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6001-AR

General

6001.1-AR Post-Issuance Tax Compliance

This regulation establishes guidelines and procedures in connection with tax-exempt or tax-advantaged bonds and other debt obligations issued by the School District (generally referred to as “Obligations”). Tax exempt borrowings and other borrowings of the School District, including but not limited to tax-exempt bonds, refunding bonds, tax credit bonds, installment and lease purchase agreements, lines of credit, and state aid notes (SAN) and tax anticipation notes (TAN) are collectively referred to as “obligations”.

The School District intends to ensure that all tax-exempt obligations issued by the District satisfy all requirements of the Internal Revenue Code of 1986, as amended (the “Code”) and regulations there under (the “Regulations”). The Internal Revenue Service (IRS) has recommended that issuers of tax-exempt and tax-advantaged obligations have written procedures in place to enable the issuer to effectively monitor the post-issuance compliance requirements outlined in the IRS Code. Accordingly, the School District will maintain a procedure for post-issuance compliance that encompasses the following key elements: due diligence review at regular intervals; identifying the District official or employee responsible for review; training of the responsible District official or employee; retention of adequate records to substantiate compliance (e.g. records relating to expenditure of proceeds); procedures reasonably expected to timely identify noncompliance; and, procedures that the issuer will take steps to timely correct noncompliance

The School District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as circumstances warrant. The School District also reserves the right to amend this policy and all related procedures from time to time as deemed necessary in the District’s sole discretion. In addition, this policy is subordinate to the Code and any regulations thereto and is subject to amendment or deletion depending on the content of any new regulations or Code amendments promulgated by the United States Treasury.

6002-AR

Budget Planning and Adoption

6002.1-AR Budget

The Superintendent designates the School District’s Assistant Superintendent for Business Affairs as the administrator with primary responsibility for developing and proposing the District’s annual budget and any necessary or prudent budget revisions.

The Assistant Superintendent for Business Affairs will develop and present the Superintendent with a proposed annual budget on or before June 1 of each school year. The proposed annual budget will meet all applicable legal requirements and will be consistent with Board policy. The Assistant Superintendent for Business Affairs will develop and present to the Superintendent such proposed amendments to the District’s annual budget as may be warranted by the District’s financial circumstances.

The Assistant Superintendent for Business Affairs will prepare and submit the applicable reports and data that the District is required to file with the State of Michigan and/or post on its web site. The Assistant Superintendent for Business Affairs will also prepare and deliver such other reports and data as may be requested by the Board or the Superintendent.

6003.1-AR Generally

The School District must procure supplies, equipment and services to carry out its educational mission. The Assistant Superintendent for Business Affairs may recommend to the Superintendent revisions to these administrative procedures necessary to accomplish these goals.

6003.2-AR Procurement Using Federal Grants and Awards

The following administrative procedures must be followed with respect to federal grants and awards:

Cash Management Cash management procedures are governed by 2 CFR 200.305. The regulation permits the School District to make payments to vendors by electronic funds transfer, check, warrant or other means that minimize the time that elapses between the transfer of federal funds to the School.

District and Their Disbursement to the School District Vendor Advance payments of federal grants and awards to the School District must be deposited and maintained in insured accounts, whenever possible. Advance payments of federal grants and awards to the School District must be deposited in interest bearing accounts, unless: the School District receives less than \$120,000 in federal awards and grants per year; the best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on federal cash balances; the depository requires an average or minimum balance so high it would not be feasible given federal and non-federal case resources; or, a foreign government or banking system prohibits or precludes interest bearing accounts. Interest earned amounts up to \$500 per year may be retained by the School District for administrative expense. Interest earned over \$500 must be returned according to the procedures described in the regulation.

Allowability The allowability of costs posted against federal grants and awards is governed by the program legislation, pertinent federal agency regulations, including those referenced in 2 CFR 200.302(b)(7), and the terms and conditions of the grant or award. School District personnel are also expected to comply with OMB Circular A-87, entitled "Cost Principles for State, Local and Indian Tribe Governments;" applicable Michigan law; and, applicable School District policies and administrative procedures.

