

FISCAL MANAGEMENT

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The Superintendent of Education (the "Superintendent") is responsible for preparing an annual budget for adoption by the Board of Trustees (the "Board") of the Biloxi Public School District (the "District"). (See procedures following.)

BUDGET DEVELOPMENT PROCEDURE

The school budget is a statement of policy when adopted annually by the Board. Anticipated income is based on stated allocations from the federal government, the state, and local ad valorem tax within the limits prescribed by state law.

On or before AUGUST 15 of each year, the Board, with the assistance of the Superintendent, shall prepare and file with the levying authority for the school district, as defined in Section 37-57-1, at least two (2) copies of a budget of estimated expenditures for the support, maintenance and operation of the school district for the fiscal year commencing July 1 of such year. Such budget shall be prepared on forms prescribed and provided by the State Auditor and shall contain such information as the State Auditor may require.

In addition, on or before AUGUST 15 of each year, the Board, with the assistance of the Superintendent, shall prepare and file with the State Department of Education such budgetary information as the State Board of Education may require.

Prior to the adoption of a budget, the Board shall hold at least one (1) public hearing to provide the general public with an opportunity to comment on the taxing and spending plan incorporated in the proposed budget. The public hearing shall be held with advance notice at least one (1) week prior to the adoption of the budget. After final adoption of the budget, a synopsis of such budget in a form prescribed by the State Department of Audit shall be published in the local newspaper on a date different from the date on which the county or municipality may publish its budget.

The Superintendent with the approval of the Board may revise the budget at any time during the fiscal year. The Superintendent with approval of the Board may transfer funds to and from functions within the budget when and where needed. It shall be the duty of the Superintendent or his designee and the Board to limit expenditure of school funds during the fiscal year to the resources available. No revision of any budget under the provisions hereof shall be made which will permit a functional expenditure in excess of the amounts available for such purpose. The Superintendent and Board shall authorize the District Business Manager to make adjustments as needed, provided the expenditures are limited to the resources available.

BUDGET ALLOCATIONS

The allocation of the monies to the various departments within a school is the responsibility of the principal and/or the administrative officer of a particular division of a school and shall not exceed the total annual allocation for the school. Accreditation standards should be followed in making allocations.

BUDGET REQUISITIONS

Instructional supplies and equipment shall be requisitioned according to the District's purchasing cycle.

Purpose

The Board of Trustees recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the District and fiscally advantageous for both the District and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the District to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Definitions

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

- 1) **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- 3) **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Board of Trustees. Commitments may be changed or lifted only by referring to the formal action that imposed the constraints originally (e.g., the board's commitment in connection with future construction projects).
- 4) **Assigned fund balance** – amounts intended to be used by the government for specific purposes. Intent can be expressed by the Board of Trustees or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Policy

The responsibility for designating funds to specific classifications shall be as follows:

- A. **Committed Fund Balance** – The Board of Trustees is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.
- B. **Assigned Fund Balance** – The Board of Trustees has authorized the Superintendent and the Business Manager as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year end of not less than 10% of budgeted revenues.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

FEDERAL FINANCIAL ASSISTANCE PROGRAMS

DFC

The Biloxi Public School District shall be in compliance with applicable laws and regulations governing the use of federal assistance funds and the operation of federal assistance programs.

Internal control systems shall be in place to provide reasonable assurances that laws and regulations are being followed.

No federal assistance programs funds shall be used in any way for partisan political activity. (Also see GAHB.)

The school district shall use all federal assistance funds designated for specific programs to supplement, not supplant, state and local funds. After federal funds are discontinued, the programs shall be maintained as needed and as determined by the administration.

Title II, Part A funds are prohibited from paying the salary of any teacher who does not meet every Student Succeeds Act (ESSA) and the State of Mississippi's definition of "highly qualified" teacher.

The district shall treat all children in an equitable manner by seeing that all regular programs are available to bilingual students and that the bilingual program is in addition to the regular instructional program provided by the school district.

**GRANTS, AWARDS, SCHOLARSHIPS AND PROGRAMS
INVOLVING FINANCIAL ASSISTANCE**

DFB

All proposals must receive administrative and Board of Trustees (the “Board”) approval prior to submission; provided, however, the Superintendent or his designee may approve the submission of any grant proposals with the stipulation that if funding is approved, the proposal will be brought to the Board for acceptance prior to obligating the district in any way.

A written description shall be submitted to the Superintendent of Education (the “Superintendent”) or his designee for approval, including the following:

1. Purpose (goals, objectives); nature of program
2. Source
3. Project or program timelines
4. Educational justification
5. Amount requested; total amount required to implement program/project
6. Subsequent cost to the district to maintain program, if applicable
7. Reports required

The Superintendent shall make a recommendation to the Board for approval or disapproval.

All grants must be accepted by the Board prior to implementation, and salaries identified in grants must be in conformance with the district salary schedule.

All funds received in the form of grants, awards, or program support must be turned in to the central business office to be deposited to a special account for each program or project. Requests for expenditure of funds will be made through requisitions as required in the handling of all other such requests for expenditures.

Grant recipients and/or supervisors of programs receiving financial assistance shall be required to keep a running account of grant expenses and maintain a working knowledge of budgetary considerations during implementation of the program or project. Grant recipients and/or supervisors of programs receiving financial assistance shall also be responsible for making all reports required in connection with receipt of such financial assistance, including final reports made to grant agencies or organizations.

Statement of Purpose

This Post-Issuance Compliance Policy (the "Policy") sets forth specific policies of the Biloxi Public School District, Biloxi, Mississippi (the "Issuer") designed to monitor post-issuance compliance:

- (i) with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury Regulations") for obligations issued by the Issuer on a tax-exempt basis ("Obligations"); and
- (ii) with applicable requirements set forth in certificates and agreement(s) ("Continuing Disclosure Agreements") providing for ongoing disclosure in connection with the offering of obligations to investors ("Offerings"), for obligations (whether or not tax-exempt) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934.

This Policy describes various procedures and systems designed to identify on a timely basis fact relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The federal tax law requirements applicable to each particular issue of Obligations will be detailed in the arbitrage or tax certificate prepared by bond counsel and signed by officials of the Issuer and the post-closing compliance checklist provided by bond counsel with respect to that issue. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

This Policy similarly describes various procedures and systems designed to ensure compliance with Continuing Disclosure Agreements, by preparing and disseminated related reports and information and reporting "material events" for the benefit of the holders of the Issuer's obligations and to assist the Participating Underwriters (within the meaning of the Rule) in complying with the Rule.

The Issuer recognizes that compliance with pertinent law is an on-going process, necessary during the entire term of the obligations, and is an integral component of the Issuer's debt management. Accordingly, the analysis of those facts and implementation of the Policy will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and advisors.

I. General Policies and Procedures

The following policies relate to procedures and systems for monitoring post-issuance compliance generally.

- A. The Business Manager (the "Compliance Officer") shall be responsible for monitoring post-issuance compliance issues.
- B. The Compliance Officer will coordinate procedures for record retention and review of such records.
- C. All documents and other records relating to Obligations issued by the Issuer shall be maintained by or at the direction of the Compliance Officer.
- D. The Compliance Officer will review post-issuance compliance procedures and systems on a periodic basis, but not less often than annually.

II. Issuance of Obligations - Documents and Records

With respect to each issue of Obligations, the Compliance Officer will:

- A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").
- B. Confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis.
- C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations with other applicable staff members of the Issuer.

III. Record Retention.

The following policies relate to retention of records relating to the Obligations issued.

The Compliance Officer will:

- A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- C. Coordinate with staff to generally maintain the following:
 - 1. The Transcript relating to the transaction (including any arbitrage or other tax certificate and the bond counsel opinion);
 - 2. Documentation evidencing expenditure of proceeds of the issue;
 - 3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.
 - 4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
 - 5. Documentation evidencing all sources of payment or security for the issue; and
 - 6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

IV. Continuing Disclosure.

Under the provisions of SEC Rule 15c2-12 (the "Rule"), Participating Underwriters (as defined in the Rule) are required to determine that issuers (such as the District) have entered into written Continuing Disclosure Agreements to make ongoing disclosure in connection with Offerings subject to the Rule. Unless the Issuer is exempt from compliance with the Rule or the continuing disclosure provisions of the Rule as a result of certain permitted exemptions, the Transcript for each issue of related obligations will include a Continuing Disclosure Agreement executed by the Issuer.

