

**BOARD OF EDUCATION  
PYRAMID LAKE JUNIOR/SENIOR HIGH SCHOOL  
BOARD POLICIES AND ADMINISTRATIVE PROCEDURES**

**SECTION 2: FISCAL MANAGEMENT BOARD POLICIES**

**2.00 FISCAL MANAGEMENT** The Board recognizes that quality education is central to the purpose of the school and that fiscal management must be used as a tool to achieve this purpose by subscribing to the following policies to: 1. Engage in thorough advanced planning with staff and encourage community involvement. 2. Develop budgets to guide expenditures in order to receive the best return for the dollar spent. 3. Establish priorities and levels of funding, which will provide quality education for the students. 4. Utilize the best available techniques for budget development and management. 5. Require maximum efficiency in accounting and reporting procedures. 6. Establish guidelines governing the investment of school funds. 7. Incorporate long-range financial planning. Legal References: Tribally Controlled Schools Act of 1988 (25 U.S.C. 2501-5212), amended by No Child Left Behind Act – Public Law 107-110, January 8, 2002 (Section 1043 and Section 5202-5212).

**ADMINISTRATIVE PROCEDURES**

**2.01 FISCAL MANAGEMENT SYSTEM** The Finance Department is organized and maintained in a manner to assist and provide the Board and Principal with information necessary to create a solid financial basis to operate the school system. The functions of the Finance Department staff are:

1. To prepare budgets for the operation of the entire school system.
2. To prepare and submit all necessary reports concerning the financial operation of the school.
3. To prepare payroll for all personnel employed by the School and process financial transactions..
4. To prepare and maintain financial records.
4. To monitor and assist in areas deemed necessary.
5. To assume and carry out other responsibilities assigned by the Board or Principal.

**2.02 ANNUAL OPERATING BUDGET** A preliminary budget with projected revenue for program operations for the following school year, beginning July 1st, shall be submitted to the Board for approval at the budget Board meeting every May preceding the beginning of each school year.

A preliminary year-end Revenue & Expenditures report at June 30<sup>th</sup> will be presented to the Board no later than the August Board meeting.

**2.03 BUDGET GOALS AND OBJECTIVES** The annual operating budget established by the Board shall incorporate:

1. Programs and staff required to implement identified goals and student learning needs.
2. A focus on personnel providing direct education and support services for students.
3. Ongoing programs designed to maintain and enhance the educational aspirations of students.
4. Procedures for modification to the budgets based on actual revenue received for the operation of educational services for students.
5. Procedures for insuring adherence to legal and other considerations for all programs at the school.
6. Direct involvement of the School Administration, staff and students in the development of budgets and goals for the ensuing term.

**2.04 FISCAL YEAR** Fiscal year for operations of School shall be July 1 to June 30. The School's Facility Operations and Maintenance Program receives funds between October 1 and September 30 and also follows

the School fiscal year. Supplemental grants shall be operated according to grant conditions. Legal Reference: 25 USC 2503 & P.L. 107-110, NCLBA, amended Jan 8, 2002

**2.05 EXPENDITURE OF FUNDS** The Board shall review and approve an annual budget for the expenditure or obligation of school funds that meet applicable funding guidelines. The Board authorizes the Principal and Finance Director to develop and utilize procedures that complies with funding agencies and meet required and approved financial processes. No board member of the High School may enter into any professional or consulting services during their term of service.

**2.06 CHECKING ACCOUNTS** The Board shall approve checking accounts to be used to process accounts payable and payroll financial transactions. The Board will also approve the banking institution to which checking accounts may be maintained. The Finance Director will review banking services provided by the banking institution and report to the Board for consideration when determining banking services or another banking institution.

**2.07 AUTHORIZED SIGNATURES** Board members, as approved by the Board, are authorized to sign all payroll and accounts payable checks. No Board member shall sign a check that could reflect a conflict of interest. i.e. family member, business relationship. No checks will be processed without the authorized written approval and support documents attached. All checks will require two signatures.

