

Business and Noninstructional Operations

The purpose of Administrative Regulation 3300 is to allow purchases to be made in a timely and organized manner that provides for essential accountability of District expenditures. These regulations ensure that all purchases are to be done as economically as possible and within the accepted standards of Board Policy and all applicable laws and codes.

Appropriate Use of Public Funds

All funds received by the District are considered public funds and must be used to support the educational mission of the District. The best test to use when determining whether the expenditure is appropriate is called the “public scrutiny test.” The test is simple and merely asks whether the tax-paying public would view the expenditure as necessary to support public education. Common unallowable expenditures: gifts, charitable donations, awards, staff appreciation, etc. In certain circumstances, some of these items may be allowable as long as they are in compliance with federal, state, and local regulations and District Policy.

Procedures and General Information

Personnel with purchasing responsibilities shall:

1. Exert every effort to obtain the maximum value for each dollar expended.
2. Comply with all applicable provisions of state and federal laws governing school district purchasing.
3. Establish specifications that are descriptive of materials desired and that are sufficiently broad to promote competitive bidding, yet provide for the quality desired by the school district and as required by law.
4. Publicly open advertised bids at the prescribed time and place.
5. Attract and develop a group of responsible bidders able to offer the best prices consistent with quality, delivery, and service.
6. Serve the best interest of the school district in all transactions.
7. Exert efforts to give all bidders an equal opportunity to qualify for school business.
8. Purchase without favor or prejudice.
9. Conduct all purchasing transactions in a businesslike manner.
10. Avoid all conflicts of interest.
11. Acquire usable material through the Federal Surplus Property Act.
12. Purchase locally when consistent with the policies listed herein.
13. Participate in cooperative purchasing with other governmental agencies when consistent with the policies listed herein.

Authority to Purchase

Only authorized individuals appointed by the Board of Education may financially obligate the Mount Shasta Union School District. Obligations made in the name of the District by an individual who has not been appointed by the Board shall be considered an obligation of the

person entering into the obligation and not an obligation of the District.

Expenditures

The following types of expenditures are *prohibited*:

1. Payments to individuals and other employees
2. Any expenditure that constitutes a gift of public funds (see below for further guidance)
3. Alcohol
4. Cash advances/loans
5. Gambling
6. Any insurance coverage that replicates District insurance
7. Court costs, fines, bail, or bond payments
8. Personal expenses – expenditures for any type of personal benefit. E.g. gifts, maintenance of fuel for personal vehicles (even if the personal vehicle is used for District business), etc.
9. Any other payments that conflict with federal, state, or local regulations, or District policy.

The following types of expenditures are *regulated* and have additional guidelines to be met prior to purchase:

1. Purchases of food/beverages for meetings: The District must maintain a reasonable balance between providing support for meetings and training and the fiduciary responsibility to not make a gift of public funds. The Superintendent or designee may conduct appropriate ceremonies where the purchase of food, beverages, and décor may become necessary. Food/beverage can be provided within the following guidelines as long as the purchases are reasonable and necessary:
 - a. Beverages/light snacks (i.e. chips, cookies, granola bars, vegetable trays, etc.) can be provided for parent meetings, trainings, or professional development events of less than four hours in duration.
 - b. Food and beverages can be provided for meetings, trainings, or professional development events of four hours or more in duration that extend over a regular meal period.
 - c. All-day meetings/professional development, trainings, etc., are to include a lunch break long enough to allow participants to leave for a meal on their own. Lunch is NOT to be provided and is the employee’s responsibility. If constraints make a working lunch important to cover material or maintain focus, the Superintendent or its designee may approve a working lunch.
 - d. When purchasing from an outside vendor or when an employee is seeking personal reimbursement for food purchases, they must follow proper purchasing procedures, including obtaining a District purchase order prior to the purchase and providing original itemized receipts.
2. Software licenses – must have prior approval from the District office.
3. Rental or lease of facilities or equipment must have prior approval from the District office.

4. Capital equipment must have prior approval from the District office.
5. Communication equipment and technology must have prior approval from the District office.
6. Consultant and contract services must have prior approval from the District office.
7. Gift cards, vouchers, etc., must run through the District office prior to purchase for justification of “public purpose” and to obtain proper logs and guidance. Gift cards may be used for student awards and student attendance incentives. Gift cards should not be used by or for District staff. Since gift cards cannot be purchased in the District’s name or in individuals’ names, they are easily negotiable as cash; therefore, departments and sites need to be accountable with their gift card purchase and distribution. Purchase orders should always be used for gift card purchases and should list the quantity of cards, denomination(s), program description or event dates, purpose, and names of the recipients, if known.
8. Items that are District standards and/or on contract with the District:
 - a. Computers, monitors, misc. technology
 - b. Televisions/DVD players, and all other audio visual equipment
 - c. All furniture purchases

Credit cards

In order to facilitate the purchase of items and services from vendors who do not accept purchase orders and/or checks, the Superintendent or designee may procure credit cards for district use.

The use of any credit card shall be kept to a minimum and only be used in circumstances where a purchase or service is needed by the district but the vendor does not accept purchase orders and/or checks. Credit cards may also be used to secure hotel rooms, conference registrations, or purchase fuel for district vehicles.

Credit card purchases will require the same documentation as any other purchase. A requisition and/or purchase order must be processed to encumber the appropriate budget and procure authorized signatures. Paperwork is to be completed before requesting the district credit card. Original receipts for all purchases or expenditures charged on district credit cards must be submitted upon return of the district credit card. The employee making the purchase on the district credit card will be held responsible to reimburse the district for purchases not in line with district policy or not service a district need, or if unable to produce an itemized receipt.

Employees who abuse or misuse the district credit card may be subjected to one or more of the following consequences:

- a. Personal reimbursement to the district
- b. Revocation of card privileges
- c. Discipline up to and including termination and legal action as appropriate.

Expenditures And Purchases

AR 3300 (d)

Legal Reference:

EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32435 Prohibited use of public funds, alcoholic beverages

35035 Powers and duties of superintendent

35160 Authority of governing boards

41010 Accounting system

41014 Requirement of budgetary accounting

44015 Awards to employees

Regulation approved:

(New policy)