In order to monitor compliance by the Issuer with its Continuing Disclosure Agreements, the Compliance Officer will take the actions listed below, if and as required by such Continuing Disclosure Agreements. The Compliance Officer may coordinate with staff, and may engage a dissemination agent, counsel, and/or other professionals to assist in discharging the Compliance Officer's duties under these Procedures as the Compliance Officer deems necessary.

A. Compilation of Currently Effective Continuing Disclosure Agreements.

The Compliance Officer shall compile and maintain a set of all currently effective Continuing Disclosure Agreements of the Issuer. Such agreements are included in the transcript of proceedings for the Issuer's respective bond or note issue. Continuing Disclosure Agreements are "currently effective" for purposes of these Procedures (and hence shall be included in the set of Currently Effective Continuing Disclosure Agreements) for so long as the bonds or notes to which they relate are outstanding. As bonds or notes are completely repaid or redeemed, the Compliance Officer shall remove the related continuing disclosure agreements from the set of Currently Effective Continuing Disclosure Agreements.

B. Annual Review and Annual Reporting Requirements.

The Compliance Officer shall ensure that all necessary financial statements, financial information and operating data is filed in the manner and by the filing dates set forth in the Currently Effective Continuing Disclosure Agreements. The Compliance Officer shall review the set of Currently Effective Continuing Disclosure Agreements annually, prior to each annual filing, keeping in mind:

- The financial information and operating data required to be reported under a particular Continuing Disclosure Agreement may differ from the financial information and operating data required to be reported under another Continuing Disclosure Agreement; and
- The timing requirements for reporting under a particular Continuing Disclosure Agreement may differ from the timing requirements for filing under another Continuing Disclosure Agreement.

C. Calendar; EMMA Notification System.

The Compliance Officer shall keep a calendar of all pertinent filing dates required under the Issuer's Currently Effective Continuing Disclosure Agreements. The Compliance Officer shall also subscribe to notification services made available through the EMMA system.

D. Annual Review of Prior Filings.

As part of the annual review process, the Compliance Officer shall also review prior filings made within the past five years subsequent to the last such review of prior filings. If the Compliance Officer discovers any late or missing filings, the Compliance Officer (after discussing the circumstances with the Issuer's dissemination agent, counsel or other agents as necessary) shall "remedy" such prior failures by ensuring that the missing information is filed.

E. Monitoring of Material Events.

The Compliance Officer shall monitor the occurrence of any of the following events and/or other events set forth in the Currently Effective Continuing Disclosure Agreements and shall provide notice of the same in the required manner and by the relevant reporting deadline (likely within 10 days of the occurrence):

- Principal and interest payment delinquencies;
- Non-payment related defaults, if material;
- Unscheduled draws on debt service reserves reflecting financial difficulties;
- Unscheduled draws on credit enhancements reflecting financial difficulties;
- Substitution of credit or liquidity providers, or their failure to perform;
- Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Issuer's bonds or notes, or other material events affecting the tax status of the Issuer's bonds or notes;
- Modification to rights of holders of the Issuer's bonds or notes, if material;
- Calls of the Issuer's bonds or notes, if material, and tender offers;
- Defeasances of the Issuer's bonds or notes;
- Release, substitution or sale of property securing repayment of the Issuer's bonds or notes, if material;
- Rating changes;
- Bankruptcy, insolvency, receivership or similar event of the Issuer;
- The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- Appointment of a successor or additional trustee or the change of name of a trustee, if material.

F. Review of Official Statements.

The Compliance Officer shall review drafts of any Official Statement for a new offering or bonds or notes, with assistance from its dissemination agent, counsel or other agents of the Issuer as necessary, and shall determine that the Official Statement accurately and completely describes the Issuer's continuing disclosure compliance history within the five years prior to the date of the respective Official Statement. This compliance review is not meant to limit the Issuer's other reviews of or diligence procedures relating to its Official Statements.

G. Municipalities Continuing Disclosure Cooperative Initiative.

If the Issuer has previously self-reported to the Division of Enforcement (the "Division") of the U.S. Securities and Exchange Commission (the "Commission") under the *Municipalities Continuing Disclosure Cooperative Initiative* (the "MCDC Initiative"), then the Compliance Officer shall also be responsible, with assistance from its dissemination agent, counsel, and/or other agents of the Issuer, for implementing the undertakings required by such self-reporting. A list of these "undertakings" is set forth in the Division's announcement describing the MCDC Initiative: <http://www.sec.gov/divisions/enforce/municipalities-continuingdisclosure-cooperation-initiative.shtml>.

H. Record Retention.

The Compliance Officer shall retain documentation evidencing the Issuer's annual reviews and its reviews of Official Statements in connection with new offerings as set forth above. This Issuer shall retain this documentation, for each Continuing Disclosure Agreement, for the period that the related bonds or notes are outstanding.

I. Annual Review Checklist.

The Compliance Officer may (or may not) choose to use and retain an Annual Review Checklist to assist in implementing these Procedures.

When gifts are offered to the Biloxi Public School District by citizens, companies, etc., the Superintendent of Education will make a recommendation to the Board of Trustees with regard to the gift, the nature of the gift, etc. Upon the Superintendent's recommendation, the acceptance of the gift would be approved by the Board of Trustees. Such gifts will become the property of the school district. Gifts to the school district must be recorded on a form to be provided by the school district.

Gifts to individual schools, which meet the following criteria, must be considered for approval by the Superintendent of Education. A full description of the proposed gift and a statement of its educational benefits shall be submitted prior to the acceptance of the gift to any individual school.

The criteria for a gift to be acceptable shall include the following:

1. Must become the property of the Board of Trustees of the Biloxi Public School District.
2. Must be compatible with the district's goals, objectives, and standards.
3. Must have a legitimate school use.
4. Must not create an imbalance in educational programming for the school level involved.
5. Must not incur a district responsibility to replace when lost, stolen, or outmoded unless the loss of the item(s) results in a negative quantity of the item for that school when compared to the district standard for the school level involved.
6. Must be paid for in full by the donor with no outstanding liens.
7. Must be recommended by the administration.

Any school principal considering acceptance of a gift on behalf of the district shall follow district policies and procedures involving gifts to individual schools.

The principal shall obtain the Superintendent's approval of a gift prior to proceeding with any binding commitments or contract initiation. Any cost related to installation shall be borne by the donor. Approval of the gift by the Superintendent must be in writing and must be received by the principal before any action is taken to indicate acceptance of the gift by the district and/or the individual school.

GIFTS TO THE SCHOOLS/ADVERTISING

DFKA

Any equipment, property, etc., purchased for or donated to the Biloxi Public School District must be formally accepted by the Board of Education pursuant to DFK. Such gifts and bequests will become the property of the school district.

The Board of Education specifically prohibits acceptance of items donated for display or distribution to students or staff which are promotional and/or which include advertising, logos, commercial, business, or organizational identification without the express written consent of the Superintendent or his/her designee.

The Board recommends that organizations or individuals wishing to make monetary gifts to the district (other than for scholarships or specific educational uses approved by the Superintendent and the Board of Education) consider donations to Biloxi First, Inc., a non-profit organization established to support innovative teaching. Donations to Biloxi First automatically increase the value of such gifts through participation of Biloxi First in the Gulf Coast Community Foundation program and the Biloxi First Endowment Fund.

INVESTMENTS**DFL**

As it relates to investment of surplus funds, this District will comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 37-59-43 as amended, and with all other applicable federal and state laws.

LEGAL REF.: MS CODE as cited

RECEIPTING AND DEPOSITING OF FUNDS**DG**

All persons in the various offices that collect and deposit funds must issue a receipt, using a bound, pre-numbered receipt book, for all monies received by him/her. When deposits are made they are to be for all receipts written since the last deposit made and so indicated on the deposit slip. Deposits are to be made daily as money is collected so that funds are not left in the building overnight. Where a heavy-duty safe or locking vault is provided, change funds may be locked in same, provided it does not exceed limits allowed by the insurance company writing theft coverage for the school district. All monies disbursed will be in accordance with the policies as set forth elsewhere in these policies. The maximum amount permitted to be maintained in buildings overnight may not exceed the maximum allowed for "petty cash" budgets. The building administrator will be responsible for all money stored (please note policy DJB).

BONDED EMPLOYEES - FIDELITY BOND

DH

A blanket fidelity bond is in effect for all school employees in the sum of \$100,000. Certain employees of the district have individual bonds, as required by state law.

