

**POPLAR BLUFF  
PUBLIC SCHOOLS**

**BUSINESS PROCEDURES MANUAL**

**FY 2018**

Board Approved

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**BUSINESS PROCEDURES MANUAL  
POPLAR BLUFF SCHOOL DISTRICT**

**INTRODUCTION**

The function of the Business Office is to organize and administer procurement for all departments of the school district in accordance with responsibility and authority delegated by the Board of Education and the Superintendent of Schools.

These policies and procedures have been developed to describe the procurement processes of the Poplar Bluff School District. The procedures incorporate the requirements of State of Missouri laws, school district regulations, good business practices, and special requirements imposed by agencies that fund certain school district programs. Although the procedures are designed to cover most procurement situations, they cannot cover all eventualities. The Business Office will be pleased to assist in exceptional cases.

**SPECIFIC RESPONSIBILITIES OF THE BUSINESS OFFICE ARE TO:**

1. Procure goods and services for all departments.
2. Purchase equipment and furnishings for new buildings.
3. Test and evaluate various commodities to insure proper balance between quality and cost.
4. Expedite delivery of urgently needed goods and services.
5. Assist in furniture selection and color coordination for interior design.
6. Refer information about new or improved products to departments using these products.
7. Inform departments of exceptional buys on selected commodities.
8. Provide a central contact point for all vendors to insure standardization of quality and service in all purchases.
9. Insure that purchases conform to state purchasing laws and school district procedures.
10. Provide a follow-up on all orders to insure that the terms of the purchase contract and delivery dates are adhered to by the vendor.

The Business Office must work with individuals and with hundreds of vendors in supplying complex requirements, as economically, effectively and promptly, as circumstances will allow.

If someone in each department is designated to work with the Business Office, the handling of supplies, equipment and services can be simplified and expedited.

The following points are especially emphasized to expedite a purchase.

1. Plan needs well in advance.
2. Describe accurately the quantity and quality needed.
3. Use correct account numbers.
4. Initiate purchase orders well in advance of the critical date required. Complete the purchase order entirely and accurately, supplying all requested information.
5. Initiate requests for items subject to the district bid procedure well in advance of the required delivery date, allowing at least 10 working days to receive bid responses from the vendors.
6. Keep the Business Office informed to transactions which have worked out well for the department or those which did not. Also inform them of new equipment and supply items that the department may have learned about.

The school district considers its vendors to be valuable assets. It attempts to administer buying practices in such a way that all worth-while suppliers are considered and dealt with ethically. The best ones will be awarded shares of the school district purchases on the basis of competitive prices, delivery, services rendered, and ultimate long-range benefit to the school district.

Standardization of products often results in substantial savings to the school district. The Business Office can also obtain savings by combining purchases and by utilizing the buying power of the school district. The responsibility of implementing the foregoing policies has been delegated to the Business Office. The cooperation of employees and departments is essential. Revision in policy or procedures will be made in future editions of this manual.

The Associate Superintendent of Business or any designated member of this office will be available to discuss any procedure not covered in detail in this manual.

## **I. SCHOOL DISTRICT ORGANIZATION FOR PROCUREMENT**

### **A. Centralization and authority delegation:**

The responsibility for procurement negotiations and administration of procurement policies are delegated to the Associate Superintendent of Business. The authority for such is delegated to designated Business Office personnel. The annual budget governs the expenditures and obligation of all funds for the District. The Superintendent/designee will establish procedures for funds management and reporting. No funds may be spent which are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent's recommendation to (1) appropriate an amount to cover a needed expenditure from unencumbered budget surplus from the proper fund, or (2) revise the budget to transfer funds from one account to another as permitted by state statutes and DESE regulations. The Superintendent or Finance Administrator will prepare a monthly statement to account for each month's expenditures and the total spent to date for the fiscal year. The monthly statement will include all receipts and remaining balances for each fund account.

### **B. Authority to purchase:**

No individual has the authority to enter into purchase contracts or in any way obligate the school district for procurement indebtedness unless specifically authorized by the Associate Superintendent of Business. Firms ordinarily doing business with the school district are aware of this policy and are advised that all purchases chargeable to the school district must be authorized by an official school district purchase order signed by the Associate Superintendent of Business.

### **C. Receiving and interviewing sales representatives:**

Personnel having a need to contact sales representatives for products should contact the Associate Superintendent of Business for assistance. When sales representatives possess information concerning new products or special values, they will be referred to appropriate departments. When assistance is needed in formulating adequate specifications for a desired product, the Business Office should be contacted.

### **D. Preference for Missouri Products and Local Vendors**

The following paragraph is quoted from the Public School Laws of Missouri:

171.181 Preference given Missouri products and companies in making purchases-selling by board member or employee, penalty. In making purchases/the school district shall give preference to all commodities, manufactured, mined, produced or grown within the state and to all firms, corporations or individuals doing business as Missouri firms, corporations, or individuals, when quality and price are approximately the same; provided, however, that any board member, officer, or employee of a school district selling or providing such commodities to the school district shall be guilty of a misdemeanor and shall forfeit his position with the school district.

Local Bidders: The district will allow any bidder within the Poplar Bluff R-1 School District a seven percent (7%) leeway when reviewing their bids on items with a total cost of \$25, 000 or less.

## II. PURCHASING, RECEIVING AND PAYMENT

### A. Authority to submit purchase orders:

- i. Purchase orders may be submitted by anyone who has been assigned responsibility for a budgetary expenditure code. That individual is responsible for insuring that they do not spend in excess of their assigned budget limits. If they are responsible for more than one budget code item, they can normally reallocate assigned money internally to best satisfy their program needs upon approval by the Associate Superintendent of Business.
- ii. No purchase should be made without prior authorizations of those responsible for budgetary expenditure codes. The district requires purchase orders for all purchases. Completing purchase orders after receiving the goods or services are prohibited with the following exceptions:
  1. Emergency and maintenance operations that require materials and supplies to maintain the operations of the District's facilities and transportation department.
  2. Expenditures related to travel and professional development where prior authorization for such travel or professional development has been approved and expenditures are within the allowable limits established by the district.
  3. Purchases under \$500 that are within budgetary limits.