The School District's Assistant Superintendent for Business Affairs must approve all costs posted against federal grants and awards and, then, only after the School District's grant or award manager has approved a received bill or invoice. Payroll costs will be documented according to OMB Circular A-87. When permitted by the grant or award, indirect costs will be charged using the rate approved by the Michigan Department of Education.

Conflicts of Interest Conflicts of interest are governed by 2 CFR 200.318. School District Board members, employees and agents engaged in the selection, award or administration of contracts paid for, in whole or in part, by federal grants and awards may not have a prohibited conflict of interest. A prohibited conflict of interest exists when a School District Board member, employee or agent (or any members of his or her immediate family) has a financial interest in or has or would receive a tangible personal benefit from a firm considered for such a contract. A School District Board member who violates this administrative regulation is subject to discipline by the Board of Education or the Governor. A School District employee or agent who violates this administrative regulation is subject to discipline, up to and including discharge. This administrative regulation does not, and should not be interpreted to, supersede or diminish other laws, Board policies or administrative procedures concerning prohibited conflicts of interest.

Procurement Procedures School District procurement procedures are governed by 2 CFR 200.319. School District procurement solicitations must: include a clear and accurate description of the technical requirements for the material, product or service to be procured that does not, in competitive procurements, contain features that unduly restrict competition by prospective vendors; and, identify all requirements prospective vendors must fulfill and all other factors the School District will use in evaluating bids or proposals.

Evaluations of Proposals Most, but not all, solicitations for supplies, materials and services paid for, in whole or in part, by federal grants and awards involve competitive bidding. 2 CFR 200.320 is applicable to such situations. Among other things, the regulation requires the School District to create a written description of the manner in which the School District will conduct its technical evaluation of proposals by prospective vendors.

Travel See 2 CFR 200.474. The travel costs (i.e., transportation, lodging, subsistence and related costs) for School District Board members, employees and agents may not be paid from federal grants and awards unless: they would be reimbursed pursuant to applicable School District policies and procedures; and, the individual's participation is necessary to the federal grant or award.

6003.3-AR Petty Cash

The Board recognizes the convenience afforded in the day-to-day operation of the District by the establishment of one or more petty cash funds. The Board shall require the use of internal controls that will prevent abuse of the funds.

Each custodian of a petty cash fund shall insure that the funds in his or her care shall be disbursed only for minor expenditures. No petty cash fund may be used to circumvent the purchasing procedures required by law, the policies of this Board, and/or administrative regulations. A request for petty cash funds must be made in writing, signed by the person making the request and include such supporting documentation as may be appropriate. The petty cash box must be secured daily.

The custodian of each petty cash fund shall prepare a schedule of disbursements when the funds available in petty cash have declined to approximately 25% of the full amount authorized and shall show the disbursements by line account numbers. The custodian shall submit the schedule to the controller with a voucher requesting replenishment in like amount.

Building petty cash funds will be closed out for audit at the end of the school year and unused funds will be returned to the depository.

6003.4-AR Purchasing and Construction

As reflected in the Board of Education Policies, the School District will construct new building and add to or renovate existing buildings through competitive bidding as required by law. The School District will also purchase materials, equipment, and supplies for School District operations on a competitive basis as required by law. Professional services are not covered by this Regulation.¹

Procedures:

¹The criteria for awarding contracts for professional services will be determined by the Superintendent on an ad hoc basis.

- Any construction of new buildings or additions or renovations of existing buildings will, to the extent required by law, be based on competitive bidding.
- All purchases of materials, equipment and supplies will be made through the issuance of a purchase order signed by the School District's Assistant Superintendent for Business Affairs.
- Prior to issuing a purchase order, competitive pricing is to be pursued as follows:
 1. Competitive bids. The competitive bidding process will be followed where required by law.
 2. Purchases not subject to competitive bidding. In all other instances, the School District shall use measures, considered reasonable under the particular circumstances, intended to secure the highest quality product at the lowest possible price.
- Generally, orders or contracts will be awarded to the lowest, responsible, qualified vendor, considering the following factors: price, quality, conformance to specifications and identified needs, service and maintenance, and vendor reliability.

