

Stone County School District

# Business Procedures

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# Purchasing Procedures

The Stone County School District adheres to the State Purchasing Laws as set forth by:

- The State Auditor's Office  
[https://www.osa.ms.gov/sites/default/files/Resources/Purchasing/Purchase\\_Law\\_Update.pdf](https://www.osa.ms.gov/sites/default/files/Resources/Purchasing/Purchase_Law_Update.pdf)
- The Department of Finance and Administration  
<https://www.dfa.ms.gov/procurement-manual>
- Mississippi Department of Education Accounting Manual  
<https://mdek12.org/financialservices/accountingmanual/>

## Stone County School District

### Purchasing Procedures

The purpose of this manual is to explain the purchasing procedures of the Stone County School District. These procedures are dictated by state statute as well as school board policy. Purchasing procedures have been established to incorporate purchasing into the other financial operations of the district.

The Stone County School District has two major responsibilities with respect to purchasing:

1. A responsibility to provide the necessary items of supplies, furniture and equipment, and services to all students, schools, and administrative departments in the quality and quantity when needed.
2. A responsibility to the taxpayers for purchasing all approved items at the best possible value while providing adequate records to show that this was done legally according to prevailing laws and board policy.

It is our goal to best serve the students of this school district, and to do so following established procedures and guidelines. In order for this to be accomplished, a cooperative atmosphere must exist between buyer, vendor and user.

The annual operating budget of our school district is the financial plan for the operations of the school system. The purchasing laws and guidelines under which our school district must operate in expending the annual operating budget are quite clear. All personnel must abide by the following procedures during the purchasing process.

## **Legal Guidelines**

The procedures and guidelines which the Stone County School District has adopted are derived from Section 31-7-1 of the Mississippi Code of 1972, as amended which very clearly defines the purchasing practices to which our school must adhere.

In brief, the prevailing law(s) define the approved obligation of funds based on the cost and nature of the items(s) or service(s) being purchased. A summary of these guidelines follow:

### **1. Legal Purchases**

Legal purchases are defined as those items directly associated with the operation, maintenance, repair or construction of schools and school equipment. These items must be essential to an effective school program. Only items of this nature may be requisitioned and purchased by any school district. Purchase orders shall be issued and payment made for only those items and services obtained in the prescribed legal manner.

### **2. Illegal Purchases**

Illegal purchases include any transaction made between an individual and a vendor to obligate or expend school district funds while circumventing the above defined procedures. Submitting an “after the fact” requisition, with the invoice does not legalize the purchase.

Another practice that is considered illegal is submitting several purchase requisitions for lesser amounts to circumvent the bid process. The penalty, as set by law, for any individual who willfully violates the statutes, is a fine of up to three (3) times the amount of the contract, purchase, expenditure, or payment.

## **Bids and Quotations**

It is the responsibility of the Business Office acting in accordance with the statutes of the state of Mississippi, and the policies set forth by the School Board of the Stone County School District, to best determine the manner in which prices shall be solicited. All decisions on purchasing shall be based on the best prices, consistent with quality and service. The best interest of the Stone County School District shall be given first consideration in all transactions. Bids can be placed in two ways, Formal Bids and Informal Bids (Quotes).(MS Code 31-7-13)

### **1. FORMAL BIDS**

Purchases of more than \$50,000.00 exclusive of freight and shipping charges may be made only after the school district advertises for competitive sealed bids once each week for two (2) consecutive weeks in a local newspaper or publication. Before an ad can be published in the newspaper advertising publicly the School Board's intent to solicit formal bids, a complete set of specifications must be on file in the Business Office.

Reverse auctions shall be the primary method for receiving bids during the bidding process. If a purchasing entity determines that a reverse auction is not in the best interest of the state, then that determination must be approved by the Public Procurement Review Board.

The bid opening shall not be less than seven (7) working days for commodities and fifteen (15) days for construction after the last published notice.

A list of items competitively bid must be kept on file in the Business Office with a recap sheet listing all items bid on, all participating vendors, bid prices, and a mailing list of vendors invited to bid.

The Formal Bid is a legal document because it represents an "offer" on the part of the vendor submitting a bid quotation. Each bid category is assigned a unique number. The bid number, the bid name, and the bid opening date must be listed on the front cover of each bid. All bids must be in a sealed envelope. The sealed bids are publicly opened and read aloud upon request at the designated time and place. All Formal Bids are presented to the School Board for approval prior to the purchase, and it is placed in the minutes of the board meeting at which approval to purchase was granted.

All formal bids must contain, at a minimum, the following sections:

- a) Bid Cover Sheet
- b) Proposal Form
- c) Instructions and Conditions
- d) Specifications

All purchases are made from the “lowest and best” bidder. In determining the lowest and best bid, freight and shipping charges shall be included. If it is recommended that a bid other than the lowest bid actually submitted be accepted, a reason for the low bid item(s) being rejected and the unit price difference between the low bid and the bid recommended for acceptance are placed on the minutes in the board meeting. A detailed record of all “bid item rejection” incidents must be maintained in the Business Office.

Budgeted items of equipment may be purchased outright, or if it is a substantial purchase, it may be lease-purchased and the interest paid thereon by contract, for a term not to exceed the useful life of property covered thereby as determined according to the upper limit of Asset Depreciation Range (ADR) Guidelines for the Class Life the ADR system established by the Internal Revenue Service.