EXPENDITURE OF FUNDS**DJA**

The purchasing agents of the Biloxi Public School District are authorized to release payment warrants to vendors prior to School Board approval when it is in the best interest of the school district and/or economically feasible. The circumstances for early release of warrants are primarily (but not limited to) the following: (a) situations where interest would be due to vendors prior to the Board approval; (b) payments to athletic event workers to comply with the rules and regulations of the Mississippi High School Activities Association; (c) travel-related expenditures; (d) petty cash reimbursements; (e) postage; (f) field trip expenditures; (g) club account checks; (h) contracted expenditures, where a signed contract is in place; (i) refund of charges; (j) inter-fund transfers to balance accounts; (k) payroll-related payments/checks. All payments will be included, for approval, on the docket for the next regularly scheduled Board meeting. Payment warrants shall not be issued if the bill is in dispute or in situations when performance is incomplete to the satisfaction of the purchasing agent/s.

AUTHORIZED SIGNATURES

DJAA

The School Board shall authorize the Superintendent, Business Director, and Purchasing Agents to sign checks on all school district accounts. If mechanical check signers are utilized, written policies and procedures shall be developed to safeguard such mechanical check signers. All checks must be signed by any two of the District personnel authorized to sign checks.

Petty Cash

A petty cash fund may be established to handle small payments for incidental items that occur at the local school and/or at the district administrative office. This would include such items as postage, express charges, small supplies and similar items. At no time shall any type of loan, personal or otherwise, be made from the petty cash fund.

The fund will be established by writing a check on the district maintenance fund for the proper amount as authorized by the School Board. This check will be issued at the beginning of the school year upon receipt of a check request from the principal/supervisor responsible for the fund.

Disbursements from the petty cash fund shall be supported by invoices and receipts. These invoice/receipts documentations shall remain with the petty cash fund until the fund is replenished. The sum of this documentation and the remaining cash shall, at all times, be equal to the original amount of the petty cash fund. This shall be periodically checked by the Business Office. The petty cash fund will be replenished when the cash is nearly exhausted. Replenishment takes place by presenting an itemized listing of all disbursements with documentation to the Business Office. After verification by the Business Office, a check is written for the amount of the listing and made payable to the person responsible for the petty cash fund. At the time the Business Office will enter the accounting data for the petty cash fund disbursements into the accounting records, thereby debiting the correct expense account.

The amount for petty cash accounts shall be set at \$200.00 for each school and the Career Technology Center. Also, the maintenance department, athletic department, special education department, school food service department, transportation department and the central office shall be set at \$200.00. Any expenditure involving more than \$50.00 shall be considered in excess of the allowable reimbursement amount from the petty cash account unless approval is obtained from the Business Manager in advance. The requisitioning/purchase order procedure will be followed for amounts in excess of \$50.00. Petty cash accounts will be used for purchases of services and supplies only.

At no time will petty cash be reimbursed in excess of the amounts of the petty cash account. Petty cash accounts must be presented for replenishment to the Business Office at least quarterly (9/30; 12/30; 3/30; and closed out for the fiscal year). No reimbursements will be permitted for expenditures crossing fiscal years.

All petty cash with receipts must be kept locked in a vault or fireproof cabinet in the building.

Change Fund

The Biloxi Public School District recognizes that from time to time, change is needed for certain events involving students' activities. Change funds shall not exceed \$10,000.00 for athletic events. Amounts for other change funds will be established on an as-needed basis, not to exceed \$10,000.00. Deposits shall be made to ensure that this amount does not exceed what is feasible to be on hand for upcoming events as determined by the Superintendent or his designee.

PROCEDURES FOR PAYMENT**DJC**

Personnel are to be paid on the last day of the calendar month in accordance with the terms of their contract. Deductions authorized or required by law are made each month. Other deductions will be made when requested by the employee for those items approved by the Board of Trustees. All requests for deductions by employees shall be in writing to the payroll services office. Salaries will be paid in accordance with the terms of the salary schedule for their job descriptions.

Before the first payment is made for each contract period, all personnel shall have on file in the personnel office the following:

- A. A signed contract for current school year
- B. All forms needed by the payroll services office
- C. Membership application to the Public Employees' Retirement System of Mississippi
- D. Copy of licensed birth record or other acceptable proof of age
- E. Social Security card (photostat)

In addition to the above, licensed employees must also have on file:

- A. Complete application, together with not fewer than five (5) reference evaluations
- B. Valid/appropriate teaching license or notification of approval from Office of Teacher Certification
- C. Verification of prior teaching experience (if applicable)
- D. Official college transcript(s) for all degrees earned
- E. Verification of PRAXIS

In accordance with state law, the first payment of said contract for teachers shall be on the last day of the month in which students first begin attendance.

PAYROLL PROCEDURES - REQUIRED FORMS

DJCA

A Mississippi State Retirement Application and all required payroll forms, including a withholding statement, must be on file in the payroll office of the Biloxi Public School District before the employee reports for the first working day of the contract period. The district has adopted a payroll administrator system of internal control that is managed under supervisory assignments established by the district.

GROUP INSURANCE**DJCBC**

In accordance with state law, the Biloxi Public School District participates in group insurance programs. Payroll deductions only for district-approved insurance programs may be made upon request of the employee and with permission from the Superintendent of Education or his designated representative.

TAX-SHELTERED ANNUITY PROGRAMS

DJCBE

1. Any regular full-time employee of the Biloxi Public School District, working at least 20 hours per week, is eligible to participate in an approved tax-sheltered annuity, voluntary insurance program.
2. Employee requests for termination of tax-sheltered annuity and other non-cafeteria voluntary insurance programs must be made in writing to the payroll office at least one (1) month prior to effective date.

Insurance companies will not be permitted to visit the schools without prior written approval of the Superintendent or his designee.

GARNISHMENT OR LEVY

DJCBF

Each employee of the school system is expected to attend to his/her own personal business affairs. When a garnishment or levy is received in the administration office, the employee, unless otherwise informed in writing, will be notified through the business office building principal or supervisor. The employee is then expected to secure a release before the next paycheck is issued. Failure to do so will result in such garnishments or levies being attached to the release for same and placed in that employee's personnel file.

Out-of-District Travel

It is recognized that by assignment or by request, individual employees of the Biloxi Public School District (“District”) may have just cause to perform official school or district business travel. Such travel may include, but is not limited to, performance of prescribed duties, attendance at professional meetings, participation in workshops or seminars, service on educational committees, representation of the school or District at approved events, and pick-up or delivery of educational items, materials, equipment, or personnel.

All requests to attend professional meetings shall be submitted in writing through the principal or immediate supervisor to the District Personnel Director (or his or her designee) no later than ten (10) school days prior to the meeting/activity. Reimbursement for travel, lodging, meals, registration, and other items related to these meetings or activities will be made only for personnel who attend with prior approval or at the request of the administration. Meal reimbursement will not be allowed for trips that do not require an overnight stay. Receipts must be attached to the School Business Leave Form for all items other than meal per diem. Meals per diem reimbursement shall be based on the daily rate permitted by the Mississippi Code of 1972, Section 25-3-41, Mississippi Code of 1972, as amended.

Annually, the District budget shall designate travel funds for the performance of administrative duties. When available, funds shall also be budgeted for teachers and other employees’ official travel. Travel may be approved with or without provisions for reimbursement.

When the appropriate authority approves out-of-district travel for reimbursement, the individual performing the travel shall be reimbursed according to rates and procedures as specified by Mississippi Code of 1972, Section 25-3-41, Mississippi Code of 1972, Section 25-3-41, which serves as the procedure for this policy and in keeping with the standards set forth by the Mississippi Department of Finance and Administration, State Fiscal Management Board, other applicable sections of the Mississippi Code of 1972, as amended, and the Internal Revenue Code for non-taxable reimbursements. The Biloxi Public School District will change the rates at the beginning of the month following notification of rate changes to be in compliance with the rates used by the State of Mississippi. In-state and out-of-state high-cost area reimbursements shall be made based upon the actual meal costs in those cities on a sliding scale, not to exceed the rates permitted by applicable sections of the Mississippi Code of 1972.

Tickets for air travel or transportation by a private carrier may be purchased by the District upon approval of the school business form. Parking fees, tolls, limousine services, taxi fares from airport, tips, baggage, and other miscellaneous charges will be reimbursed upon return of the school business form with the submission of receipts. Transportation in a private vehicle shall be reimbursed in the amount approved by Mississippi Code, Section 25-3-4-11. Google Maps will be used to estimate round trip mileage from the employee’s work location to the travel destination for the purpose of pre – trip travel cost estimations. Reimbursement will be for each mile actually and necessarily traveled in the employee’s automobile or other private vehicle, not to exceed the cost of round trip “Tourist Class” airfare for out-of-state trips, plus any incident costs incurred by flying. The school District will not be responsible for accidents or liable for damage resulting there from.