B. All money received by the District shall be disbursed only for the purposes for which they are levied, collected or received. The Board will give final approval to all bills paid. Payment of bills shall be authorized by the Superintendent/designee, only after verification of delivery and satisfaction by the department or staff receiving the item(s).

C. No payment for goods or services shall be made unless both an itemized invoice showing the name of the person or firm to whom payment is due is presented, and a receiving document bearing the signature of an authorized school employee is on file. Furthermore, the invoice must have been issued in response to an approved purchase order.

D. The Superintendent/designee shall audit all claims, and shall submit all invoices to the Board for approval and authorization for payment. However, payments for materials or services which are necessary for normal business operations which do not individually exceed \$500 or exceed an aggregate monthly amount of \$10,000 may be authorized by the Superintendent/designee. In addition, if cash discount or avoidance of financial penalty can be achieved, the Superintendent/designee is authorized to issue a check. In all such cases, the identity and amounts of such payments will be provided to the Board at the next regular meeting following payment. The Board will consider such payments and ratify the action taken.

### E. Procurement Policy Details

#### a. Purchases less than \$3,000

- i. All purchases of goods and services with a total cost of less than three thousand dollars (\$3,000) may be acquired on the open market without competition.
- ii. The splitting of procurement to avoid bidding requirements is expressly prohibited.

#### b. Purchases greater than \$3,000 but less than \$25,000

- i. All purchases of goods and services with a total estimated cost of more than three thousand dollars (\$3,000) but less than twenty-five thousand dollars (\$25,000) shall be based on the Request for Quotation (RFQ) form of solicitation.
  1. Price or rate quotations must be received from at least three (3) sources. Formal advertising is not required; however the scope of work or product requirements must be clearly identified.
  2. Quotations from vendors or service providers must be provided on company letterhead.
  3. A target date and time by which quotations should be submitted should be established.
- ii. The RFQ solicitation document shall establish a target date and time by which bids/proposals should be returned. The district may proceed with the evaluation of bids and proposals and may award a purchase order or contract anytime after the expiration of

the target date and time when bids/proposals were to be submitted. If proposals are received after the target date but before a purchase order or contract has been made, the late proposals may be evaluated and considered by the district. In all cases, the purchase order or contract must be let to the lowest and best bidder. The district has the right to reject any or all bids and advertise for new bids should the bids received be unreasonable, non-competitive or exceeding the amount of available funds.

**c. Purchases greater than \$25,000**

- i. All purchases of goods and services with an estimated cost of more than twenty-five thousand dollars (\$25,000) must be procured through the request for proposal (RFP) or invitation for bid (IFB) process. The district must:
  1. Advertise for RFP or IFB in a local newspaper of general circulation in such places as are most likely to reach prospective bidders and may advertise in weekly minority newspapers, and may provide such information through electronic medium available to the general public at least five (5) days before bids for such purchases are to be opened.
  2. Solicit RFPs or IFBs by mail or other reasonable method generally available to the public from prospective suppliers. RFP or IFB must clearly identify scope of work or product requirements.
- ii. Additional requirement for purchases greater than \$25,000
  1. The RFP or IFB form of solicitation document must specify a date and time for the receipt of all bids or proposals.
  2. It is the vendor's responsibility to ensure that a bid or proposal is physically deposited in the business office prior to the exact date and time designated for opening these documents.
  3. Late bids/proposals for RFP or IFB solicitations shall be rejected, regardless of the reason, including causes beyond the control of the vendor and shall be placed in the solicitation file unopened.
  4. Vendors must ensure that bids/proposals submitted as the result of a RFP or IFB solicitation document are sealed in a container prior to delivery to the local jurisdiction. Either an envelope or box may be used as the container. The container should bear the official solicitation document number and the official closing date and time.
  5. In the event that the local jurisdiction receives a bid or proposal that is not clearly identified on the outside of the container as a bid or proposal for a specific solicitation document, an authorized person within the district may open the container to determine the solicitation document number and closing date and time and reseal the bid or proposal for further consideration at the official time of opening.
  6. The opening of the bids or proposals must be witnessed and recorded. Vendors are not required to attend, but may attend, the formal opening of bids and proposals. Prices will be read aloud to the public. No decisions related to an award of a contract or purchase order will be made at the opening.
  7. The tabulation sheets, evaluation reports, bids/proposals and any other documentation related to the solicitation and subsequent award shall be made available to the public for inspection during regular working hours.
  8. The district reserves the right to use the Missouri Statewide Contract co-procurement when it serves the best interest of the district.

**d. Procurement of Professional Services**

- i. The board and administration recognize that some professional services are necessary on certain occasions to assist in the governance of the District. These services include attorneys to provide legal counsel with specific expertise regarding education policy matters, architects, certified public accountants to annually audit the financial statements of the District and to provide answers to questions that arise during the course of the fiscal year. Similarly, it may be necessary to obtain financial advisory services to monitor the long range debt objectives of the District, as well as, bond counsel to address questions that arise with existing debt and various reports occasionally sought by the Missouri State Auditor and the United States Treasury branch of the Internal Revenue Service and others.
- ii. While in some instances it may be possible to seek bids for the financial services and

bond counsel each time a need arises, there are also numerous benefits to maintaining longer term relationships with specific professionals. Having a satisfactory relationship with a professional service provider includes fair pricing, timely delivery, dependable and sound advice concerning areas of expertise, a personality match with administrators and board members and numerous other factors. As long as the board members and administrators are comfortable with the quality of services provided, it is not essential that annual bidding occur merely to drive prices to their lowest level. By losing historical memory of any professional service provider, the District may in the long run incur more expense for the new firm to educate their representatives. On other occasions if the administrator expresses belief that quality is slipping, expenses and fees are escalating at unacceptable levels, or any other non favorable working situation is developing, nothing in this policy is intended to preclude seeking proposals from other vendors offering similar services. The board and administration believes that the collective expertise within the district is sufficient to judge if and when seeking alternative providers is prudent.