The equipment purchased under a lease-purchase agreement is still subject to the same bidding rules as equipment purchased outright. At least two (2) written quotes for the financing of the lease-purchase must be obtained. The rate of interest paid cannot exceed the amount set forth by state law. This maximum is currently 11%. The decision to lease-purchase equipment must be determined by the central office administration of the Stone County School District after considering the amount of funds available in the budget. Please note that an employee of the Stone County School District does not have the authority to enter into a lease-purchase agreement with a vendor.

## **2. INFORMAL BIDS (Quotes)**

Purchases over \$5,000.00 but less than \$50,000.00, exclusive of freight and shipping charges, may be made by obtaining two (2) or more bids in writing without publishing or posting advertisement for bid. “In writing” is defined to mean a bid submitted on the vendor’s letterhead or identifiable bid form and signed and dated by authorized personnel representing the vendor. The law does not allow for oral quotations by vendors. All prices must be in writing. Quotations may be submitted by vendors via fax machine or electronically if the above format is followed. A page from a catalog or an online cart cannot serve as a quote unless signed and dated by the vendor’s representative.

## **3. PURCHASES THAT DO NOT REQUIRE BIDS**

### **a) Purchases of Less than \$5,000.00**

For purchase orders totaling \$5,000.00 or less, exclusive of freight or shipping charges, the law does not require that the items be formally bid. The only guideline set is the assurance that the price(s) paid for the item(s) be fair, and that it be known to the purchasing authority that the district is not paying in excess of the fair market value for said items or the published prices of the concerns from which the purchase is being made.

**b) State Contracts**

The law provides for the outright purchase (no bid requirement) of certain items via “State Contract Purchasing”. These items may be purchased using Mississippi State Contracts, provided the items are on file with the State Purchasing Authority. The items have in fact been bid; however, the bid process was conducted by the Mississippi Department of Finance and Administration and not school districts. The concept behind the state contract procedures is that governmental agencies or school districts shall receive a discounted price because of the quantity purchased by all statewide agencies and school districts. Applicable state contracts can be located on the Mississippi Department of Finance and Administration’s website <https://www.dfa.ms.gov/contracts> under state purchasing, travel and fleet management link).

When purchasing items from state contracts, the hard copy of the purchase order requisition must contain the item number, if applicable, and the state contract number.

**Identical Items Priced Below State Contracts**

Identical items available at or below state contract price may be purchased without bidding even if the vendor is not a state contract vendor. The only requirement is that the item has to be identical even down to the brand.

**c) Items Purchased From Information Technology Services Express Product List**

Items may be purchased with local and state funds from the Mississippi Department of Information Technology Services Express Products List (ITS EPL) without obtaining formal bids up to the dollar limit specified in the EPL. Unlike State Contracts, the purchase of identical items at or below the ITS EPL price from vendors not on the ITS EPL is not allowed. Applicable ITS EPL pages can be located on the Mississippi Department of Information Technology Service’s website <http://www.its.ms.gov> under the procurement link.

When purchasing from the ITS EPL, the hard copy of the purchase order requisition must be coded with the EPL number and a copy of the completed EPL pages must be attached to the purchase order requisition.

**d) Emergency Purchases (Commodities and Repairs Only)**

The law does make provisions for those purchases which because of their nature, must deviate from the normal procedure. A legitimate operating emergency is defined as an event that (a) cannot reasonably be foreseen (b) demands correction by immediate action, and (c) threatens either an economic loss or the health and safety of the students, school personnel, or the public. If impending damage to facilities is apparent, then an emergency



status can be declared by the Superintendent of Schools. Never may an emergency be declared because of failure to plan ahead. A detailed record of all “emergency purchase” incidents must be maintained in the Business Office and approved at the subsequent board meeting, including a description of the commodity purchased, the price thereof, and the nature of the emergency and shall be noted on the minutes.

**e) Repairs to Equipment**

Repairs to equipment by facilities in the private sector, are exempted from bid requirements, provided that the invoice contains the following information:

1. Identify the equipment repaired
2. Specify repairs made
3. Parts used identified by number and name
4. Supplies used in repairs
5. The number of hours of labor and the cost involved

All of these items are required before payment for repairs can be made. However, engines, transmissions, rear axles, and/or other such components shall not be included in this exemption when replaced as a complete unit instead of being repaired and the need for such total component replacement is known before disassembly of the component.

The purchase of parts for repairs to equipment is also exempt from bid requirements when the repairs are made by personnel of the school district. However, entire assemblies such as those identified above, shall not be included in this exemption when the entire assembly is being replaced instead of repaired. Note that this exemption only applies to parts purchased for repairs; it does not include parts for normal maintenance of the equipment.

**Repairs to equipment require purchase orders issued prior to calling a repair person or delivering equipment to repair a facility.**

**\*\***The amount of the repair, if not known, should be estimated and the language “Amount Estimated for Labor” and “Amount Estimated for Parts/Supplies” should be included on the purchase order requisition.

**f) Sole Source Items**

There are some items that are termed “non-competitive” items which are peculiar to a particular function and which are available from only one source of supply. The law provides that such items can be purchased without advertising or obtaining bids. The

manufacturer must certify, on company letterhead, the unique features of the product or service within the marketplace and must also certify that the product or service is available only through the manufacturer or from a single specified distributor or reseller. The purchasing clerk working with the department supervisor will verify whether or not an item is single source. All single source items must be presented to the School Board.

**g) PTA and Alternative Sources of Funds**

Funds raised by the PTA, PTO, Athletic Boosters, Band Boosters, or any other school organized activity which are not placed in the school's student activity account, are exempt from the bid process. In this situation, the organization would negotiate directly with the vendor for the sale and delivery of the items being purchased, and neither the school nor central purchasing would need to be involved. However, if the accounting of funds, regardless of the source, are placed in the school's student activity account, then the same procedures apply for these funds that apply for regular district budgeted funds.