In-District Travel

It is recognized that certain positions within the Biloxi Public School District are required by job description to travel extensively within the school District. The Biloxi Public School District Board of Trustees authorizes the payment of standard travel reimbursement for in-district travel for the following positions under the guidelines provided:

- Teachers and teacher assistants with assigned duties at more than one school during the instructional day (maximum of 500 miles per month) and
- Student services and special needs personnel, including, but not limited to, nurses, bilingual tutors, homebound instructors, case managers, and functional behavior specialists required to provide services at more than one work site during the instructional day (maximum of 500 miles per month), and
- Support personnel such as maintenance personnel, technology personnel, and other office staff that are not provided a school vehicle for the performance of duties such as purchasing miscellaneous supplies and performing jobs at different schools (maximum of 500 miles per month), and
- Administrative personnel required to travel frequently to schools for purposes of performing normal job functions (maximum of 500 miles per month).
- Other employees as approved by the Superintendent (or his designee).

Such travel shall be from the site of initial reporting to the additional site(s) at which prescribed contractual duties are performed. Such travel shall terminate each day at the last site at which contractual duties are performed.

Persons seeking reimbursement for in-district travel must maintain a Travel-Log-In-District Form and submit the completed and signed log within five (5) working days following the last working day of the month for which the travel is claimed. The individual performing the travel shall be reimbursed according to rates and procedures as specified within the standards set forth by the Mississippi Department of Finance and Administration, State Fiscal Management Board, applicable sections of the Mississippi Code of 1972, as amended, and the Internal Revenue Code for non-taxable reimbursements. The Biloxi Public School District will change the rates at the beginning of the month following notification of rate changes to be in compliance with the rates by the State of Mississippi.

Mileage between District sites for reimbursement purposes shall be credited as shown on the chart of mileage provided by the District's Business Office.

All in – district travel must be approved by the supervisor of the position and may be denied if funding is not available.

Mississippi Code, Section 25-3-41, Mississippi Code of 1972 as amended.

PURCHASES

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The Board of Education has selected the Superintendent, Business Manager, Purchasing Director, and Assistant Business Manager as its purchasing agents. The purchasing agent is authorized to obligate school funds for procurement purposes.

All purchases will be made under provisions of appropriate sections of the Mississippi Code, 1972, as amended.

The Board of Education has elected and designated the Superintendent of Education to determine emergency situations and to act as required by state law in carrying out all emergency purchases.

All purchases for any school activity made by school personnel, clubs, classes, or individuals will be made by use of an authorized purchase order substantiated by a requisition recommended for approval by the principal and/or the appropriate supervisor and any other designated school officials.

Requisitions for all school purchases will be submitted by authorized staff members only.

Purchases made without proper approval will be the personal obligation of the purchaser.

Provisions for purchases with principal's approval may be made from petty cash as established under Section DJEA.

I. Purchasing

Purchasing should be based on careful planning for both short- and long-range needs for materials, equipment, supplies and services.

A catalogue of items stocked in the school warehouse, with costs of these items, will be published and made available.

II. Requisitions - purchase orders will be issued only upon receipt of a completed requisition

- A. Type the requisition and include a clear, concise description of articles requested, quantities, pricing and budget account.
- B. Indicate catalog numbers of each item, page, and date of catalog, school or department name, date, and recommended vendor.
- C. The principal/supervisor must, after careful analysis of needs and budget, forward approved requisitions to the district purchasing department.
- D. If the purchase order exceeds \$10,000.00, it will be forwarded to the Superintendent or his designee for approval. All purchases exceeding \$5,000.00 will be required to observe bidding regulations in accordance with State of Mississippi and Biloxi Public Schools bidding procedures.
- E. A minimum of two (2) weeks must be allowed for processing of requisitions during the regular school year. Exceptions to the minimum processing time are: requisitions requiring attached or additional information, requisitions required to observe bidding processes (exceed \$5,000.00), and/or incomplete requisitions.
- F. General fixed assets that cost \$1,000.00 or more and all assets referred to as "walkable" assets must be charged to an account having the appropriate function. An inventory is required at the end of each fiscal year for all general fixed assets. Note that carpeting, tile, drapes, shades, etc., are NOT general fixed assets. Appropriation numbers will be assigned by the business director/department. Authorization of appropriation numbers will occur only after verification of available funds.
- G. Requisitions should list items of a like nature which can be purchased from a single vendor and charged to the same account. Do NOT mix supplies and equipment on the same requisition which are to be purchased from two vendors or charged to two accounts.
- H. The principal or administrator must maintain a file of all open orders in the school or administrative office.
- I. Disapproved requisitions will be returned to the originating source. Principals and other supervisors having budgetary responsibility must deduct all purchases from accounts' budget balances. Over-budget situations will be dealt with by the appropriate supervisor.

III. How the purchase is made

- A. Purchases totaling below \$5,000.00 will be handled on an open market basis, unless the bidding process will be beneficial in relation to time and cost.

- B. Purchases totaling between \$5,000.00 and \$75,000.00 may be secured by observing State procurement procedure for: the formal bidding process, informal bidding process, State contract purchasing, and/or single source purchasing. Once the requisition is approved by the Superintendent, a purchase order will be issued. The purchase information and/or tabulations will be presented as "after-the-fact" at the next School Board meeting.
- C. Purchases above \$75,000.00 may be made through the formal bidding process (with exceptions noted below) only after advertising for competitive sealed bids for two (2) consecutive weeks. The bid opening must be at least seven (7) working days after the last published notice. Bids on construction projects in which the estimated cost is in excess of \$75,000.00 shall not be opened in less than fifteen (15) working days after the last notice is published and the notice for the purchase of such construction shall be published once each week for three (3) consecutive weeks. The awarding of contracts will meet specifications and other requirements as stated by state purchasing laws and School Board policies. Exceptions to purchases over \$75,000.00 are: purchases made through the State of Mississippi State Contracting process; purchases made through the Single Source process; services and/or resale items.
- D. Specifications necessary for bidding processes must be typed and mailed by the purchasing office to all vendors prior to official openings. The person who initiates the requisition has the responsibility of providing the purchasing office with clear and complete specifications. Any quotes that accompany a requisition are to be considered only as guidelines and will not take the place of quotes by the purchasing office unless they are deemed acceptable by the purchasing agent/manager.
- E. Bids and quotes are officially received by the purchasing office. Recommendations to the Board will be based on lowest price, consistent with quality and service. The best interest of Biloxi Public Schools shall be given first consideration. The lowest and best bid is the lowest bid meeting specifications. When the best bid is not the lowest bid received, a reason for recommending rejection must be presented to the Board during the formal bid approval process. If the bids received are on technical items unfamiliar to the purchasing manager, evaluation will be made in conjunction with the using department and/or any other authoritative source available.
- F. Upon approval by the Board, when Board action is required, a purchase order is processed and mailed to the successful bidder.

IV. Authority to issue purchase orders

- A. All purchases of goods, services, and equipment for which the Board will be responsible for payment must be made on an official purchase order, properly approved and executed, except as is indicated in section "C" below. Purchase orders will be issued only by the district purchasing agent, Business Manager, or District Superintendent. Each purchase order must be accompanied by a requisition properly approved. See #II preceding.
- B. No person is authorized to pick up, receive, or receipt any material, supply or service for Biloxi Public Schools unless proper authority is secured through the purchasing agent and/or business manager/director.
- C. The Biloxi Public Schools recognizes that there may be instances when it will be necessary to depart from normal purchasing procedures. With that in mind, the following exceptions for purchases are authorized. The purchase information will be presented to the Board of Trustees at the next regularly scheduled meeting.

1. Emergencies - The Superintendent or his designee has authority to determine that an emergency condition exists such that a delay for competitive bidding would be detrimental to the interest of the Board of Trustees. In such cases, the provisions for competitive bidding shall not apply and the Board shall approve payment for such emergency purchase or repair evidenced by a written description of the event in the next Board minutes.
2. Repairs to equipment and approved contracts.
3. Perishable supplies or foods purchased for use in connection with the school lunch, or homemaking programs.
4. Purchases secured through the state contract and EPL, K-12 ELL programs.
5. Purchases of all types of insurance and bonds.
6. Purchases of gas, diesel fuel, oils and other petroleum products, provided the purchasing office documents the solicitation of quotes/bids to secure the lowest and best price or participate in the State Contract Purchasing Program.
7. Any and all payments in connection with employee payrolls.
8. Utilities.
9. Waste pick-up services, pest control services, and recycling services.
10. Auditing and legal services.
11. Noncompetitive items available from one (1) source only (Single Source items).
12. Other defined services authorized by the Superintendent of Education or his designee.
13. Reissuance of voided or lost checks.