- iii. In situations where the district will discuss or make decisions regarding the lease, purchase or sale of real estate in closed session as allowed by law, the district is not required to publicly advertise and seek sealed bids for the services of a licensed real estate broker or other services incident to the sale, regardless of the ultimate cost of the services provided. Instead, the purchasing officer will contact at least two service providers to obtain bids or quotes for services and make a recommendation to the Board, or the district may contract with a real estate broker or other service provider that has previously provided services to the district. This exception does not apply to services required to be publicly bid by law, such as construction services, or other services for which there is a specified selection process in law or policy, such as architectural, engineering and land surveying services.

**F. Uniform policies regardless of source of funds:**

- a. General policies concerning purchasing apply to all funds of the school district regardless of source. All funds deposited with the school district are school district funds and must be handled consistently in accordance with school district policies. School activity funds are used to finance a program for student activities which supplement but do not take the place of the instructional programs provided by the Board of Education. Whether funds are collected from student contributions, club dues, special activities, or result from admissions to events or from other fund-raising activities, all funds will be under the jurisdiction of the Superintendent and building principals. The funds will be expended to benefit students currently enrolled in school. The management of the funds will be in accordance with good business practices, including sound budgetary and accounting procedures, and will be audited in the same manner as District funds. There shall be full disclosure of the sources and expenditures of all funds.

**G. The use of the District's credit cards:**

- a. District credit cards are not to be used to supersede the purchase order procedures which preauthorize purchases. In addition, credit cards should not be used because they may be more convenient than to follow the standard purchasing requirements. Purchase Orders are still required for purchases of supplies and materials and should be done in advance of the order. Purchases using the district credit cards can still be rejected if deemed appropriate and the cardholder will be responsible for returning the items or canceling the order.
- b. The use of the district's credit cards should be limited to the following:
  - i. When online or phone orders require a method of payment other than accepting a P.O. number and/or when discounts can be achieved. (Prior approval from the business office required on purchases exceeding \$500 per transaction.)
  - ii. Professional Development travel expenditures that have been preapproved with limits established by district travel protocols.
  - iii. Purchases of gasoline which is limited to school district vehicles only.
  - iv. Athletic travel that has been preapproved by the athletic director and deemed reasonable with funds secured in a reimbursable account.
- c. The following credit card violations will result in forfeiture of credit card rights and may result in disciplinary action and include but are not limited to:
  - i. Purchase of items for personal use

- ii. Making purchases where rebates/discounts are given and not disclosed to the business office and placed in general revenue or if given in a rebate card the proceeds must be used to benefit students in the respective building.
- iii. Purchase of items in violation of the PBR1 travel policy
- iv. Use of the credit card for cash advances
- v. Exceeding bank credit line limit
- vi. Use of the credit card for purchase of more than \$500 by splitting purchases into more than one transaction
- vii. Failure to return the credit card when an employee is reassigned, terminated or upon request
- viii. Failure to turn in packing slips, receipts or other back up documentation to the bookkeeper within 30 days of the purchase for the purpose of establishing accountable reconciliation procedures.

### III. PURCHASE ORDERS

#### A. Purchase Order Information:

The following information must be entered before the purchase order is submitted for purchasing:

1. Complete address of vendor. (Must include street number or post office box number).
2. Vendor DUNS number
3. Code number (account number)
4. Date the document
5. Building or department must appear.
6. Ship to: Attention: (Give individual name when possible).
7. If the number of items involved on any purchase order exceed the space provided, another purchase order should be used. The quantity should be shown in the column provided. The unit should be shown in the column provided. The unit should be specific, i.e. dozen, gross, package, etc.
8. Description: A complete word description is needed. It is insufficient to show only the catalog number. Where appropriate, state the size, color, finish, etc.
9. Cost: When possible give the total cost of each item ordered with a bottom total of all items. If prices are not known, estimate cost. Include freight.
10. Items to be reproduced: Any purchase order containing specific information to be reproduced by a vendor (i.e. rubber stamps, advertising copy, or specialized typewritten characteristics) should also accompany the purchase order as "Item as per attached."
11. Bid items: A department will have the opportunity to review bids before an order is placed. Final decision on the awarding of a bid will remain with the Business Office using the school district policy and state law as its guide while attempting to meet the department's individual needs. When a low bid is not accepted, reason for rejecting must be submitted by the director or principal in charge of the school or department.

#### B. Purchase Order Distribution:

Purchase orders used for the purchase of materials shall be developed and housed within the SIS Financial program platform. It is important that persons involved in requisitioning/procurement systems understand the function of the school district's purchase order and what completes the purchase transaction. Training for appropriate staff will include proper understanding of the purchase order process and the proper methods of distribution of hard copies of the purchase order. Electronic accounts for each purchase order shall be retained within the Business Office. Additional paper copies of purchase orders can be maintained within the district for accounting and auditing purposes.

#### **Purchase Orders**



1. **White copy** - Mailed to vendor
2. **Gold copy** – Maintained within the accounting department and building levels.

#### **IV. SUPPLIER SELECTION AND PROCUREMENT TECHNIQUES**

##### **A. Selection of Vendors**

Potential vendors are selected for their ability to serve the needs of the school district in the most economical and efficient manner possible on a continuing basis. Past performance of vendors and cooperation with the school district are important factors in vendor selection. The buying power of the school district must be concentrated with selected vendors as much as possible to attain the maximum advantages of price and service. Ability to fill the order quickly and the number of items have secured important shares of school district business on the basis of exceptional service demonstrated repeatedly over long periods of time. Such well-qualified suppliers are important assets to the school district.