6003.5-AR Procurement of Professional Services

Professional services, such as architectural, legal, engineering, consulting and auditing services, frequently require familiarity with School District personnel, practices and facilities. The School District recognizes there are advantages in maintaining continuity in the provision of these services and does not require bidding or annual re-bidding, except in cases where the Superintendent or Board of Education considers it in the School District's best interest. Periodically, the School District may competitively bid such services to ensure that service and pricing are aligned with the School District's best interests and industry norms.

6004-AR Surplus Property

6004.1-AR Generally

The Superintendent, or designee, will develop a process for the periodic review of all real and personal property owned by the School District to determine whether any property is no longer needed for School District purposes. This may be due, in part, to the fact that the property is outdated or broken and beyond repair.

6004.2-AR Disposal of Real Property

Real property consists of School District land and buildings and fixtures.

The Superintendent, or designee, will periodically review the real property owned by the School District to determine whether any such property is believed to be no longer needed for School District purposes. The Superintendent, or designee, will, based on this review, recommend to the Board of Education that it consider disposing of any real property that has been identified as no longer needed for School District purposes. The recommendation may include the estimated value of the property and possible means of disposition. In cases when the Board authorizes the sale or other disposition of real property, the Superintendent may, with concurrence of the Board, establish the asking price and other minimum terms. This information may be disseminated to real estate brokers, agents, and other persons who have indicated an interest in acquiring the property and the property may be listed or advertised for sale.

If the Board resolves to dispose of surplus real property by seeking bids or offers, the Superintendent, or designee, will solicit bids by publishing a notice including the following information and conditions: (A) that sealed offers (or bids) are being solicited; (B) the date for submission of offers (or bids) with a statement that late offers (bids) will not be considered; (C) the type of offers desired – cash, lease or exchange; (D) the amount of an earnest money deposit which must accompany an offer; (E) that the property is offered “as is,” unless otherwise authorized by the Board; (F) that the person seeking to acquire the property will be given an opportunity, at the prospective purchaser’s sole expense, to inspect and perform testing customarily required in connection with the purchase of similar property during a period of not more than ninety (90) days (unless otherwise authorized by the Board) and that restoration of the premises and indemnity will be required to be provided by the person or entity seeking to acquire the property; (G) that title insurance will be provided by the School District; (H) that the offer must be irrevocable for ninety (90) days; (I) that a contract to dispose of real property owned by the School District shall not be binding upon the School District unless and until approved by the Board of Education through resolution at a public meeting and executed by the person or persons specifically authorized to do so by the Board; and, (J) that the School District reserves the right to accept or reject any and all offers, in whole or in part, and reserves the right to negotiate the terms and conditions of any offer deemed to be in the best interest of the School District. Bids or offers solicited in this fashion will be forwarded to the Board with the recommendation of the Superintendent.

6004.3-AR Disposal of Personal Property

The Superintendent, or designee, will periodically prepare a list of the personal property of the School District that is found to be no longer needed for School District purposes. The property shall be classified within broad groupings.

The list shall be submitted to the Board of Education with a recommendation for disposal of the same. If the Board approves the disposal of some or all of the property, the Superintendent or his/her designee may proceed with the sale or other disposition of the property. The method of sale or disposition shall depend on the nature of the property and other circumstances. All determinations shall be made based upon what is considered to be in the best interest of the School District.

6004.4-AR Disposal of Property

These procedures shall apply only to tangible personal property where specific disposal procedures are not required by state or federal gift, purchase or grant restrictions.

All departments, schools and other facilities shall submit to the Purchasing Agent, a statement of all properties which are obsolete, worn out, surplus or no longer usable for any reason. The Supervisor of the department and the Purchasing Agent shall certify the above status and estimate the fair market value of the item in its surplus state.

The Purchasing Agent shall appraise the property with regard to establishment of value and determination of the disposal procedures. Upon determination of value the Purchasing Agent shall take the appropriate actions:

- A. Check to see if other buildings or departments have a need for this equipment.
- B. Order the surplus properties to be placed in a central storage area to be inventoried and then disposed of when and if sufficient items have been accumulated to warrant sale or gift.
- C. Order the equipment to be offered for sale by public offering and/or competitive bid. Where estimated value exceeds \$5,000 the Board of Education must approve the sale.