The district cannot issue purchase orders to purchase items for any outside organization such as the PTA, PTO, Band Boosters, Athletic Boosters, or any similar organizations. All purchases by these organizations must be initiated by and billed directly to the organization. Any joint purchases between the Stone County School District and the organization must be made by the Stone County School District. The funds necessary to pay for the part of the joint purchase being funded by the organization must then be donated to the Stone County School District, approved by the school board, and receipted into the appropriate Stone County School District account.

**h) Items Purchased for Re-Sale**

Items purchased for re-sale to students or to the general public are exempt from state purchasing laws. This would include items purchased for school bookstores, fundraising activities, etc.

**i) Public Auctions**

It is permissible for items to be purchased at public auctions as long as the items purchased are the property of government agencies. The board of education must approve attendance at the auction and must also approve the amount to be used towards purchase. The approved amount cannot be exceeded. All purchase procedures regarding issuance of a purchase order must be followed.

**4. SALE OF SURPLUS/SALVAGE PROPERTY**

When the Stone County School District determines the use of property, owned or held by the School Board, is unnecessary, undesirable, or for whatever reason(s) no longer needed in the operations of the school district, the board may declare the property surplus

and may sell the property either through a Formal Bid process or at a public auction. In addition, the board can dispose of the property by throwing it away if it is determined that the property is of no value to the district and it would not be worthwhile to sell it. However, the property cannot be given away. If sold, all property shall be sold to the highest and best bidder for cash. Like the Formal Bid, no sale of property shall be final until the sale had been confirmed and approved by the school board, and the purchaser has complied all the terms of the bid. All proceeds from the sale of surplus property should be paid to the Business Office.

#### **5. DONATION OF SURPLUS PROPERTY**

Property declared surplus by the school district may be donated to another governmental agency after approval of the donation by the school board.

#### **6. ITEMS USED IN THE OPERATION OF SCHOOL CAFETERIAS**

The purchase of items used in connection with the operation of the school cafeterias will be handled by the Stone County School District Food Service Department.

#### **7. ITEMS USED IN THE MAINTENANCE OF SCHOOLS AND TRANSPORTATION OF STUDENTS**

The Director of Maintenance and Transportation will handle the purchase of items used in connection with the operation of maintenance of schools and transportation.

**\*\*Any purchase by the Director of Transportation, Maintenance and Food Service acting as “purchasing agents” are subject to audit in accordance with the Mississippi Codes governing purchasing policies of the “Purchasing Agent” within the finance department.**

### **STEPS IN THE PURCHASING PROCESS**

#### **1. CLASSIFICATION OF ITEMS PURCHASED**

When completing a purchase requisition, sometimes it is not clear which budget code should be used when requisitioning various items and services. Purchases fall into three main categories:

- a) Supplies needed to operate the instructional or administrative programs.
- b) Purchase of new or replacement items of furniture and equipment.
- c) Repairs to school owned items of furniture or equipment.

**A. SUPPLIES**

A supply item is generally defined as any article or material which meets any one or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entire new unit rather than repair it, which is not true of equipment.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

The budget object code for requisitioning general supplies is 610. This code includes general office supplies as well as library books, periodicals, and transportation supplies.

**B. PURCHASE OF NEW OR REPLACEMENT ITEMS OF FURNITURE AND EQUIPMENT**

An item is determined to be “furniture and equipment” if it meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable, that is, if the item is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with an entire new unit (which is not true of supplies).
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

The budget object code for requisitioning furniture or equipment is the 730 code range if the per unit cost is \$1,000 or more. Furniture or equipment items with a cost of less than \$1,000 should be coded to object 610 supplies. Items of equipment may be lease-purchased and installment payments made which include principal and interest, if, in the opinion of the

Stone County School District central administration, this is the best approach for purchasing the equipment.

All equipment purchased must be tagged and recorded in accordance with the procedures of the Fixed Asset Inventory Handbook.

### **C. REPAIRS TO SCHOOL OWNED ASSETS**

A repair can be defined as the restoration of a piece of equipment or building to its original condition of completeness and efficiency from a worn, damaged, or deteriorated state. Any cost paid to an outside vendor for services rendered to place any instrument, equipment, or furniture into a usable, operating condition is considered a repair.

Only school owned assets are eligible to be repaired from the district's budget. In order for an asset to qualify as "school owned" it must appear (make, model, serial number, and Stone County School District number) on the current Stone County School District inventory listing, at the location requesting the repairs.

The budget object code for repairs to school owned assets is 430. Use this code if the item requiring maintenance is under a formal maintenance contract with a vendor or if the item is not under a formal maintenance contract, having repairs done on an as needed basis.

## **2. THE REQUISITION PROCESS**

The purchase requisition is initiated by the employee making the purchase. The requisition is submitted manually to the department Administrative Assistant. The Administrative Assistant will review and submit for approval by principal/director. After approval by the principal/director, the requisition is sent electronically to Accounts Payable for review and upgrade to purchase order.

Be specific when describing items for requisition. The items requisitioned on this form must be placed on a purchase order and the vendor must be able to accurately determine what is being ordered. In addition, auditors view these requisitions and purchase orders. They must have enough information to clearly identify the items being ordered to accomplish their goals. If there are more than ten (10) line items on a requisition or the requisition has an order form attached, the purchase order may contain the phrase "see attached list". A copy of the requisition or order form would then be attached to the purchase order before it is delivered to the vendor.