##### **B. Code of Ethics**

All purchasing personnel within the Poplar Bluff R-I School District and the suppliers they deal with, are expected to conduct their business in accordance with the nine Code of Ethics statement

1. Give first consideration to the policies, regulations and goals of the District.
2. Strive to obtain the maximum value for each dollar of expenditure.
3. Decline personal gifts or gratuities.
4. Grant all competitive suppliers equal consideration insofar as state or federal statute and district policy permit.
5. Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.
6. Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.
7. District and supplier shall uphold commitments made to each other in the spirit of mutual trust.
8. Foster fair, ethical and legal trade practices.
9. Enhance the proficiency and stature of the purchasing profession by acquiring and maintaining current technical knowledge and the highest standards of ethical behavior.

##### **C. Changes of Suggested Vendors by the Business Office**

The Business Office may delete an item listed on the purchase order and buy from another source to take advantage of special circumstances or of an existing school district contact. Or, the order may be shifted entirely to another vendor who will provide better prices or delivery. The standard of quality will not be changed except in necessary cases with consultation between the Business Office and the department requisitioning the item. The initiating department will always be notified when changes are made. **FOR THESE AND OTHER REASONS, NO COMMITMENTS, EXPRESSED OR IMPLIED, SHOULD BE MADE BY SCHOOL DISTRICT DEPARTMENTS.**

##### **D. Suggestions of Supply Sources for Unusual Items**

Departments are encouraged to suggest sources of supply with complete addresses, particularly for unusual or non-standardized items. Authority for the final selection of the vendor, however, shall be left to the Business Office buying staff which is charged with the overall responsibility of developing and contracting with the best sources of supply for the school district. When possible, the Business Office will follow a department's recommendations.

##### **E. Previous History of Purchases**

Usually, items specified on a purchase order have been handled before for other departments and an adequate history of the product, potential vendors and their service capabilities and product

availability is on hand in the records of the Business Office or can be readily developed or updated. This is one of the advantages of specialization and centralization.

F. Emergency Buying

EMERGENCY ORDERS MUST BE KEPT TO A MINIMUM. It is the policy of the Business Office to assist you in every way consistent with school board policy and state law to secure merchandise or services on an emergency basis. When necessary, emergency purchases will be made by the Business Office by telephone, and a confirming purchase order will be sent immediately to the vendor. No emergency purchases shall be made except on a duly executed purchase order signed by the Associate Superintendent of Business.

G. Small Orders Discouraged

Small orders are extremely costly to the school district and to vendors. Vendors are understandable resistant to the responsibility of delivering and invoicing small orders on which the cost of handling exceeds profit. Freight and postage is often more than the item purchased.

H. Establishment of Current Prices

Members of the Business Office buying staff keep informed about current prices, price information available from salesmen, published market data, and through negotiation or competitive bid. Therefore, each department should utilize this knowledge in preparation of purchase orders and designation of preferred vendors to insure the best value in all purchases.

I. Price as a Function of Value

The Business Office may examine prices quoted by several different suppliers to determine which price, in combination with the necessary quality features of the product, delivery, and the service reputation of the supplier, will afford the school district the greatest overall value.

J. Service Agreement

Service contracts for general use equipment can be negotiated for the department by designated Business Office personnel. These contracts will be handled by submission by the department of a purchase order to the vendor offering the service. These contracts will be in effect for a stated period of time and upon completion of this time can be renegotiated by the Business Office.

K. Standardization of Common Use Items

Items in common use shall be standardized as much as possible in order to gain the value of maximum quantity discounts, to lessen the variety of items carried in stock in various departments, and to eliminate numerous small orders at retail prices and expensive processing costs.

L. Determination of Quality Specifications

The Business Office buying staff shall make purchases on the basis of specifications, either on file, or furnished by members of the faculty and staff. The determination of a desirable quality to accomplish necessary results will be a joint decision between the using agent, Principal, and the Deputy Superintendent of Business. (Example: Many vendors make alternate proposals which afford the school district a better value either by meeting or exceeding the specifications.

M. Consolidation of Purchases

Purchases of similar items or items from common sources shall be consolidated for purchasing wherever possible, in order to gain maximum quantity discounts and best vendor service. The Business Office will keep in mind delivery schedules and costs.

N. Competitive Bidding

The Poplar Bluff School District must comply with school board policy as set forth in Policy #3110. According to bid and need, preference will be given to companies and businesses that pay local taxes.

O. Disposition of Surplus Equipment

The State of Missouri requires that the sale of surplus equipment shall be let by free and open competitive public auction or sealed bids. Public School Laws of Missouri, Department of Elementary and Secondary Education; Section 177.073 covers the method of disposal. *All funds received from surplus property will be deposited in the district's general operating fund.*

V. **PROCEDURES FOR HANDLING ORDERS IN WORKING STATUS**

A. Warehouse Procedures

All cartons will be inspected for damage and if any is apparent this will be noted on the bill of lading and reported to the Business Office. The number of cartons received will be noted on the blue copy of the purchase order. The merchandise will then be marked for delivery by the inter-school delivery system at the earliest opportunity. Filled purchase orders will be forwarded to the business office along with all packing slips and invoices marked clearly by signature of the requisitioner that items were received.

B. General Problems with Orders Prior to Receipt

Any problems incurred with an order prior to its delivery should be promptly brought to the attention of the Business Office. Daily routine work of the Business Office includes checking each order within 30 working days to insure delivery and bring attention to any problems which might arise. For up to date order status the requesting department should contact the Business Office. Request for cancellation or modification of purchase orders, prior to shipping should be directed to the Business Office by an authorized individual. Reasons for the request should be both stated in writing and by phoning (573) 785-7751 with the reference to the vendor name and purchase order number.

If on any occasion the requisitioning department receives a statement or original invoice, it should be promptly forwarded to the Accounts Payable Clerk.

The Accounts Payable Clerk will contact the ordering department for the gold purchase order copy if it has not been received within three working days after receipt of the delivery notification from the warehouse.