V. Food Service

The District Food Service Department will observe the District procedures for procurement, State Child Nutrition Program guidelines and Federal USDA regulations. The District Food Service Department is authorized to utilize a food service management organization to coordinate and operate meal preparations and serving procedures. The food service department may actively participate in the state food purchasing program.

VI. Activity fund purchases

- A. Purchases made from school activity funds which are financed in total with public funds must comply with State purchasing regulations.
- B. Activity funds must follow the procedures of Section VII-XI below.

VII. Receiving procedures/Timely Payments Law

- A. The public purchases law, as amended by House Bill 999 of the 1986 legislature (known as the Timely Payments Law) specifically requires keeping a record of the dates of receipt, inspection, and approval of the goods or services purchased. Payments are required to be made not later than forty-five (45) days after receipt of the invoice and receipt, inspection and approval of the goods or services; but in the event of a bona fide dispute, only the amount not disputed is to be paid, with settlement of the dispute within thirty (30) additional days.
- B. Acceptance: Each delivery received at the school or warehouse must be inspected and approved within one (1) calendar week from its arrival. The building administrator/supervisor must inspect and approve the shipment, recording dates received, inspected and approved.
- C. Receiving copy of purchase orders: Immediately following receipt and inspection, the principal must forward to accounts payable either 1) the receiving copy of the purchase order indicating the date received and signature of approval, or 2) a letter or memo to accounts payable explaining why the shipment is not approved for payment. Since partial shipments must now be paid for rather than waiting for back-orders to clear, the school may request cancellation of back-orders. Valid reasons for not paying an invoice in its entirety include: the quantity shown as shipped was not received; and items were substituted from the original order and are not acceptable

VIII. Purchase and repairs

- A. Individual purchase orders for purchases amounting to \$10,000 or more must be approved by the Superintendent or his designee.
- B. Calls for routine repairs must be placed either by or with the approval of the director of maintenance or technology director for the purpose of maintaining a repair log, and where applicable, obtaining an estimate of the cost involved.
- C. Calls for services for pest control and fire extinguisher work should be directed to the Director of Maintenance, where a repair/service log is to be maintained.
- D. Calls for telephone repair service should be directed to the District Technology Director. Requests for new telephone service must have approval of the Superintendent.

IX. Preview materials

- A. Preview materials are to be requested by letter addressed to the vendor with an identified list of materials. The letter should be signed by the principal and/or director. A copy of the letter requesting preview materials is to be forwarded to the purchasing agent by the principal or director.
- B. The following statement is to be included on all letters requesting preview materials: "Should the materials receive local approval and budgetary funds are available, a purchase order will be issued by the district; otherwise, the preview materials will be returned promptly."

X. Publications

Publications will be requested in the same manner as other purchase requests, using the purchase requisition procedure.

XI. The following is a group of policies and procedures to be employed in the utilization of any district budget, class, club, or activity fund:

A. Petty cash purchases (also see DJB)

Each principal/supervisor assigned an annual budget shall have a Petty Cash Fund, as determined by the business manager with the approval of the Superintendent. A report must be completed, listing each disbursement, and must be submitted for replenishment. A paid receipt for each expenditure must accompany the replenishment request. Where a cash ticket or receipt cannot be obtained, a statement signed by the individual receiving the cash shall suffice (statement must include description of items purchased, together with quantity and costs). Each custodian of a petty cash fund will be personally responsible for the amount of petty cash in his/her custody.

1. Principal/supervisor approval must be secured before the purchase.
2. The principal/supervisor may advance cash, pending an invoice after purchase is completed.
3. The appropriate account will be charged with the expenditure when the principal/supervisor's Petty Cash Fund is reimbursed.
4. If the principal/supervisor's Petty Cash Fund is in the process of being replenished and a specific need arises, the accounting office may issue an advance to the principal/supervisor for specific expenditures.
5. Reimbursements to petty cash funds are not to exceed \$200.00. Petty cash funds may be replenished on a monthly basis, but all must be replenished on a quarterly basis.

B. Purchases for planned activities where supplies can be determined well in advance:

1. A requisition should be prepared, itemizing the needed supplies and bearing the club sponsor's and the principal's/supervisor's signatures.
2. The standard purchasing procedures will be followed. Targeted purchase order issuance time is two (2) weeks.
3. If the requisition exceeds \$5,000.00 and will be \$75,000.00 or below, price quotations may be secured from at least two vendors by the purchasing agent. Tabulation by the purchasing agent and approval of the award by the Board of Trustees are required. The requisition may also follow the formal bid process.
4. If the requisition exceeds \$75,000.00, formal bid procedures, state contract purchasing, or single source processing is required.

C. Purchases of supplies and goods for resale (these purchases may be considered as one-source items):

1. The originator shall obtain prior approval from the principal/supervisor, and the Superintendent of Education or his designee, must approve in writing all fund-raising activities prior to arrangement for the purchase of the supplies for resale. All booster clubs, PTA organizations, and other outside activity groups will secure permission prior to arrangement for purchase of items for resale.
2. No activity or fund-raising project shall employ any elementary student in door-to-door or off-campus solicitation.

3. A requisition for purchase of supplies for resale shall be prepared and processed according to District purchasing procedures.
4. The Biloxi Public School System will not receive deliveries nor accept responsibility for fund raising items or items for resale sponsored by outside organizations such as PTA, booster clubs, etc.

D. Purchase of equipment.

A requisition will be submitted to the principal/supervisor and designated school officials. Normal purchasing procedures will be followed.

E. Cash collections:

Any cash collection from a student or for any club or activity will be receipted through a prenumbered receipt book by the principal's office and deposited daily into the proper fund.

F. Accounting:

The Accounting Office will maintain separate funds for each secondary school club or activity and one general fund for each school. However, only one bank account will be used. Receipts will be classified as to source and expenditures by object classification for each fund. Previous year's balance and receipts less disbursements will equal current balance. The balance will be reconciled upon request of the principal. At the end of each fiscal year, all accounts will be audited by the CPA firm which audits the school accounts.

G. Payment of purchase orders:

1. Prior to payment of a purchase order, the Accounts Payable Office must have the following:

- a. Purchase order copy;
- b. Itemized invoice (not a monthly statement) or receipt;
- c. Receiving copy of the purchase order;
- d. Presentation on the Monthly Docket of Claims. Estimated time is within forty-five (45) days after completion of the order.

1. Payment – District purchase card (credit card) may be used in lieu of a written check for purchases approved by the purchasing agent. These payments must follow the current state and school district regulations and procedures for purchases.

H. Receiving of goods and services:

When a purchase order is issued, the original is filed with the vendor; the second copy is filed with the purchasing department; the third copy is filed with the receiving department; and the fourth copy is filed with the accounting department. All purchase orders are normally delivered to the warehouse. However, if the goods purchased are perishable, or if the vendor will not make delivery, a principal or supervisor, with the approval of the purchasing agent, can receive the goods and will be sent the receiving copy of the purchase order. Unless a principal or supervisor has the receiving copy, said principal or supervisor should not receive the goods directly from the vendor or freight company, but should direct delivery to the school warehouse. In the event that the originator feels that it is necessary for goods to be delivered directly to the school, the District Purchasing Agent may, upon written request of the originator, approve such direct deliveries.

When goods are received by a principal or supervisor, the following procedures should be followed:

1. Before signing the freight bill, check contents to assure that there is no damage which occurred in transit. Verify quantities received against the vendor's packing list or delivery ticket. If there are any exceptions, write these on the face of the freight bill and have driver sign the bill on its face. Then sign as to receipt of the goods with exception noted. If contents are damaged beyond use, refuse shipment for return to vendor and notify the purchasing agent.
2. If goods are acceptable and purchase order is complete, sign receiving copy of order and attach freight bill copy and packing list and send to purchasing department. If there is an exception as to condition, quantity over or short, or damage in transit, notate same on receiving copy of order before sending it to purchasing department.
3. After receiving goods and sending receiving copy of purchase order to accounting, if goods are found to be defective or if there is any other exception, notify purchasing agent.
4. When delivery is received from the school warehouse, verify quantities before signing for delivery.
5. Items 1-3 will ensure compliance with current ICC regulations and the Uniform Commercial Code as to receipt of goods. If the procedures are not followed, the school district will be liable for payment for defective or missing goods.