The procedures listed below must be followed by all parties involved when requisitioning any legal purchase. Nothing may be purchased without a proper requisition being completed and submitted to the Business Office, with the exception of the few items that are exempt from the requisition and purchase order process. All required information must be provided on the requisition form by the user if the Business Office is to know exactly what is being

requested. If all the required information is not provided, the requisition will be returned for correction. The following information is required to constitute a complete requisition:

Purchases that are \$5,000.00 or less

- a) Date
- b) Vendor Name & Address
- c) Ship To and "Attention" Information
- d) Catalog number or item number
- e) Detailed description of the item
- f) Quantity
- g) Unit Price
- h) Total Price (Quantity x Unit Price)
- i) Actual or Estimated Shipping Charges
- j) Total Amount for all items included on the requisition
- k) Complete budget code(s) – if supplies and equipment are being requested on the same requisition, the separate budget codes and amounts should be shown
- l) Principal/Supervisor Signature
- m) If federal funds are involved, the signature of the program director is required

Greater than \$5,000 but less than \$50,000

All of the above items plus at least two (2) signed and dated written quotes unless the items to be purchased are on state contract or are exempt from the purchase law. Please note that the greater than \$5,000 amount applies to the total requisition and not individual line items on the requisition.

Items may be requisitioned at any time during the year unless the Business Office has required an early cut-off for accounting purposes. If the requisition is to be charged to a fiscal budget year other than the current year, the year should be noted on the face of the requisition. Under no circumstance should a requisition that is to be charged to the next year's budget be processed prior to July 1<sup>st</sup> of the New Year.

**A. MULTIPLE REQUISITIONS TO THE SAME VENDOR**

**Splitting requisitions to reduce the amount below \$5,000 or \$50,000 is illegal under state purchasing laws.** When multiple requisitions are turned in from the same department at the same time, those requisitions that cause the total to exceed \$5,000 or \$50,000 will be returned to the sending school or department. The department must then obtain at least two (2) written quotes (informal bid) or an advertisement for bids must

take place (formal bids). It will be up to the Accounts Payable Clerk to determine if there is an appearance that requisitions have been split in order to circumvent the purchasing laws.

#### **B. REQUISITIONS FOR REPAIRS TO EQUIPMENTS**

Requisitions for repairs to equipment covered under maintenance contracts will be processed at the beginning of the fiscal year by the schools/departments after approval by the school board.

For repairs not covered under maintenance contracts, a requisition must be prepared. The requisition should contain the description and estimated cost as shown in Section 3(F) above.

The only time that a requisition for repair is not needed is when there is an emergency situation and it has been determined by the Director of Maintenance/Transportation or the Director of Food Services that the delay could be detrimental to the daily operations of the school or cause further damage (example – broken water pipe, freezer unit quits working).

#### **C. EXPENDITURE CODING**

After upgrade, Accounts Payable prints purchase order and submits to Business Manager for coding and budget approval. Purchase orders are then given to Superintendent/Purchasing Agent for final authorization. Once signed, purchase orders are distributed to the schools/departments with the exception of Amazon orders. Amazon purchase orders remain with the Accounts Payable Clerk until orders are processed. Once ordered, PO and order summary are returned to the appropriate location. After submission of a purchase requisition, plan at least a three (3) day turnaround for purchase order issuance.

It is very important that all items purchased be charged to the proper expenditure code. This information is used by the Stone County School District, the State Department of Education, and the US Department of Education for statistical data.

Each requisition received in the Business Office is reviewed to insure the completeness of all data provided. If the requisitioning party does not provide pertinent information, the requisition will be returned to that party, with a notation of the missing information to be provided. Once the requisition is considered complete, it is then reviewed for budgetary accuracy (supplies, services, furniture, and equipment).

Do not allow your lack of planning to become our emergency! Use good judgment in what you determine as requiring immediate attention. Just as in the normal requisition process, all conditions must be satisfied before a purchase order may be issued for the transaction; the written requisition must be completed, there must be sufficient funding in the correct budget account and the bid laws regarding the purchase must be followed.

Under no circumstances should a requisition be submitted after the fact. This is a violation of state law and board policy. Requisitions submitted with invoices attached (after the fact) will be returned to the requesting party and they will be **PERSONALLY** responsible for payment of the invoice.

### 3. **EXPENDITURE BUDGETS**

The Stone County School District utilizes an accounting system that records and shows encumbrances (budget obligations) outstanding against each category of budgeted expenditures. Prior to the purchase of any item or service submitted via a requisition, certain criteria must be satisfied.

- Determine if funds are available in the proper code.
- If funds are not available in an account code needed for a purchase requisition, a budget amendment must be submitted electronically to the Business Office.

### 4. **ITEMS EXEMPT FROM THE PURCHASE ORDER REQUIREMENTS**

The following items are exempt from the requisition and purchase order requirements of the Stone County School District. However, it is the best practice of the district to always enter a purchase order prior to the transaction.

- Emergency conditions as determined by the Superintendent of Education
- Repair conditions that meet the definition of an emergency
- Repairs covered under service contracts. This includes additional charges for parts and supplies that may not be covered under the service contract.
- Travel reimbursements and advances
- Utilities including cell phones
- All types of insurance and bonds
- Any and all payments in connection with employee payroll
- Transfer of funds between bank accounts
- Waste pick up or recycling services
- Construction payments
- Legal and other professional services
- Inter-fund transfers and loans, including indirect cost transfers
- Standing annual subscriptions (updates) to professional publications
- Postage and Post Office Box rental
- Reimbursement to parents for Special Education travel
- Payments to non-employees for security for athletic events or services
- Building or Grounds security
- Refunds to students for fees paid
- Tuition reimbursements from Title II
- Field trip reimbursements to District
- Student hearing officers and court reports



- Purchases on behalf of the MS Forestry Commission as determined by the Business Manager
- Membership dues for school and professional organizations
- Purchased Services (i.e. lawn care, painting)
- Any item determined by the Superintendent or Business Manager.