C. Prompt Reporting of Mistakes in Shipping or Invoice

Mistakes in shipping or invoicing should be reported promptly, in writing, to the Accounts Payable Clerk. In order to insure proper negotiations and the correction of discrepancies, reference should be made to the purchase order number and the vendor involved.

D. Problems Involving Incorrect Specification

Mistakes or insufficient information in specifying the product originally ordered by the requisitioning department often create difficult problems. Rectifying such errors after delivery is likely to be extremely costly because of restocking charges, two-way freight charges, and dissatisfaction on the part of the vendor. Therefore, the importance of accurate, detailed product description cannot be stressed enough toward avoiding improper orders.

E. Prompt Inspecting and Checking of Items Received by Departments

The system of inspecting and testing will be used to insure that the school district is receiving the quantity of goods for which it had negotiated. All packages will be delivered to the ordering departments by the warehouse. Freight companies require notification within 15 days of delivery of any damaged goods, so prompt inspections are necessary. The department receiving the merchandise is responsible for promptly unpacking and inspecting shipments. Any discrepancies, shortages, or over-shipments should be reported promptly, in writing, to the Accounts Payable Clerk referring to the purchase order number and vendor and attaching all pertinent papers.

If no discrepancies exist with the shipment, the gold copy of the purchase order should be Forwarded to the Accounts Payable Clerk to authorize payment.

It is important that all containers, packaging material, wrappers, etc. be retained for the carrier's inspection should damage be discovered. Inspection of the merchandise will be arranged by the Business Office to determine any legitimate claims the school district may have. The Deputy Superintendent of Business will work out the problems involved to protect the school district's interest and to complete the transaction. The department will be notified of the final results.

F. Return of Supplies or Equipment

NO merchandise should be returned without approval of the Business Office. Transactions of this nature should be handled by contacting the Business Office for approval and instructions as to the proper procedure to carry out the return of merchandise. This will insure that proper credit will be given the school district and to the returning department's account. When merchandise is returned, the gold copy of the purchase order should be returned to the Accounts Payable Clerk upon completion of the transaction with that information so noted.

G. Items Received on Approval

All goods or services which are received on approval basis will be handled by the department concerned dealing directly with the vendor, as long as a purchase order or expenditure of funds is not required. When either of these items becomes a factor, then the normal purchasing procedure will be followed.

## VI. IN-SERVICE EDUCATION REIMBURSEMENT PROCEDURES STATUS

- A. Funding sources for in-service activities may include money from the district's budgets, special funds available at the school or department level; special grants from individuals; philanthropic foundations; local, state and federal agencies; and fees charged individual participants.
- B. All in-service funds shall be administered in accordance with approved budgeting and accounting procedures of the source entity of the funds.
- C. Reimbursement for out of district travel for professional meetings and workshops will be governed by the following guidelines.
  - a. All individuals attending professional meetings or workshops must have an approved educational leave on file in the Administration Office one week prior to the meeting/workshop and they must have secured authorization for funds to cover costs.
    - i. Mileage will be reimbursed at the rate of 40 cents (\$0.40) per mile.
    - ii. Mileage will be based on the district mileage chart. If the destination is not on the chart, contact the funding source administrator. Any additional mileage accrued during the conference must be approved by the funding source administrator. Airfare, bus or other means of transportation must have authorized funding.
  - b. Meals for a full day should not exceed \$35.00. Alcoholic drinks are non reimbursable expenses. Meals will not be reimbursed to the individual whenever meals are included in the conference registration fees.

- c. Room Allowance - The district will pay the hotel rate negotiated for the conference by the association when the attendee stays in the hotel associated with the conference. When a room is not available at the conference hotel, a local hotel will be paid for by the district. Reimbursement may be allowed for room rentals. Phone calls, movie rentals, etc. are not allowable expenses.
- d. Before reimbursement can be made all itemized receipts (meals, parking fees, hotels, etc.) must be attached to the purchase order. Credit card receipts that are not itemized will not be accepted.

## **VII. FINANCIAL OPERATION**

- A. The District will maintain the following funds for the accounting of District moneys: teachers' fund, incidental fund, free textbook fund, capital projects fund and debt service fund. The treasurer of the District will open and maintain an account for each fund. These funds are denoted for state reporting purposes as: General Fund, Fund 1 – comprised of the Incidental; Fund 2 – the Special Revenue Fund, comprised of the Teachers' Fund; Fund 3 – The Debt Service Fund; and Fund 4 – the Capital Projects Fund.

All sums received from the county school fund and all sums derived from taxation for teachers' wages will be credited to the teachers' fund. All tuition fees, state moneys received under §162.975 and 163.031, and all other sums received from the state except as otherwise provided in this policy will be credited to the teachers' fund and incidental funds at the discretion of the Board. The portion of state aid received by the District pursuant to §163.031, which is included in the operating levy for school purposes, will be credited to the debt service or capital projects funds. Sums received from other Districts for transportation and sums received from taxation for incidental expenses will be credited to the incidental fund. Sums apportioned for free textbooks will be credited to the free textbook fund. All sums received from taxation or received from any other source for the erection of buildings, building additions, remodeling, or reconstruction, furnishing, for the payment of lease purchase obligations, for purchase of real estate, for sale of real estate or personal property, from insurance, from sale of bonds other than refunding bonds will be credited to the capital projects fund.

Sums received from taxation for the retirement of bonds and the payment of interest on bonds will be credited to the debt service fund. Receipts from delinquent taxes will be credited to individual funds on the same basis as receipts from current taxes. However, where such distribution of receipts from delinquent taxes would affect the previous years' obligations, distribution to the various funds will be based on the levies for the years in which the obligations were incurred. All refunds will be credited to the fund from which the original expenditure was made. Sums donated to the District will be credited to the fund from which it can be expended to meet the purpose of the donation. Sums received from any other source will be credited to the fund designated by the Board.