D. Recommend for approval by the Superintendent that equipment might favorably be sold or donated to any of the following: 1. Public Schools 2. Non-public Schools 3. Municipalities or Public Agencies 4. General Public A log should be kept of all items to be sold or donated for inspection by the Board of Education and the Superintendent of Schools.

E. If an item is being replaced, and it is deemed advisable, it will be used as a trade-in item.

F. Order the stock or items to be removed via normal rubbish or dump procedures. The Board reserves the right to waive irregularities and to reject any or all bids. Income realized by the sale of surplus property shall accrue to the General Fund.

6005-AR Investments

6005.1-AR Investments

The Superintendent designates to the School District's Assistant Superintendent for Business Affairs primary responsibility for the investment of School District funds. The Assistant Superintendent for Business Affairs will publish operating procedures that will be delivered to the Superintendent and Board of Education for approval. These procedures will include: the specific delegation of authority to persons responsible for investment transactions; and, a system of controls to regulate investment activities, to be reviewed annually by the School District's independent auditor. The controls will include: (A) control against improper collusion; (B) the separation of transaction authority from accounting and record keeping; (C) custodial safekeeping; (D) the written confirmation of transactions for investments and wire transfers; and, (E) the development of a form wire transfer agreement.

The Finance Director will prepare a monthly report for the Superintendent concerning the District's investments included with the monthly Finance Committee report. Each of the Finance Director's reports may include detailed information such as: portfolio diversification; maturity structure; potential risk; and, a comparison of the performance of the School District's portfolio with generally followed market measures.

6006-AR Risk Management

6006.1-AR Risk Management

The School District promotes safety and accident prevention for its students and employees in consultation with its insurer(s). The following ongoing measures are designed to further this undertaking: building principals will regularly report to the Superintendent or his/her designee - all accidents, injuries and property loss or damage within their school buildings and perceived risks of future harm. The Assistant Superintendent for Business Affairs or designee will review all School District insurance policies and recommend to the Superintendent and the Board of Education areas in which modifications in coverage are warranted.

6008-AR Meal Charge

6008.1-AR Meal Charge

This administrative regulation gives effect to the Board of Education's Meal Charge Policy.

Requests Parents may request reduced-price or full-price meal benefits by completing a Free and Reduced Meal Application found at <http://www.rochester.k12.mi.us/pages/350/food-services> or by contacting the food service department at 248-726-4602.

Meal Account Balance Payment for school meals is expected at the time of purchase. Parents are expected to regularly monitor their child's meal account balance online at <https://rcsvue.rochester.k12.mi.us/>

Positive Balances Any unpaid meal charges or money remaining in a student's meal account balance will be carried over to the next consecutive school year. The School District will refund balances in excess of \$5.00 if the student is leaving the District. The District does not refund balances of \$5.00 or less due to the administrative costs associated with creating a refund.

Insufficient Funds The School District recognizes that, at times, students may come to school without sufficient funds in their meal account balance. If so, elementary school students may charge up to \$12.30 or \$4.10(per day) middle school students may charge up to \$8.70 or \$4.35 per day and high school students may charge up to \$4.35 in total. After the maximum number of lunches have been charged, an emergency lunch will be provided. The emergency lunch will consist of a cheese sandwich, fruit, vegetable and milk. No more than five emergency lunches will be provided per child per school year. Emergency lunches will be charged to the student's meal account and the student's parents or guardians are responsible for reimbursing the School District for the full amount of any emergency meals. The School District does permit charging for breakfast.

Negative Account Balances. Students who have money to pay for a reduced-price or full-price meal at the time of service shall be provided a reimbursable meal, even if they have incurred a negative account balance. The School District will not use funds students have in-hand to repay a negative balance or other unpaid meal charge debts. Students who qualify for full-price meals will not be denied a reimbursable meal, even if they have incurred a negative meal charge balance from the purchase of additional cafeteria items, such as a la carte items. If students have incurred a negative account balance, they will not be permitted to purchase additional cafeteria items above and beyond the reimbursable meal provided.