All other items must have a purchase order issued prior to placing the order. Invoices for any items not on this list or pre-approved for exemption that are purchased without first obtaining a purchase order will be returned to the purchaser or principal for payment.

## **5. THE PROCUREMENT PROCESS**

All purchases for goods, services, and equipment for which the School Board of the Stone County School District shall be responsible, must be authorized prior to their purchase using the official purchase order form in the properly executed manner. The purchase order form is a legal document, and is the seller's only authority to ship and invoice items purchased by the school system. The purchase order is the "acceptance" of the offer made by the vendor, via a bid quotation or other published price. No person is authorized to pick up, receive, or receipt any material, supply, or service for the Stone County School District unless a proper purchase order has been duly issued and processed, or the item is exempt from the purchase order process. Any violation of this procedure will result in the employee being charged directly for the costs of the goods or services rendered.

Requisitions which are submitted with an invoice attached, for which no purchase order was issued authorizing the purchase transaction in advance, shall be returned to the requisitioning party, and it shall be up to that party to see that the vendor is paid from funds other than district funds. For this purpose, district funds also include school activity funds, both general and agency funds.

When complete invoicing is received from the vendor, the invoices are matched to the requisition, the Receiving Report, and the purchase order on file in the Accounts Payable Office. Invoices are then placed in line for payment.

## **6. THE RECEIVING PROCESS**

- a) Acceptance – each delivery at the school or other delivery location must be inspected and approved within one (1) calendar week from its arrival. In cases where the "attention to" person is not available, then the building administrator or designee must inspect and approve the shipment, recording dates received, inspected and approved.
- b) Receiving Reports – Immediately following receipt and inspection, the principal or other person receiving tangible items must complete and forward to the department Administrative Assistant.

Payment will not be issued until there is proof that the Stone County School District has received the material or service requisitioned with a receiving report.

## **7. THE PAYMENT PROCESS**

The Stone County School District processes a claims docket once a month. The claims docket is prepared and approved by the Board of Education at its monthly regularly scheduled meeting. Regular Board meetings are held on the first Monday of every month unless otherwise designated by a vote of the board. After approval, accounts payable checks are released the following day.

Vendors can expect payment within 45 days, if goods and services have been received in a manner that complies with all aspects of the purchasing process. Before a payment can be made, an invoice must be received in accounts payable with a receiving report.

If the item purchased was exempt from the district's purchase order requirements, then a copy of the invoice with a supervisor's signature is required before payment will be processed.

State Law requires the following:

"If a warrant or check, as the case may be, in payment of a invoice is not mailed or otherwise delivered within forty-five (45) days after receipt of the invoice and receipt, inspection and approval of the goods and services, the public body shall be liable to the vendor, in addition to the amount of the invoice, for interest at a rate of one and a half (1.5%) per month or portion thereof on the unpaid balance from the expiration of such forty-five day period until such time as the warrant or check is mailed or otherwise delivered to the vendor.

The above does not apply to items on the invoices which are being disputed by the school district.

Any interest charges that result from the invoice being held by the individual schools or departments and not being submitted in a timely manner will be the responsibility of the department head or building administrator.

All warrants (checks) for payment out of all fund accounts are approved by the School Board. All warrants issued by the Stone County School District require dual signatures of authorized individuals. The purchase order, original invoice, receiving report, purchase requisition, and a copy of the check and any formal bid numbers are filed in Accounts Payable or department Administrative Assistant. The check stub includes the purchase order number, invoice number, and invoice amount. This information provides an audit trail of expenditures.

## **8. ACTIVITY FUND PURCHASES**

Purchases made from school activity funds which are financed in total with public funds must comply with State purchasing laws and their procedures and guidelines. Purchases

made from school activity funds which are generated in total from privately generated funds (i.e. agency activity funds) are not required to comply with state purchasing laws but must comply with these procedures and guidelines.

Purchases made from school activity funds which are financed in part with privately generated funds and in part financed or supplemented with public funds are to be treated as purchases from public funds and must comply with State purchasing laws. Activity funds cannot be classified as agency activity funds to circumvent the purchasing laws. They are classified based upon their purpose and use.

## **9. OPEN PURCHASE ORDERS**

An open purchase order is one that is used for multiple purchases made on different days during the month. This is different from a regular purchase order in that a regular purchase order is good only for one purchase.

An open purchase order has the intent to make multiple purchases at different times using a single purchase order. This will expedite the purchasing of items used daily in the operation of the maintenance and transportation departments of the Stone County School District. The open purchase order will be allowed for daily purchases by these departments.

## **10. BACKORDERS**

As a general rule, all vendors should be discouraged from shipping backorders to the Stone County School District. The only back orders that should be accepted are those that can be paid in the same month as the non-back ordered goods from that vendor.

## **11. PURCHASE ORDER EXPIRATION**

At the fiscal year end, reports will be generated that list all outstanding purchase orders upon agreeance with individual initiating purchase order. The Business Office will review this report and close any purchase orders that are determined to be non-essential. The Business Office will determine if any Purchase Orders roll over to the next year.