- B. A petty cash fund is a small amount of money (\$100.00 or less) that is managed by an administrator in order to purchase small amounts of supplies or cover unanticipated small expenses, such as materials or refreshments for emergency meetings or unexpected guests. The petty cash fund may have been obtained with a requisition to the District Finance Office, raised by a P.T.O., or from a student or community fund-raising event. The designated administrator is accountable for this fund. Funds collected in excess of \$100.00 must be processed immediately for proper deposit and are not to be held at a school site. The petty cash fund must be used for school purposes (purchase of emergency supplies) and must be documented with receipts. If an administrator accrues out-of-pocket expenses, a requisition for reimbursement should be submitted on a monthly basis with back-up information and receipts. Teachers may not make petty cash purchases without the prior approval of an administrator. Petty cash should not be used as a short cut to obtain supplies except in an emergency or in cases where very small items make it impractical to order through channels.

## **VIII. REVENUE BORROWED FUNDS**

State law authorizes the Board to borrow funds in anticipation of the collection of taxes in order to insure continuity in the operations of the District. The School Board must approve in advance all applications for loan

indebtedness. The amount borrowed and the repayment of notes payable shall be within guidelines as established by state law and rules and regulations of the Missouri Department of Elementary and Secondary Education.

## **IX. SCHOOL FUNDRAISING ACTIVITIES and ACTIVITY ACCOUNTS**

Ref: Board Policy 3370 Fund-Raising, Board Policy 2750 Student Welfare/Wellness, Board Policy 3106 Fiscal Management/Fraud Prevention

### **(1) OVERVIEW**

(a) Nothing within these guidelines should be construed as a directive or encouragement for schools to undertake fundraising activities. These guidelines have been developed to ensure that Board policy is adhered to, that the educational process is not interfered with, that students are not pressured into commercial entrepreneurship, and that acceptable accounting and financial procedures are followed.

(b) Principals are to review guidelines in these procedures with parent groups and staff members prior to providing them with a copy of "Fundraising Guidelines for Schools". Any necessary interpretation of these guidelines should be referred to the Associate Superintendent of Business.

(c) Internal fundraising in schools is conducted by the principal or his/her designee and may involve staff, students, parent groups, and usually some use of school facilities. All such fundraising activities must be in accordance with these administrative guidelines and Board policy. While the numbers of these fundraisers are not limited in the schools, the principal is responsible to carefully monitor and control such activities.

### **(2) FUNDRAISING GUIDELINES FOR SCHOOLS**

#### **(a) GENERAL GUIDELINES**

1. Requests to initiate fundraising activities should be submitted to the principal on the Fundraising Authorization Application Form for approval. The principal's decision must be based on the guidelines found in this section. The request must be filed in the school office before any fundraising activity is initiated and prior to making any commitment to vendors. Only the school principal shall have authority to approve school fundraising contracts. Once approved, one (1) copy of the form should be maintained on file in the school office and a copy forwarded to the Associate Superintendent of Business.

2. Each fundraising project is limited to a two (2) -week selling period or a specific time period approved on the Fundraising Authorization Application.

3. If approved by the principal, fundraising activities for voluntary school-related field trips may accrue either as individual or group credits. These credits can be used to pay direct field trip expenses, but may not be dispersed as cash to individual students. Any exception to the rule must have written approval from the Associate Superintendent of Business.

4. Whenever possible, fundraising activities should demonstrate the district's commitment to promoting healthful behaviors and improving personal wellness. Selling nutritious foods reinforces nutrition messages taught in classrooms and lunchrooms.

5. The building principals and sponsors should consider the percent return and are discouraged from approving fundraising projects with low rates of return.

#### **(b) ACCOUNTING PROCEDURES FOR SCHOOL FUNDRAISING ACTIVITIES**

1. Staff members and/or advisors of school clubs or school activities involved in fundraising must use the following record-keeping material/financial record forms:

- a) Fundraising Request and Report Form
- b) Deposit/Cash Receipt Form
- c) Purchase Order Request Form
- d) Receipt book

2. Members of the school staff are personally responsible for all products and any money handled during fundraising activities.

- a) Security arrangements for all products are to be made with an administrator. With permission of the principal, fundraising products may be kept in classrooms overnight if they are locked in a secure place.
- b) Students should take orders prior to the actual delivery of products whenever possible.

- c) Students are limited to handling goods valued at no more than \$30.00 before additional products are released for distribution, unless accompanied by a parent or responsible adult.
- d) Monies collected from students must be turned over to the staff member in charge of finances each day.
- e) A receipt book must be kept by each fundraising advisor with a record of monies received, including students' names and dates. Receipts shall be given to students each time money is received from them.
- f) All invoices related to the payment for fundraising merchandise must be submitted to the staff member in charge of purchase orders for payment.

3. All monies collected in school fundraising activities must be deposited intact along with the Deposit/Cash Receipt Form in the school's checking account daily. No fundraising expenses or payment of merchandise can be made from these receipts.

- a) Under no circumstance is money to be kept in classrooms, taken from the building by the fundraising advisor, or deposited in private accounts.
- b) Staff members or students are prohibited from opening private bank accounts for money generated from school activities or using the school's name for private activities or private fundraising.

4. The school Fundraising Request and Report Form is to be finalized with ending financial data, copied, and submitted to the principal within one week of the close of the fundraising activity. Distribution of the approved form is as follows:

- a. original to advisor/manager
- b. copy to principal
- c. copy to Associate Superintendent of Business

5. All financial records relating to fundraising activities must be retained for a period of five years for audit purposes.

6. All fundraising activities are subject to periodic audits by the district and/or the independent auditing firm.

7. Faculty advisors assume personal responsibility for all monies collected up until those monies are deposited with the school office.