I. Activity Transportation, Travel, Meals, and Lodging:

Transportation - School buses can be used for field trips where scheduling permits. Since the school district has a limited number of buses, private transportation by parents, teachers, and others is permissible for local trips. The school district will pay for transportation or provide transportation only as follows:

1. Private transportation - Prevailing rate per mile. Payment will be made by requisition approved in advance by principal/supervisor and Superintendent of Education or his designee.
2. Public carrier transportation - A requisition should be submitted in advance at least five (5) weeks before the trip is to be made. The bus companies need a minimum of four (4) weeks to schedule.
3. Student Meals - Payment only on an approved requisition will be made by the school district as follows: An allowance of \$7.00 per person, per meal for breakfast, lunch and the evening meal.
4. Lodging - The school district will issue a purchase order based on the requisition from the appropriate account and approved by the principal and the Superintendent of Education or his designated representative
5. Any cost incurred shall be charged to the appropriate account.
6. The Director of Transportation shall invoice the appropriate account for use of district-owned school buses.
7. The Superintendent of Education, or his designee, at his/her discretion, may approve additional expenditures.

J. Payment for working at athletic events;

Workers for senior high school and junior high school athletic events will be paid according to the scale established by the Board of Trustees.

The Athletic Fund will be charged for these expenses.

PURCHASING - PROCEDURES FOR PAYMENT

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Before payment is made by the Biloxi Public School District in connection with any purchase order, the vendor must complete the purchase order to the extent that in the interpretation of school personnel it is substantially complete; i.e., it fulfills and meets the requirements of the school district as determined by the purchasing agent or his/her designee. The vendor will send the invoice to the district only upon such completion.

All terms and conditions listed on purchase orders of the Biloxi Public School District will be made a part of the district's bid proposal letter, which the vendor will accept by signing and submitting with the bid.

Refreshments/Meals at Board Meetings

A meal or refreshments may be provided for meetings or training sessions of the School Board when such is deemed necessary to prevent disruption of business if the Board determines that such is a necessary and reasonable expense of the meeting.

Professional Development and Staff Meetings

Reasonable refreshments may be provided for meetings and training sessions related to the professional development and staff meetings of the Biloxi Public School District employees. Professional development and staff meetings should be scheduled to cause as little inconvenience to staff members as possible. Additionally, working breakfasts, lunch and dinner meals may be provided when necessary to prevent interruption of the meeting and are consistent with related goals or functions of the District.

Student Meals and Refreshments

Activity funds (and athletic funds) may be used to provide the cost of meals for students participating in events and competitions. The students who are provided meals must be representing the Biloxi Public School District in school related programs, and the amount used for meals must be deemed reasonable and approved by the principals or athletic director and the Superintendent (or his designee).

PURCHASES BY EXTERNAL GROUPS OR ORGANIZATIONS
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DJEAB

All purchases by external groups or organizations, intended for school use must have approval by the Board of Education. The items, when purchased for school use, will become the property of the Biloxi Public School District.

FEDERAL PURCHASING AND PROCUREMENT

The Biloxi Public School District shall comply with all state and federal laws regarding purchasing and procurement. The implementation of this guidance is to reduce administrative burden and risk of waste, fraud, and abuse for federal awards.

When utilizing federal funds, district staff must strictly adhere to the guidance and rules outlined by the Office of Management and Budget (OMB) in the Uniformed Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 Part 200); including but not limited to the following:

- Federal purchases of services under \$10,000 are considered "micro purchases." The purchase orders for micro purchases may be awarded without soliciting any competitive quotes if the costs are deemed reasonable. To the extent practicable, these purchases should be distributed equitably among qualified suppliers.
- All federal purchases of services between the amounts of \$10,000 to \$250,000 must have at least two (2) price or rate quotes. Any services over \$250,000 will need to follow the competitive bidding process.

The State of Mississippi is **more restrictive** on the purchase of goods (commodities); therefore, district staff must also adhere strictly to the guidance and rules outlined by the Mississippi State Purchase Law Summary, including the following:

- Purchases which do not involve an expenditure of more than \$5,000, exclusive of freight and shipping charges, may be made without advertising or otherwise requesting competitive bids.
- For all (irrespective of funding source) purchases of goods (commodities) between the amounts of \$5,000 and \$75,000, exclusive of freight and shipping charges, districts must have at least two (2) price quotes.
- For all (irrespective of funding source) purchases of goods (commodities) over \$75,000, exclusive of freight and shipping charges, must adhere to the Mississippi State Purchase Law Summary which requires the application of competitive bidding process.

The superintendent or designee shall develop procedures for the support of this policy.

PURCHASING - BIDS AND QUOTATIONS

DJED

The school district shall comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 31-7-13 as amended, and with all other applicable federal and state laws and regulations relating to bids.

All bids in excess of \$10,000.00 must be accompanied by a bid bond in the amount of five (5) percent of the total cost of the bid items. A licensed check may be substituted in lieu of a bid bond. Such bid bond must be issued by a licensed agent, and all bids must comply with any and all other provisions of Mississippi State Law and any other regulations which may be specified by the Board of Education.

A performance bond is required when determined appropriate by the Board of Education. A licensed check may be substituted in lieu of a performance bond.

Purpose of Policy

The policies and procedures set forth herein and issued by the Biloxi School District, establish the guidelines relating to the filing, hearing, decision, and appeal of protests by any actual prospective bidder or contractor who is aggrieved in connection with the bidding or award of a contract.

II. Definitions

When used in reference to this policy:

1. The term "Protestor" means any actual or prospective bidder or contractor who is aggrieved in connection with the bidding or award of a contract which meets School Board approval requirements and who files a protest.
2. The term "Interested Party" means any party who has identified him/herself in writing as such to the Child Nutrition Director/Supervisor.
3. The term "Board Attorney" means the individual assigned by the Superintendent of the Biloxi School District to provide legal assistance to the Foodservice Administrator.
4. The term "Board" means the membership of the Biloxi School District Board of Trustees.

III. Right to Protest

Any actual or prospective bidder, offerer, or contractor who is aggrieved in connection with the solicitation or award of a contract which meets Board approval requirements may file a protest.

IV. Subject of Protest

Protestors may file a protest on any phase of solicitation or award including, but not limited to, specifications, bid solicitation, or award.

V. Authority to Resolve Protests

The Superintendent or his/her designee shall have the authority to settle and resolve a protest of an aggrieved bidder, offerer, or contractor, actual or prospective, concerning the specifications, solicitation, or award of a contract.

1. Protest of Specification/Product Code Number: Within ten (10) calendar days of the date the Invitation to Bid is mailed, the protestor must submit in writing to the Superintendent the reason for the protest. The Superintendent shall review specifications and product code numbers and based on the facts:
 - a) issue an addendum
 - b) withdraw solicitation and rebid
 - c) reject protest
2. Protest of Award: Protest filed against bid award must proceed with steps VI-XX.

VI. Filing of Protest

1. Time for Filing: Protests shall be made in writing and submitted in an envelope labeled "Protest" to the Superintendent within seven (7) calendar days after the protester knows or should have known of the facts giving rise thereto. A protest is deemed filed when received by the Superintendent.
2. Limitations on Time for Filing: No protest will be entertained if filed more than seven (7) calendar days after the award of a contract.

VII. Content of Protest

The written protest shall contain the following:

1. the name, mailing address, telephone number, and fax number of the protestor.
2. appropriate identification of the procurement or contract protested.
3. a statement, in sufficient detail, of the facts upon which the protest is based, including the effective date of any alleged grievable action and why such action is believed to be in error.
4. supporting exhibits, evidence, or documents to substantiate any claims unless not available within the filing time, in which case the expected date the information will be available shall be indicated; and,
5. a statement of the relief requested.

VIII. Notification

Upon receipt of a written protest, the Superintendent shall submit a copy of the protest to the Board Attorney and the Foodservice Administrator.

IX. Stay of Procurement

In the event of a timely protest, the district shall not proceed further with the solicitation or award of the contract until the resolution of the protest, unless the Superintendent, after conferring with the Foodservice Administrator, makes a determination that in order to protect substantial interests of the school district, it is necessary to go forward with the solicitation or award of the contract.

X. Additional Information- Time for Filing

Any additional information requested by any of the parties should be submitted within the reasonable time period established by the requesting source in order to expedite consideration of the protest. Failure of any party to comply expeditiously with a request for information by the Superintendent may result in the protest being resolved without additional information being considered.

XI. Protest Process Committee

The Superintendent shall appoint a committee to review all protests. The Foodservice Administrator, shall present the protest materials to the Protest Process Committee who shall consist of:

1. Superintendent
2. Personnel Director
3. Student Services Director

XII. Scheduling of Protest Conference

When a protest is filed, the Superintendent shall determine if a protest conference is needed and appropriate. If so, a date, time, and place for the protest conference will be scheduled and a notice of same will be sent via personal delivery or by certified United States Mail, postage prepaid, return receipt requested, to the protestor, the procuring school district or institution, and any interested party.