## **12. PURCHASE ORDERS FOR SERVICE CONTRACTS**

Purchase orders will be issued for maintenance contracts on equipment, rentals of tanks or welders, annual pest control services, etc. The purpose of these purchase orders is to encumber the department's budget account for the entire contract amount at the beginning of the year. If the vendor invoices the district for the entire contract amount at the beginning of the year, as the case with most service contracts, then the invoice will be paid and the purchase order closed. Other items, which are invoiced monthly, will have their purchase orders reduced by the amount of the monthly invoice.

# Travel Procedures

# **Stone County School District**

## **Travel Policies and Procedures**

The purpose of this manual is to explain the travel policies and procedures of the Stone County School District. These policies and procedures are dictated by state statute as well as school board policy. Travel procedures have been established to incorporate travel into the other financial operations of the district.

In an effort to clarify the travel policies and procedures, the following areas will be addressed in this manual:

1. Requests for travel
2. Prepaid travel expenses
3. Reimbursement of travel expenses

The Stone County School District is committed to the professional development of its employees. These procedures are established to facilitate the acquisition of this development in the most timely and efficient manner possible for both the employee and the reimbursing employer with the least amount of inconvenience.

## Requests for Travel

Employees are expected by the board to car pool where two (2) or more employees are traveling to the same destination. In such an event only one (1) travel expense allowance at the authorized rate per mile shall be allowed for any one (1) trip. This is at the discretion of the Director and Superintendent.

### Out-of-District Travel

All travel requests must be made on the Stone County School District Travel Request Form. Copies of registration forms, agendas, and any other information that may detail the expectations and desired results of the staff training should be attached to the Travel Request Form.

Out-of-district travel for students or overnight for anyone, **MUST** be approved by the Principal/Supervisor, Superintendent, and the School Board prior to the travel. The form should also indicate the source of funding for the travel expenses.

Copies of the Travel Request Form are distributed as follows:

1. Copy to Department Administrative Assistant.
2. Copy to Transportation Department if school provided transportation is needed.
3. Copy remains at the Superintendent of Education office.

Overnight travel can be made when circumstances prevent departure and return in one day. Generally, any time an employee must travel to a distance greater than 75 miles one way from their main work location he or she is eligible for overnight lodging. Any overnight travel less than 75 miles one way must be approved by the Superintendent before board approval.

### In-District Travel

All In-District travel must be approved by the Principal/Supervisor of the position and the Superintendent. Persons seeking reimbursement for in-district travel must maintain a travel log. Such travel shall be from the site of initial reporting to the additional site(s) at which duties are performed. Travel from and to home should not be included. A Voucher for Reimbursement will be completed by employee. Submission of the Voucher to the district office is to be made within 30 days of expense being incurred. The individual performing the travel shall be reimbursed according to rates and procedures as specified within the standards set forth by the State Fiscal Management Board, applicable sections of Mississippi Code of 1972, as amended, and the Internal Revenue Code for non-taxable reimbursements. The Business Office will implement the change of the rates following notification to be in compliance with the rates by the State of Mississippi.

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

## Prepaid Travel Requests

The Stone County School District will issue purchase orders for lodging, and registration fees when requested and acceptable by the vendor. These requests should be made on a Stone County School District Requisition Form.

In the event a purchase order is not acceptable, please use the Stone County School District Travel Card. A purchase order to Card Services is to be prepared and approved prior to reservations being made.

## Reimbursement of Travel Expenses

Employees of the Stone County School District are encouraged to seek opportunities to improve themselves professionally. Following the outlined procedures listed below will insure that travel arrangements will be made in an efficient manner and reimbursements will be made as quickly as possible. Proper planning is the key to successful travel. If at any time questions arise concerning your travel situation, please call the Business Office for assistance.

Travel expense reimbursements must be requested on the Stone County School District Travel Reimbursement Form. The requests for reimbursement can be processed on the next monthly claims docket.

Meal reimbursements will be paid in accordance with the legal limits of state statutes and for only travel which requires an overnight stay. The district will reimburse more for expenses occurred in a state defined as a "high-cost" area. High cost reimbursement rates may be obtained by contacting the Business Office. These forms will be adjusted as needed to comply with state allowed limits. Receipts are required for meal reimbursement. All reimbursable meals should be accounted for on the request for travel reimbursement form. Itemized receipts should be turned in with the Travel Reimbursement Form. If itemized receipts cannot be obtained, a Meal Receipt Replacement Form should be completed and attached to the Travel Reimbursement Form. Reimbursement is limited to actual expenses, not to exceed the current rate(s) established by the state.

Mileage for trips will be reimbursed for actual miles times the current approved mileage rate approved by the state. If a school vehicle is used, expenses for gas may be reimbursed at the rate the actual expense is incurred. A receipt for the gas purchase must be attached to Travel Reimbursement Form. Use of public transportation will be reimbursed at actual travel cost provided all applicable receipts are attached.

Any registration fees paid by the employee can be included on the Travel Reimbursement Form. A receipt verifying payment must be attached.

The district will not reimburse any finance charges incurred by the employee when a credit card is used to pay for travel expenses. The district will not reimburse any incidental costs incurred by the employee including but not limited to; in-room movies, in-room snacks or beverages, fees for family members in-room, travel insurance, in-room internet access unless accompanied by detailed documentation that need was work related, room service or bar service, and admission fees for attractions not related to business.

Parking expenses may be reimbursed as long as a receipt is provided.