Notification and Collection

Low Account Balances. The School District will notify the student's household by email or, if the District does not know the parent's email address, by telephone when a student's meal account balance falls below \$5.00 for three consecutive days. The notification will include the current account balance. The District may choose to use the following sample email and/or school messenger call:

Hello [parent/guardian]. This is the RCS food service department. We are contacting you to let you know that your student (name) has a low balance of \$5.00 or less in their school meal payment account. To ensure your child has enough money to purchase school meals, please add funds to their account as soon as possible. You may do so by going to www.myschoolbucks.com and using a debit or credit card. You can also send in a check to your student's school payable to RCS food service. If you have any questions, please call the food service department at (248)726-4602. Thank you.

District personnel shall keep records of all such phone calls or emails sent which will include the date and time of the phone call or email, and the telephone number or email address used.

Negative Meal Charge Account Balances. The School District expects all delinquent debts will be paid in full on the last day the student will be in attendance for the relevant school year. Before uncollectable/delinquent debt can be reclassified as bad debt, the food service department must make reasonable efforts to collect on the debt and keep detailed records showing the efforts made, as follows:

- Once a student's meal charge account balance becomes negative for three consecutive days, the food service department will contact the household by email or, if the parent's email address is not known, by telephone to request payment. The food service department will also inform the parent of the School District's reduced-price and full-price meal program. The food service department will inform the parent that the matter will be turned over to the building principal if no payment is received within one week.
- If no payment on a student's negative meal charge balance is received within one week, the food service department will contact the building principal. The principal (or his or her designee) will contact the student's parents by email or, if the parent's email address is not known, by telephone, to determine an appropriate solution.
- If no payment is received within one week, a letter will be sent to the household notifying the debt will be turned over to a collection agency if no payment is received within 30 days of receipt of the letter or the end of the school year, whichever is first, and the student's meal account will be closed. The District may choose to use the following sample letter, or some variation thereof:

[Parents/Guardian]
 [Address]
 [City, State, Zip Code]

[Date]

Dear [Parents/Guardian]:

The goal of Rochester Community School's lunch program is to provide healthy meals to children during the school day. In order to serve healthy, high-quality meals, we must make sure we are financially secure. You play a key role in this effort, and are responsible for purchases made by your child in our school cafeteria.

As of [date], your child has a negative account balance of \$[X]. We strongly encourage you to pay this amount as soon as possible. Your response to this request is important. Paying back this debt will help keep our food service program strong and ensures all children at our school have access to the healthy food they need to focus in the classroom. We understand that mistakes happen. But meal payments are important to our program, and we must collect your cafeteria debt.

Please contact Tracy Hizer in the food service department if you have any questions. To review Rochester Community School's Meal Charge Policy, please visit <http://www.rochester.k12.mi.us/pages/5103/6000-finances>. We would be happy to work on a repayment plan with you.

You may pay your child's negative account balance at www.myschoolbucks.com using a debit or credit card or by sending a check payable to RCS food service to your student's school.

Please note that if your child has incurred a negative account balance, and you do not pay off the balance within 30 days of receipt of this letter, or by the end of the school year, whichever is first, we will have no

choice but to send the negative balance to collections and close your child's meal account.

If you think your child may qualify for a free or reduced-price meal, please submit a free and reduced –price school meals application to your student's school office found at <http://www.rochester.k12.mi.us/pages/350/food-services>

Thank you for your quick payment.

Sincerely,

Tracy Hizer
Director of Dining Services
(248)726-4650

CC: Dana Taylor
Assistant Business Superintendent

District personnel shall keep records of all such letters sent.

Bad Debt The School District defines bad debt as uncollectable/delinquent debt that has been determined to be uncollectable by June 30th of the fiscal year in which the debt was incurred or, in the event the debt was transferred to the next consecutive school year, June 30th of the next fiscal year. Debt is considered uncollectable/delinquent if the District has exhausted its collection attempts, as described in the preceding section. If the uncollectable/delinquent debt cannot be recovered by the School Meals Program in the year when the debt was incurred, the debt is classified as bad debt. Bad debt shall be classified as an operating loss.