### (3) GUIDELINES RELATED TO USE OF SCHOOL FUNDS

#### (a) EXPENDITURE OF FUNDS

1. Expenditures from the activity and reimbursable funds are to be of direct or indirect benefit to the student body. The basic purpose of such funds is to promote the general welfare and morale of the students and to benefit them as a whole. Examples of these types of expenditures include:

- a. field trips for students
- b. student recognition and incentive awards
- c. special auditorium programs and speakers
- d. special equipment for students' use, such as computers, reading materials, special classroom materials, and special athletic equipment for student programs.
- e. purchase of special items such as copy machines and trophy cases

2. There are some expenditures from these funds that have a positive impact upon the school and may be indirectly related to students. Expenditures of this type are to be closely monitored by the principal. These expenditures include:

- a. in-school luncheons and breakfasts for parents and special visitors to the school
- b. coffee and doughnuts for staff members at special times such as organization and inservice days
- c. miscellaneous expenses relative to improving the school surroundings.

3. When making purchases, principals must consider these factors:

- a. The direct benefit to the student body
- b. Safety of the equipment being purchased
- c. Adaptability to the curriculum
- d. Purchase price, including installation and repair cost.
- e. In accordance with the policy of the Board, all purchases of supplies and equipment are outlined in the business procedures manual and are requested through requisitions and purchase orders.
- f. Purchases should never be made with direct fundraising receipts.

**Poplar Bluff Public Schools  
Fundraiser Request Form**

**Name of Organization:** \_\_\_\_\_ **Sponsor:** \_\_\_\_\_

**Date(s) of Fundraiser:** \_\_\_\_\_

**Nature of Fundraiser: (Describe the event in detail)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Anticipated revenue from this event:**

**Percent Markup:**  $[(\text{Sales Price} - \text{Cost}) / \text{Cost} * 100]$  \_\_\_\_\_ %

**Where and How Items will be sold:**

**Purpose/Use of Proceeds: (be specific)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Approval by Building Administration:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Financial Report: This information must be completed immediately following the conclusion of the fundraiser and turned into the building administrator:**

a. **Gross Income: (attach copies of deposits)** \$ \_\_\_\_\_

b. **Invoice: (attach copy)**  
\$ \_\_\_\_\_

c. **Net profit for activity: (a-b)** \$ \_\_\_\_\_

d. **Expected Profit: (b \* Percent Markup)**  
\$ \_\_\_\_\_

e. **Difference between Net Profit and Expected Profit: (c-d)** \$ \_\_\_\_\_

**Explain in deficiencies in detail use additional paper if needed:**





**Procurement Standards – Federal Contracts****Conflict of Interest**

The District maintains a written code of standards of conduct which governs the performance of District employees who may be engaged in the award and administration of contracts. These standards will include a prohibition against employees who are involved in the selection, award or administration of a contract supported by Federal funds, if a conflict of interest, real or apparent, would be involved.

A conflict of interest would arise if a District board member or employee, any member of their family, their partner, or an organization which employs or is about to employ any of the parties named in this paragraph, has a financial or other interest in the firm selected for the award.

Neither District board members, nor employees will accept gratuities, favors, or anything of monetary value from contractors, potential contractors or parties to sub-agreements. This rule will not apply to gifts of less than ten dollars (\$10.00), or is an unsolicited item of nominal intrinsic value. Violations of these conflict of interest provisions will result in disciplinary action up to and including termination for employees, and up to and including public sanction of a violating Board member.

**Avoidance of Unnecessary/Duplicate Purchase**

The District will review proposed procurements to avoid purchases of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. Where appropriate to foster great economy and efficiency, the District will consider entering into state and local intergovernmental agreements for procurement, or lease of common goods and services. Moreover where appropriate, the District will use Federal excess and surplus property in lieu of purchasing new equipment and property.

The District will, when appropriate, consider and utilize value engineering clauses in contracts for construction projects for cost reductions. In making awards, the District will select contractors to successfully perform under the terms of the procurement. In analyzing the suitability of contractors, consideration will be given to contractor integrity, compliance with public policy, past performances, as well as, financial and technical services.

**Recordkeeping**

The District will maintain records sufficient to detail the significant history of a procurement. These records will include, but not be limited to, the following:

- rationale for the method of procurement;
- selection of contract type;
- contractor selection/rejection; and
- basis for the contract price.

**Time and Material Type Contracts**

The District will use time and material contracts only after a determination has been made that no other contract is suitable and, if the contract includes a ceiling price, which the contractor may exceed only at its own risk.

**Contractor Compliance Resolution**

The District is responsible for resolution and settlement of all contractual and administrative issues arising out of Federal related procurements including, but not limited to, source evaluation, protests, disputes and claims. Violations of law will be referred to the local, state or federal authority having jurisdiction.

The District will maintain procedures to handle and resolve procurement disputes, including provisions to share information regarding the protest to the awarding agency.

**Competition for Contract Awards**

The District will conduct all procurement transactions in a manner providing full and open competition. In doing so, the District will avoid:

- placing unreasonable requirements on firms seeking to qualify to do business;
- requiring unnecessary experience or excessive bonding;
- noncompetitive pricing practices among bidders;
- noncompetitive awards to consultants that are retainer contracts;
- organizational conflicts of interest;
- specifying only a brand name product instead of allowing an equal product to be offered; and
- any arbitrary actions in the procurement process.

The District will avoid in such Federal procurements administratively imposed in – state or local geographical preferences in the evaluation of bids or proposals, except where federal law expressly mandates or encourages such preferences. However, when contracting for architectural and engineering services, geographic locations may be a selection criteria provided that the use of such criteria leaves a sufficient number of qualified firms to compete for the contract.

**Procedures for Procurement Transactions**

The District will ensure a clear and accurate description of the technical requirements for the material, product or service to be provided under federally related procurements. The description may include a statement of the qualitative nature of the material, product or service to be procured and when appropriate will set forth those minimum essential characteristics and standards to which it need conform in order to satisfy the intended use. Where appropriate, a “brand name or equal” description may be used to define the performance or other requirements of a procurement.

The District will ensure that all prequalified lists of persons, firms, or products are current and include enough qualified sources to ensure maximum open and free competition. Potential bidders will not be precluded from qualifying during the solicitations process.