## Forms

(located on the district website and the back of this packet)

1. Permission for Travel Request
2. Travel Reimbursement Form



# Stone County Schools

## Permission for Travel Request

School/Location: \_\_\_\_\_ Group/Class: \_\_\_\_\_

Person Making Request: \_\_\_\_\_ Trip paid for by: \_\_\_\_\_

Person(s) Attending: \_\_\_\_\_

Function Attending: \_\_\_\_\_

Address of Destination: \_\_\_\_\_

Mode of Transportation: School Bus \_\_\_\_\_ Number of Students: \_\_\_\_\_

School Van (*School Personnel Only*) \_\_\_\_\_ Non-District Vehicle: \_\_\_\_\_

\*\*\*If using district transportation, please verify with Transportation Department 48 hours before departure.

Overnight stay: \_\_\_\_\_ Yes \_\_\_\_\_ No \_\_\_\_\_  
Date and Time Leaving \_\_\_\_\_ Date and Time Returning \_\_\_\_\_

Explain the educational value of this trip and how it relates:

**OVERNIGHT OR STUDENT OUT OF DISTRICT TRAVEL MUST BE APPROVED BY THE SCHOOL BOARD PRIOR TO THE TRAVEL; OTHER TRAVEL MUST BE APPROVED BY THE SUPERINTENDENT PRIOR TO TRAVEL.**

Principal/Supervisor: \_\_\_\_\_

Superintendent Approved: Yes: ☐ No: ☐ Date: \_\_\_\_\_  
Signature \_\_\_\_\_

School Board: Approved: Yes: ☐ No: ☐ Date: \_\_\_\_\_  
Signature \_\_\_\_\_

### TRANSPORTATION DEPARTMENT USE

Bus Number: \_\_\_\_\_ Driver Assigned: \_\_\_\_\_

Charge Out: \_\_\_\_\_ Miles X \_\_\_\_\_ = \_\_\_\_\_

Driver Cost: \_\_\_\_\_ = \_\_\_\_\_

Total Charge for Trip: \_\_\_\_\_ = \_\_\_\_\_

Please turn in original copy to Rhonda Burton and a copy to Bonnie Maggard.

For County Office Use Only:

PO Number:

Claim Number:

Stone County Schools  
214 Critz Street  
Wiggins, MS 39577

Voucher For Reimbursement of Expenses Incident to Official Travel

Payee

School

Mileage for privately owned motor vehicle used by me for transportation, and/or lieu allowance, and for reimbursement for subsistence (meals, overnight travel only), and other expenses paid by me in the discharge of official duty.

Date From

Date To

STATEMENT OF TRAVEL

STATEMENT OF COSTS

OTHER  
AUTHORIZED  
EXPENSES

MOTOR VEHICLE

MEALS

Place and Purpose  
of Visit

Items

Amount

Date	Starting Point	Ending Point	Miles	Mile Amount	Breakfast	Lunch	Dinner	Daily Total	Place and Purpose of Visit	Items	Amount
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
			0	\$0.00				\$0.00			
TOTAL AMOUNTS				\$0.00				\$0.00			\$0.00

AMOUNT CLAIMED

AMOUNT DUE (as per office verification)

FOR

Amount

ACCOUNT No.

Amount

(1) Private Vehicle	\$0.00		\$0.00
(2) Meals	\$0.00		\$0.00
(3) Other	\$0.00		\$0.00
TOTAL	\$0.00		\$0.00

Subject to any differences determined by verification, I certify that the above amount claimed by me for travel expenses for the period indicated is true and just in all respects, and that payment for any part thereof has not been received.

Payee:

Approved for Payment:

Title

Title

Title

# **MISCELLANEOUS MANAGEMENT PROCEDURES**

# MISCELLANEOUS MANAGEMENT PROCEDURES

## **Student Activity Fund Management**

Activity funds should be spent in accordance with '37-7-301(s), Miss. Code Ann. (1972), as amended, "for any necessary expenses or travel costs, including advances, incurred by students and their chaperones in attending any in-state or out-of-state school related programs, conventions or seminars and/or commodities, equipment, travel expenses, contractual services, or school supplies which the local school governing board, in its discretion, shall deem beneficial to the official or extracurricular programs of the district."

Activity funds constitute both Activity and Agency Funds. Activity funds are primarily funded with fundraising activities but also include fees, fines, admission, etc.

## **FUNDRAISING**

Fundraising project requests must be approved by the principal, the Superintendent and the Board of Education. *Fundraiser Request Form* is available in the Administrative Assistant's office. All money collected for activities must be turned in to the office, receipted and deposited in that organization's account. The sponsor will be responsible for counting, rolling coins, and turning the money in to the Administrative Assistant for receipt. School bookkeepers shall enter receipts into the accounting system. Copies of receipts and receipt journals should be turned into the Business Manager within five working days of the close of the month. **Teachers are not to leave money in their rooms.** Teachers collecting money are to issue students a receipt from their teacher's receipt book when money is collected. In lieu of a receipt book, it is acceptable for teachers to use a *Record/Receipt of Fees Collected Form* that details each student's name and the amount received. The form would then be totaled and turned in along with the money collected to the school Administrative Assistant. The Administrative Assistant will then receipt the money and provide the teacher with a copy of the receipt. Any money collected from students for instructional materials is to be receipted in the teacher's receipt book. At the conclusion of the fundraiser, the employee responsible should complete a *Fundraising Reconciliation Form* and return to the Business Office.

## **RECEIPTS**

Money collected or raised belongs to the school and can only be spent for student activities. No purchases are to be made through the Student Activity Fund without the approval of the principal. The school will not be responsible for purchases made without a properly executed purchase order. This purchase order must be signed by the purchasing agent before the purchase is made. Sponsors are to be sure to check with the Administrative Assistant to make sure money is available in the account to cover desired purchase.