Once classified as bad debt, non-federal funding sources must reimburse the nonprofit school food service account (NSFSA) for the total amount of the bad debt. The funds may come from any non-federal funding, including: the School District's general fund, state or local funding, or school or community organizations such as the PTA. Bad debt also includes losses (whether actual or estimated) arising from uncollectable accounts, including costs associated with collection efforts or legal costs incurred prior to its classification as bad debt.

Recordkeeping Once uncollectable/delinquent debt charges are converted to bad debt, the School District shall maintain records relating to those charges.

Audits and Reviews. Upon request, the District must make accounts and records regarding its school food service available to the Michigan Department of Education and/or the United States Department of Agriculture, Food and Nutrition Service for audit or review.

Such records shall be retained for a period of three years after the date of the final claim for federal reimbursement for the fiscal year in which the charges were incurred. The District may be required to keep such accounts and records for more than three years if the audit or review results in issues that require District correction, up until all such issues are resolved.

Competitive Foods Competitive foods means all food and beverages other than meals reimbursed under programs authorized by the National School Lunch Act and the Child Nutrition Act of 1966, which are available for sale to students on District campuses during the school day. The District is responsible for maintaining records in compliance with the nutrition standards for all competitive foods, as defined under 7 CFR 210.15(b). The District is also responsible for ensuring departments or third-party

organizations responsible for food service at its schools maintain records documenting compliance with the nutrition requirements for the foods and beverages sold to students. At a minimum, such records must include receipts, nutrition labels and/or product specifications for the competitive food available for sale.

6015-AR Recognition, Food and Entertainment

6015.1-AR Travel Reimbursement (Revised 11.30.2018)

District employees will be reimbursed for reasonable expenses incurred for pre-approved District-related travel, but will not be reimbursed for alcoholic beverages. District employees will be reimbursed up to the then prevailing IRS rate for out-of-district mileage incurred on pre-approved District-related travel. The Conference Registration Form sets forth important reminders about timelines, submission of claims, mileage, meal and hotel reimbursement. Guidelines set forth on the form must be strictly followed.

6015.2-AR Recognition, Food and Entertainment (Former 6840AR) (Added 11.30.2018)

The District encourages mutually beneficial collaboration with individuals and other organizations to provide private funds or grant funds for the purposes of recognition, food, and entertainment. District funds are not to be expended for entertainment or staff/volunteer recognition. If expenditures are funded from a grant or other source of private funds for that specific purpose, the provider agreement/contract should be followed.

Recognition

An expenditure of not more than \$10 dollars per student per recognition may be allowed if it is provided for within the budget of the cost center and approved by the budget administrator. Typical awards may be certificates, patches, pencils, folders, embroidered letters, pins, photos, or other mementos.

Only private funds or grant funds can be used for staff or volunteer recognition expenditures.

Food/meals Outside the District

An employee is eligible for travel status and meal reimbursements for out-of-district duties that require an overnight stay or when an offsite location requires the employee to travel 2.5 hours before or 2.5 hours after business hours. See Travel Reimbursements 6015.1 for further information.

Food/meals Within the District

Food/refreshments/meals may be provided for:

- Employees who are participating in an activity outside the normal work hours, outside their job duties, where they receive no other district compensation (example: professional development outside work hours).

Effective: November 30, 2018

- Employees acting in an emergency situation who are unable to leave their workstation to obtain meals during a normal break period.
- When mandated training is scheduled with refreshments because it cannot be scheduled at any other time or may be less expensive than providing substitute workers (Budget controller over area must confirm there were no other options for scheduling).
- Employees who attend meetings sponsored by outside agencies, when the meal is a part of the program and approved by the budget controller.
- Volunteers who work over four (4) hours and receive no compensation.

Food will not be provided for:

District staff while in the school district performing their normal duties.

Entertainment

Only private or grant funds can be used for entertainment expenditures.