XIII. Rescheduling of Protest Conference

Continuances requested by any party to the protest shall be granted within the discretion of the Superintendent only for good cause shown.

XIV. Failure to Appear at Protest Conference

If a protestor, without good cause, fails to appear at the protest conference, such failure will be deemed a withdrawal of the protest and the Superintendent shall dismiss the protest and such dismissal shall be final and conclusive.

XV. Conduct of Protest Conference

So as to encourage the amicable resolution of a protest, the protest conference is informal, and no witnesses are examined. However, if there is anyone that a party believes can provide pertinent input, the party may have that person present to be interviewed at the conclusion of the conference and before a decision is made.

The protestor has the burden of proving that the specifications, bidding, or award of the contract was in error and merits the relief requested.

The Superintendent shall have the authority to maintain the decorum of the conference and shall take reasonable steps to do so when necessary, including clearing the conference room of any person who is disruptive.

XVI. Decision Upon Completion of Protest Process

The Superintendent shall, within a reasonable time after the conclusion of the protest process, prepare a written decision. A copy of such decision shall be sent by personal delivery or by certified United States Mail, postage prepaid, return receipt requested, to the protestor, any interested party, and the Foodservice Administrator. The decision of the Superintendent shall be final and conclusive unless fraudulent or unless a timely request for a review by the Board is filed.

XVII. Review by the Board

1. **Right to Review:** Any protestor or interested party who participated in the conference, or the procuring agency aggrieved by the final decision of the Superintendent may file a written request for review by the Board.
2. **Time for Filing:** Requests for review by the Board shall be filed with the Board with copies of same being sent to the Superintendent, the Foodservice Administrator, and any interested party who participated in the protest, by personal delivery or by certified United States Mail postage prepaid, return receipt requested, within three (3) calendar days after receipt of the decision of the Superintendent.
3. **Content of Review Request:** The written request for review by the Board shall contain, at minimum, the following:
 - 1) the name and mailing address of the person filing the request for review.
 - 2) a copy of the written protest originally filed.
 - 3) copies of all documents which have been produced thus far in the protest proceedings.
 - 4) a copy of the decision of the Superintendent.
 - 5) a statement, in sufficient detail, of the facts relied upon to substantiate a claim that the decision of the Superintendent is in error; and
 - 6) a statement of the relief requested.

4. **Decision on Review:** The Board shall issue a final written decision within a reasonable time after the final date for filing all documents to be considered on review. A copy of such decision shall be sent by certified United States Mail, postage prepaid, return receipt requested, to the part filing the request for review, the Superintendent, the Foodservice Administrator, and any interested party who participated in the protest. A determination of an issue or fact by a quorum of the Board shall be final and conclusive unless arbitrary, capricious, fraudulent, or clearly erroneous.

XVIII. Exhaustion of Remedies

Except as may be authorized under federal law, no protestor may file a petition for judicial review with a court of competent jurisdiction (that court being in Harrison County, Mississippi) until a final written decision has been issued by the Board.

XIX. Time Limits

If a protest is not filed within the time limit set forth herein, it will be considered waived. If a request for review by the Board is not filed within the specified time limit, it will be considered waived, and the decision of the Superintendent shall be final and conclusive.

XX. Amendment of Rules, Etc.

The Board may, from time to time, amend these rules or promulgate new rules. If any one or more of these rules is found to be invalid by a court of competent jurisdiction, such finding shall not affect the validity of any other of these rules

The Biloxi Public Schools' Board of Education hereby adopts the following policies and procedures as the Biloxi Public School (District's) Fixed Assets Accountability Plan. In compliance with standards established by the State Auditor's Office for verification of fixed assets and the auditing of fixed assets records, the following will be observed in the managing of all fixed assets. The District Business Director will assign a district fixed assets manager and a site inventory manager for each site within the District.

I. Verification of fixed assets

A. Accounting policies: classifications

1. Definitions of all major fixed asset classifications
 - i. Land—includes all land owned by the school district.
 - ii. Buildings—includes all buildings owned by the school district. Primarily: school buildings, administration buildings, athletic field houses, gymnasiums/auditoriums and portable classrooms.
 - iii. Improvements other than buildings—includes all athletic fields, lighting, bleachers, and other improvements that can not be directly associated with a particular building.
 - iv. Mobile equipment—includes all school buses and district-owned automobiles, trucks, vans, lawn maintenance equipment, tractors, etc.
 - v. Furniture and equipment—includes all furniture and equipment contained in the buildings of the school district that meet asset capitalization requirements of the school district.
 - vi. Leased property under capital leases—includes all fixed assets that are being acquired under a lease/purchase arrangement.
 - vii. Construction in progress—includes all buildings and facilities that are currently under construction.

B. Valuation: In addressing the valuation of fixed assets, the following will be observed.

1. All purchased assets will be valued at historical cost or estimated historical cost where original cost verification is unavailable.
2. All donated assets will be valued at fair market value at the time of the donation.

C. Interest Capitalization: The school district will not capitalize interest unless required to do so by GAAP.

D. Capitalization: The following capitalization process of all fixed assets will be used (capitalized).

1. The district will capitalize all assets with a useful life of greater than one year and with a historical cost of at least \$1,000.00.
2. The district will capitalize all "highly walk able" items. "Highly walk able" items will include but not be limited to:
 - i. Cameras and camera equipment
 - ii. Cellular phones
 - iii. Chain saws
 - iv. Computer components
 - v. CPU components (external hard drives, printer, scanner, fax) (greater than \$250.00)
 - vi. Dictating equipment
 - vii. DVDs (greater than \$250.00)
 - viii. Generators
 - ix. Lawn maintenance equipment (blowers, mowers, weed eaters, etc.)
 - x. Motorized vehicles
 - xi. Radios (two-way)
 - xii. Tape recorders
 - xiii. Televisions
 - xiv. Typewriters
 - xv. VCRs (greater than \$250.00)
 - xvi. Welding Machines

- E. **Depreciation:** The following depreciation process, for capital assets, will be used.
1. Depreciation will be determined on a yearly basis for all capitalized equipment.
 2. The straight-line method of depreciation will be utilized in determining depreciation increments.
 - i. Calculation will be based on historical cost less the residual or salvage value of the asset over the useful life in equal annual portions.
 3. The capitalization thresholds (for financial statement purposes) will be:

i. Land	0
ii. Buildings	\$50,000
iii. Building Improvements	\$25,000
iv. Improvements Other than Buildings	\$25,000
v. Mobile equipment	\$ 5,000
vi. Furniture & Equipment	\$ 5,000
vii. Leased Property Under Capital Leases	(threshold of the related asset.)
viii. Construction in Progress	0
 4. The 'useful lives' thresholds will be:

i. Buildings	40 years
ii. Building improvements	20 years
iii. Improvements other than buildings	20 years
iv. Cars & trucks	05 years
v. Buses & vans	10 years
vi. Heavy outdoor equipment	07 years
vii. Furniture & Equipment	
1. Computer equipment	03 years
2. Other furniture and equipment	07 years
viii. Leased property under capital leases	
1. The salvage value of the related capital asset will be used.	

II. Maintenance system for fixed assets

- A. **Data element identification:** The school district will initially identify the data elements required for both internal and external reporting requirements. When possible, the district will capture the following data elements for all capital assets: major asset class, acquisition date, location code, identification tag number, description, serial number, model number, acquisition cost, funding source and check/purchase order numbers.
- B. **Tagging:** The school district will tag all assets that are capitalized. All tags will contain an identification number, bar code and the inscription "Property of Biloxi Public Schools." The school district will not tag automobiles, trucks, buses or real property. Capitalized assets will be tagged within a reasonable period of time after acquisition of that asset. All purchased and donated equipment will be delivered to the warehouse or delivery will be coordinated with the warehouse manager. Representatives of the warehouse, Technology departments or the District inventory manager will be responsible for tagging all equipment.
- C. **Donated equipment** must be approved by the School Board. Once approved, all donated equipment will be treated in the same manner as purchased equipment.
- D. **Reports and maintenance of inventory system:** The following procedures, time lines and reports will be observed in the maintenance of records for capitalized equipment/assets.
 - a. A summary of capital assets by major capital asset classification will be maintained on a monthly basis. Additions and deletions by major capital asset classification will be included in the summary.
 - i. A separate summary of additions of capital assets by major capital asset classification will be maintained on a monthly basis.
 - ii. A separate summary of deletions of capital assets by major capital asset classifications will be maintained on a monthly basis.
 - b. A detailed report listing all capital assets by major capital asset classification will be prepared on an annual basis.

