deemed a material breach of the contract subject to penalties up to and including termination of the contract.
- The contractor further acknowledges that the School District retains the legal right to inspect the papers of any contractor or subcontractor employee who works on the contract to ensure compliance by the contractor or subcontractor.

The contractor shall facilitate this right by notice to his employees and supervisors.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-512
23-214
41-1758 *et seq.*
41-4401
Public Law 92-544

CROSS REF.: DBF - Budget Hearings and Reviews/Adoption Process
DIC - Financial Reports and Statements
DJE - Bidding/Purchasing Procedures

REGULATION	REGULATION
-------------------	-------------------

VENDOR / CONTRACTOR RELATIONS

A District appointed contract liaison shall at random times request contractor and subcontractor employment records. Intermittently and without prior notice, the District appointed liaison to each contractor shall request from the individual contractor and subcontractor employees the information required on the I-9 form. Such information shall be used to verify the employee's right to work status and the contractor and subcontractor compliance with contract warranties. A report of the result of this inquiry shall be made to the Superintendent.

**D-2900 ©
SALES CALLS AND DEMONSTRATIONS**

DJGA

Sales representatives for school services, supplies, or other materials are not permitted to call on teachers or other school staff members except with prior authorization from the Superintendent.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-341

REGULATION

REGULATION

SALES CALLS AND DEMONSTRATIONS

When appropriate, the principal may give permission to sales representatives of educational products to see members of the school staff at times that will not interfere with the educational program.

**D-2950 ©
PAYMENT PROCEDURES**

DK

In order to receive appropriate discounts and maintain good vendor relations, the Board directs the prompt payment of salaries and bills, but only after due care has been taken to assure that such amounts represent proper obligations of the District for services and/or materials received.

The Superintendent will implement procedures for the review of purchase invoices to determine that items or services are among those budgeted, itemized goods or services have been satisfactorily supplied, funds are available to cover payment, and invoices are in order and for the contracted amounts.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-304
 15-321
 15-906

EXHIBIT

EXHIBIT

PAYMENT PROCEDURES

**RESOLUTION AUTHORIZING THE EXECUTION OF
WARRANTS BETWEEN BOARD MEETINGS**

WHEREAS, A.R.S. 15-321 sets forth the procedures for execution of warrants drawn on the District, and

WHEREAS, said statute provides that an order for salary or other expense may be signed between Board meetings if a resolution to that effect has been passed prior to the signing and that order is ratified by the Board at the next regular or special meeting of the Governing Board;

NOW, THEREFORE, BE IT RESOLVED, that said statutory procedure be, and herein is, ordered for use in the District in accordance with the provisions of A.R.S. 15-321.

This resolution was moved, seconded, and passed at a meeting of the
_____ Governing Board on _____, 20____.

ATTEST:

President

**^D-3000 ©
PAYROLL PROCEDURES / SCHEDULES**

DKA

The District will establish two (2) or more days in each month as fixed paydays for payment of wages in accord with Arizona Statute. Employees may choose to have their salaries paid in full upon the last pay date following completion of their assignments or may annualize their pay. Employees who choose to receive payment of wages beyond the period in which the wages were earned (deferred payment) will be subject to Internal Revenue Service (IRS) penalties unless they provide a written election of such deferral prior to the first duty day of the year of deferral. Forms for such deferral shall be made available. Any change to the election must be made prior to the first duty day of the fiscal year of the deferment.

An employee who quits the service of the District shall be paid all wages due on the regular payday for the pay period during which termination occurs. Such wages may be paid by mail if requested.

An employee who is discharged from service of the District shall be paid all wages due within ten (10) calendar days from the date of discharge.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-502
 23-351
 23-353

CROSS REF.: GCQF - Discipline, Suspension, and Dismissal of
 Professional Staff Members
 GDQD - Discipline, Suspension, and Dismissal of
 Support Staff Members

EXHIBIT

EXHIBIT

PAYROLL PROCEDURES / SCHEDULES

DEFERRED WAGE PAYMENT ELECTION FORM

By my signature I hereby acknowledge that I have read and understand the School District's policy on deferred wages. Furthermore, by my signature on this form I am electing to defer payment of my wages on an annualized basis consisting of twenty-six (26) payments. I understand that any change from an annualized election of payment requires that I notify the District prior to the beginning of duty for the fiscal year in which the change is being given.

Signature

Position

Printed name

Date signed

**^D-3100 ©
SALARY DEDUCTIONS**

DKB

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

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: date of Manual adoption

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

**D-3150 ©
EXPENSE AUTHORIZATION /
REIMBURSEMENT**

DKC

School employees who incur expenses in carrying out their authorized duties shall be reimbursed by the District upon submission of allowable supporting receipts, provided that prior authorization has been granted by the Superintendent.

Reimbursement amounts shall not exceed the maximums established pursuant to A.R.S. 38-624.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-342
 38-621 *et seq.*
 38-624
 Uniform System of Financial Records

CROSS REF.: EEB - Business and Personnel Transportation Services

D-3300 ©
CASH IN SCHOOL BUILDINGS

DM

Monies collected by school employees and by student treasurers shall be handled in accordance with prudent business procedures as outlined by the Uniform System of Financial Records (USFR). All monies collected shall be receipted, accounted for, and directed without delay to the proper location of deposit.

In no case shall money be left overnight in school buildings, except in safes provided for safekeeping of valuables.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-341

**^D-3350 ©
SCHOOL PROPERTIES DISPOSITION**

DN

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.

Adopted: date of Manual adoption

LEGAL REF.: A.R.S. 15-189
 15-341
 15-342
 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 - Textbook/Supplementary Materials Selection and
 Adoption