Agency Funds follow the same procedure as Activity Funds. All funds expended from Agency accounts must be approved at a club meeting. Minutes of that meeting, signed by the club officers, should be attached to all purchase requisitions.

### **PURCHASES**

The principal will use the requisition and purchase order system of the school district in expending these funds.

### **FINANCIAL REPORTS**

The Business Manager will reconcile the school activity fund bank statement.

The Business Manager will report to the Board of Education the bank reconciliation of each school activity fund and will send the Administrative Assistant a copy of said reconciliation.

## **Contracts/Agreement**

Contracts/Agreements should be reviewed by the responsible employee of the district to ensure that they agree with all of the terms. If they feel that changes should be made, the employee should contact the representative of the company and make the necessary agreement. Once both parties are in agreement, the *Contract/Agreement Information Form* needs to be completed, approved by the Principal/Director and sent to the Business Manager along with the contract. The Business Manager will review the contract/agreement and place before the board for approval. In order to timely make the board meeting, contracts should be sent to the Business Manager for review as soon as the agreement has been completed. Once they have been board approved and signed by the Superintendent, contracts will be returned to the submitter or department Administrative Assistant.

## **Forms**

(located on the district website and the back of this packet)

1. Fundraiser Request Form
2. Fundraising Reconciliation Form
3. Record/Receipt of Fees Collected
4. Contract/Agreement Information

# STONE COUNTY SCHOOL DISTRICT

## Fundraiser Request Form

This form must be completed and have administrative and board approval before entering into any agreement with a vendor, before any advertising and before any solicitation begins.

Fundraisers requested by clubs and activities that are part of the school's student activity program will be prioritized over fundraisers of external clubs and activities.

School Name: \_\_\_\_\_

Is the requesting club or activity a ☐ school student activity program/club or an ☐ outside organization?

Will the resulting money be collected by ☐ school employees or ☐ members of an outside organization?

Name of Activity/Sport/Outside Organization \_\_\_\_\_

Full Name of Sponsor/Coach/Outside Officer \_\_\_\_\_

Dates of fundraising activity (Beginning and Ending) \_\_\_\_\_

Location of fundraising: ☐ In school only ☐ In Community Only ☐ In School and Community

Describe the fundraiser:

**If a contract with an outside money vendor is required, please follow the contract/agreement procedures.**

# of students Involved \_\_\_\_\_ Anticipated Revenue \_\_\_\_\_

Anticipated use of revenue: \_\_\_\_\_

\*\* Fundraising Reconciliation Form is to be completed within 5 days of activity.

\_\_\_\_\_  
Signature of Sponsor/Outside Organization Officer

\_\_\_\_\_  
Date

☐ Approved ☐ Denied

\_\_\_\_\_  
Signature of Principal

\_\_\_\_\_  
Date

☐ Approved ☐ Denied

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

Board of Education *See Approval Stamp Above*

NOTE: A Purchase Order is required for any item purchased to be sold as a fundraiser.

# STONE COUNTY SCHOOL DISTRICT

## FUNDRAISING RECONCILIATION FORM

(This form must be completed within 5 days of activity conclusion)

SCHOOL: SHS ☐ SMS ☐ SES ☐ PES ☐

Fund-Raising

Event: \_\_\_\_\_

Number of Students

Involved?: \_\_\_\_\_

Actual Length of Activity (Inclusive  
dates): \_\_\_\_\_

Date Activity Approved by the Superintendent & School  
Board: \_\_\_\_\_

Sponsor(s) who participated in the  
Activity: \_\_\_\_\_

Total  
Collections/Deposits \$ \_\_\_\_\_

Less: Total Paid Out \$ \_\_\_\_\_

Profit on Fund-Raising  
Act \$ \_\_\_\_\_

I agree that this fundraiser has been implemented according to district policies and procedures and all funds were receipted and deposited in a timely manner.

\_\_\_\_\_  
Sponsor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal/Director

\_\_\_\_\_  
Date

## Stone County Schools

### Record/Receipt of Fees Collected

School: \_\_\_\_\_ Teacher: \_\_\_\_\_

Activity/Event: \_\_\_\_\_ Date of Activity: \_\_\_\_\_

[illegible]

Signature of Teacher \_\_\_\_\_ Total \$ \_\_\_\_\_

Date \_\_\_\_\_ Receipt No. \_\_\_\_\_

FORM: 001

WHITE: Office

PINK: Teacher



DR. MOHAMAD SCHUMAN  
Beat One  
DR. VANESSA DEDEAUX  
Beat Two  
MYLA MAIN  
Beat Three

**STONE COUNTY  
SCHOOL DISTRICT**  
**Boyd West, Superintendent**  
**214 Critz Street • Wiggins, MS 39577**  

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**Telephone: 601-928-7247 • Fax: 601-928-5122**

FREDDIE WEGNER  
Beat Four  
JULIE BOND  
Beat Five

**CONTRACT/AGREEMENT INFORMATION**

I would like to recommend the following agreement/contract between \_\_\_\_\_  
\_\_\_\_\_ (vendor name) and Stone County School District. This  
agreement/contract is for a term of \_\_\_\_\_ (length of agreement/contract) The purpose of  
this agreement/contract is \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**I have read and reviewed the following agreement/contract and agree to all of the terms and conditions that are outlined.**

\_\_\_\_\_  
Person submitting agreement/contract

\_\_\_\_\_  
Date

**Reviewed By:**

\_\_\_\_\_  
Principal/Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Business Administrator

\_\_\_\_\_  
Date