- c. The **District's fixed assets manager** will serve as the **district inventory manager** and be responsible for assurance of adherence to the policies and procedures for fixed assets.
- d. The **site inventory manager** will observe the following procedures.
 - i. An Inventory Assignment form, for new and donated equipment, must be verified, completed and returned to the District's inventory manager.
 - ii. Equipment moved from room to room must be updated in the Maintain Fixed Assets file on the District's web listing.
 - iii. Only representatives of the District Technology department or the District inventory manager can authorize movement of equipment from site to site. When equipment is moved from site to site, a copy of the Technology Equipment Movement (EMF) form will be presented to the site inventory manager and a copy will be emailed into the District inventory manager. This form must be retained in the site's records. The District inventory manager will make the changes to the equipment in the database for the equipment.
 - iv. A hand receipt or statement of responsibility must be on file for all equipment that is removed from school property by school personnel (i.e., cell phone, digital camera, laptop computer, etc.).
 - v. Equipment that is beyond repair will be declared as a disposal item.
 - 1. A written request (in letter, email or memo form) for disposal must be initiated by the site inventory manager.
 - 2. The request must include the inventory tag number, serial number and description of the item/s.
 - 3. The request for disposal must be sent to the District inventory manager on a monthly basis.
 - 4. The District's Technology department representative or the District inventory manager will be responsible for physically inspecting the equipment and determining if it is a disposal item.
 - 5. The School Board must approve all equipment for disposal. The disposal date will be the date of the Board's approval.
 - vi. Stolen equipment must be reported immediately to the site inventory manager. A copy of the police report and a Lost/Stolen Affidavit form must be completed and notarized. The original form including the police report must be forwarded to the District inventory manager's office. The information will be submitted to the School Board for approval at the next business meeting.
 - vii. An annual inventory audit must be completed in a room to room verification process. After completion of audit, changes to the inventory must be made in the database by the site inventory manager. A copy of each completed audit inventory must be signed and returned to the District inventory manager by the designated date (determined by the District's inventory manager on an annual basis).
 - viii. "Write-offs" or other adjustments to the capital assets account records brought about by the result of a physical inventory procedure must be approved by the School Board.

USE OF DISTRICT CREDIT CARDS

District issued credit cards may only be used for business purposes, only in conjunction with the employee's duties, and only in accordance with district policy and state and federal law.

If an employee uses a district issued credit card for personal purchases/transactions in violation of this policy, the cost of such purchases/transactions will be the financial responsibility of that employee or officer and the employee or officer will be expected to reimburse the district for the full amount of the unauthorized purchase/transaction. In addition to financial responsibility for any purchases/transactions an employee makes with a company credit card in violation of this policy, such actions may result in revocation of card privileges and/or disciplinary or other legal action, depending upon the severity and nature of the offense.

If any employee loses a district issued credit card or has a district issued credit card stolen, the employee must report the loss or theft of the credit card to the district immediately. Upon report of a lost or stolen credit card, the district will notify the issuer of the card of the loss or theft and cancel the card.

BALANCES ON ACCOUNTS

Balances on credit cards shall be paid at the receipt of the monthly statement once the statement has been reconciled for accuracy. Balances on credit cards shall not be carried over to the next month except on disputed claims and only for the disputed amount.

MERCHANT-SPECIFIC CREDIT CARDS

Merchant specific credit cards shall be submitted to the Board for approval annually. A Purchase Order is required prior to checking out a District credit card and purchases must be for District use and should follow all applicable purchasing procedures, as set forth in Section 31-7-1 of the Mississippi Code. Prior to the sale, the District employee must let the vendor know that the District is exempt from state and local taxes and should verify the receipt is correct prior to leaving the vendor. Purchases that exceed the Purchase Order amount should be approved by the central office. Credit cards and receipts shall be returned to central office. In no instance can cash advances be made from District credit cards.

TRAVEL CREDIT CARDS

Travel credit cards can be checked out from the central office only after an approved School Business Leave form has been processed and a purchase order has been approved. A travel card can only be used for hotel room stay (no incidentals), parking, flights, baggage, ride-share, rental vehicles and gas as determined by the State of Mississippi Travel Card Procurement Program. If travel is within the state of Mississippi or any other states where the District is exempt of state and local taxes, the employee shall present vendor with the tax exemption letter and ensure receipts exclude state and local taxes. Upon return to work after travel, the employee shall return the travel credit card to the central office and submit all receipts to the central office for reconciliation and review.

RECONCILIATION OF ALL CREDIT CARDS

Upon receipt of the monthly statement, the Business Office shall review all charges to assure accuracy, complete applicable dispute documents, reconcile the statement with copies of receipts and purchases, and approve the statement for payment. The Business Office shall maintain a file with the statements and all applicable receipts and dispute documents

MEMBERSHIP CLUB CARDS

Membership club card fees will be justified by the District annually and maintained on file to show that the anticipated savings from using the card would exceed the cost of the card fee.

STUDENT ACTIVITIES FUND MANAGEMENT

DK

Expenditures of activity funds shall be limited to those items specifically listed and authorized under Section 37-7-301 (s) of the Mississippi Code, as amended by the 1982 Legislative Session.

Such funds shall be centralized in the central accounting office of the school district, utilizing a system of accounting, budgeting, and reporting which shall be in conformity with generally accepted principles and standards of governmental accounting and with legal requirements.

Such funds shall be audited annually by a licensed public accountant in accordance with generally accepted auditing standards. The audit report of such funds shall conform to the format prescribed by the Director of the State Department of Audit.

It is the desire and express intent of the school administration staff to comply with the state laws and inherent moral and public responsibility regarding purchasing, payment, and accounting for student activity and/or club funds.

Any funds raised in the name of the Biloxi Public Schools are public funds and must be treated accordingly, even though they are restricted to special purposes as to use. Purchases utilizing these funds will be made in accordance with "procedures for contracts and purchasing." (Also see Policy DJEA, Policy JHB and Policy JHBA.)

It is the administration's desire to facilitate the use of these funds, maintaining the precepts stated above as efficiently and easily as possible.

Funds raised by PTAs are not public funds for which the school system is responsible.

ATHLETIC PASSES**DKA**

The District recognizes the need for supervisory personnel to be on hand at away athletic events and other activities in order to monitor safety of those in attendance, provide additional supervision, support for coaches/sponsors, and in some cases serve as game administrator if needed.

Therefore, the District will purchase Mississippi High School Athletic Association (MHSAA) Statewide Passes for the following personnel:

Superintendent
Director of Secondary Education
Director of Elementary Education
Director of Student Services
Director of Personnel
Business Manager
Principals
CTE Director
Assistant Principals
Athletic Directors
Band Directors
Choral Directors
Cheer/Dance Sponsors
Coaches
District Audio/Video Personnel
District Broadcasters

Spouses of the above-mentioned personnel are eligible to purchase a pass at their own cost.

STAFF ADMISSION AT EXTRACURRICULAR EVENTS
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DKB

The District recognizes the benefits of a strong school community and the importance of extracurricular activities in building such a spirit of community. The District also recognizes the positive contributions that teachers and staff make to the school community through their presence at extracurricular activities. The presence of teachers and staff at extracurricular events provides added supervision, enhanced safety, encouragement, and support. These positive impacts and relationships carry over into the regular school environment.

In order to promote teacher and staff attendance at extracurricular activities, the District will allow free admission to teachers and staff attending extracurricular activities at Biloxi hosted events. Staff members will gain free entry by displaying their employee identification badge. Free admission is for the employee only and will not be extended to family or guests.

**CASH IN SCHOOL BUILDINGS - RESPONSIBILITY FOR LOSS OF FUNDS -
HANDLING OF CASH**

DL

All funds collected within the school must be remitted to and accounted for through the business office. This includes vending machine funds, sunshine funds, school store funds, and any other funds not previously sent to the business office.

Money collected within the school must be deposited daily. It is the responsibility of the building principal and/or those staff members designated by him/her to see that money collected is deposited daily. When instances do arise where money is received late in the day, the school/site must secure the funds in the safe until the next day. The cashing of checks from school funds is prohibited.

**SCHOOL PROPERTIES DISPOSAL - DISPOSAL OF OBSOLETE OR
SURPLUS PROPERTY**

DO

As it replaces to school properties disposal, this district will comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 37-7-451, 37-7-471 through 37-7-485 as amended, and with all other applicable federal and state laws.

LEGAL REF.: MS CODE as cited