**Methods of Procurement Affecting**

Micro Purchases

Where small purchases under Three Thousand Five Hundred Dollars (\$3,500.00) price quotations will be obtained from an adequate number of qualified sources. Micro Purchases will be distributed equally among qualified vendors.

Small Purchases

The District will utilize the following procurement procedures for purchases of \$50,000 or less. The District where feasible will obtain at least three (3) bids or quotes for each such purchase. The District will maintain documentation for all “small purchases” including the small purchase item; identity of quotes/bids; amount of such bid/quotes; and the date of purchase.

Sealed Bids

When procurement is by sealed bid (formal advertising), bids are publically solicited and a firm-fixed price contract is awarded, the award will be made to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation to bid, is the lowest in price. The sealed bid procurement method will be utilized for all purchases in excess of \$50,000. The sealed bid method is preferred for construction if the following conditions apply:

- a complete adequate and realistic specification is available;
- two or more responsible bidders are willing and able to compete for the project;
- the procurement lends itself to a firm price contract; and
- selection of the successful bidder can be made principally on the basis of lowest price.

If sealed bids are used, the following requirements apply:

- invitation to bid will be publically advertised and bids will be solicited from an adequate number of known suppliers providing them sufficient time to bid;
- invitation to bid will define the items or services to be bid;
- all bids will be publically opened at a time and place described on the invitation to bid;
- firm fixed-price contract award is made to the lowest responsive and responsible bidder; and
- any and all bids may be rejected when there is a sound documented reason.

Competitive Proposal

The District will utilize a competitive proposal method when conditions are not appropriate for the use of sealed bids. This method will be utilized where either a firm-fixed price is capped or cost reimbursement contract is available. When this method is used, the following requirements will apply:

- requests for proposals will be publicized along with evaluation factors and their relative importance;
- proposals will be solicited from any adequate number of qualified sources;
- a clear method of technical evaluations of the proposals and selective of any awardee will be utilized;
- awards will be made to the firm whose proposal is most advantageous to the program with price and other factors considered; and

- this method may be used for selection of architectural and engineering firms where qualifications are evaluated and the most qualified firm is selected subject to negotiations; and
- more than one contractor/vendor is submitted an offer.

**Noncompetitive Sole Source**

Where appropriate, procurement may be made by a proposal from any one source or after solicitation, competition is deemed inadequate. This method will be used when small purchase procedures, sealed bid, or competitive proposals are not feasible and one of the following applies:

- item is available from only one source, or there is an emergency situation;
- using the services of the Small Business Administration and the Minority Business Development Agency;
- requiring the prime contractor, where subcontracts are to be left to utilize the steps set out above sole source purchases will be well documented concerning the necessity for all sole source purchases.

**Contract Cost and Price**

The District will perform a cost or price analysis in connection with every procurement action. At a minimum, the District will make independent estimates before receiving bids or proposals. A cost analysis will be required when adequate price competition is lacking and for sole source procurements, unless price reasonableness can be established on the basis of catalog or mailed price. The District will negotiate profit as a separate element of the process for each contract.

- public emergency will not permit a delay in competitive solicitation; and
- the awarding Federal agency authorizes this method.

**Contracting with Small and Minority Firms, Women’s Business Enterprise and Labor Surplus Area Firms**

The District will take all necessary steps to assure participation of such firms. Affirmative steps will include:

- placing such firm on a solicitation list;
- assuring that such firms are solicited whenever possible;
- when economically feasible dividing total requirements into smaller contracts or quantities; and
- when economically feasible establishing delivery requests which encourage participation for such firms in which there is no price competition and small cases where cost analysis is performed. Consideration will be given to the complexity of the work, the risk to be borne, contractor’s investment, the amount of subcontracting, quality of contractors’ work on similar work.

Costs or prices on estimated costs will be allowable only to the extent that costs incurred or cost estimates are consistent with Federal cost principals. The District will not use a cost plus a percentage of cost and a percentage of construction cost method.

**Agency Review**

The District will make available, upon request of the Federal agency, all documents, including but not

limited to, procurement specifications; invitations to bid; procurement procedures; pre-award documents.

**Bidding Requirements**

The District will require bonding for all construction or facility improvements ensuring that the awarding Federal agency's interests are adequately protected as provided in federal regulations.

**Contract Provisions**

The District's contracts under the Regulation will include:

- administrative, contractual or legal remedies for contractor breaches and provide appropriate remedies for such breaches;
- compliance with Executive Order (EO 11246);
- compliance with Copeland Anti-Kickback Act;
- compliance with Davis Bacon Act;
- compliance with § 103 and 107 of the Contract Work Hours and Safety Standards Act;
- notice of awarding agency's requirements and regulations pertaining to reporting;
- notice of awarding agency's requirements and regulations pertaining to patent rights;
- notice of awarding agency's requirements and regulations relating to copyrights and rights in data;
- access to contractor's book documents, papers and records which are pertinent to the contract;
- compliance with all applicable standards, order or requirements under §306 of the Clean Air Act, §508 of the Clean Water Act (EO 11738) and Environmental Protection Act Regulations; and
- mandatory standards and policies relating to emergency efficiency contained in the state emergency conversation plan.

**Background Checks**

All District vendors shall conduct criminal record and sexual offender background checks on each of its employees who, under a procurement contract, may provide services on District property or at District events. Copies of such record requests will be provided to the District upon request.

**Faith Based Organizations**

Faith based organizations are eligible to contract with those Districts on federally related contracts on the same basis as any other private organization. In such contracting, the District will not discriminate for or against an organization based on the organization's religious character or affiliation. However, private organizations that engage in inherently religious activities, such as religious workshops, instruction or proselytization must offer these services separately in a time or location separate from any programs or services supported by a federally related District contract.

A faith based organization that contracts with the District on a federally related contract may retain its independence, autonomy, right of expression, religious character and authority over its governance.