**2.08 CHECK WRITING SERVICES** The Finance Department is responsible to prepare and process payroll checks on a bi-weekly schedule. The Finance Department will also prepare and process checks for purchased services, supplies, materials, equipment, and travel following approved Policies and schedules.

All checks issued shall follow the proper procedures. All checks are pre-numbered. No manual checks shall be written, unless there is an emergency as determined and authorized by the Principal and Finance Director.

**2.09 SYSTEM OF ACCOUNTS** The Principal and the Finance Director shall be responsible to develop and implement a system of accounts to ensure compliance with funding agency guidelines and financial reporting. The approved system will also meet guidelines as prescribed by the Bureau of Indian Affairs or Bureau of Indian Education. Programs which will ensure exact and continuous record keeping of all funds under the jurisdiction and control of the Board. Legal Reference: 25 USC 2503 (a)(2) & P.L. 107-110, NCLBA, amended Jan 8, 2002

#### 1. Reporting Requirements

Each administrator, teacher or other personnel responsible for the administration of funds shall be accountable and coordinate with the Finance Director and funding agency. The Finance Director shall make financial monthly reports to the Board and to funding agencies as required.

#### 2. Developing Accounting Systems

The Finance Director shall be responsible to develop and monitor the accounting procedures, ledgers of accounts and codes to properly account for all funds related to the operation of the School. The Finance Director may authorize the creation of separate funds, accounts or codes when such are required by statute or regulation or when it is expedient for the proper control of school monies. The Finance Director will submit changes to the Accounting System to the Board.

**2.10 DEPOSITORY OF FUNDS** The Finance Director or her/his designee shall be responsible to deposit all funds of the PLHS within two (2) weeks in identified and approved accounts. During non-school sessions, deposits may be done monthly. All deposits will be included with Financial Reports to the Board on a monthly basis.

**2.11 BUDGET PREPARATION PROCEDURES** The budget document shall be prepared as prescribed by a process approved by the Board. The annual budget document shall be ready for submittal before the Board's May meeting. The annual Budget will be approved no later than June 30<sup>th</sup>.for the grant period starting July 1<sup>st</sup>.

Estimates of revenues shall be in accordance with the BIE estimates and projected expenditures based on historical costs and prepared by the Principal and Finance Director. Initial budget allocations for staffing (teachers, counselors, librarians, nurses, principals, school secretaries and clerks, aides, assistants, custodians, cooks, and bus drivers) will be based on projected student enrollment.

Each designated staff along with the Principal shall be responsible to develop and establish their annual budget. The Finance Director will assist the designated staff as needed in the development of their individual program budget.

All budgets shall follow the school's education plans, goals and objectives. The Finance Director shall be responsible to review and monitor the annual budget preparation procedures adopted by the Board.

1. Revenues

All revenues shall be carefully estimated and recorded. To provide a safeguard against variances in enrollment projections, estimates of per pupil revenue may be based upon a percentage of anticipated enrollments. The Finance Director will use the current and past 2 years to average daily enrollment to base projected revenues for the initial budget period.

2. Expenditures

All expenditures shall be carefully estimated, recorded and fully substantiated. Initial budget allocations for staffing will be based upon enrollment projections and new school grants.

All known fixed costs anticipated for the year will be included in the budget. Cost of living and inflationary increases will be included in the budget based upon Board direction and approval.

Special budget requests may be recommended to the Board and will be included in the budget upon Board approval based on funding availability.

A contingency fund may be established to provide for unanticipated needs using program generated or interest earned; grant funds will not have a contingency fund unless considered allowable by the funding agency regulations. An unreserved fund balance may be established in the General Fund by the Principal with the approval of the Board.

**2.12 DEADLINES AND SCHEDULES** The school's staff is required to submit projected budget needs, enrollment projections, revenue projections, goals and other information by April 15 as requested by the Principal. This also includes information regarding transportation and safety, food program, school supplies and textbooks, special programs, and building maintenance.

The Board shall approve the preliminary budget no later than June 30<sup>th</sup>, based on information, salary schedules and data submitted by the Principal and/or Finance Director. The approved budget shall be submitted to the Pyramid Lake Tribal Council for their information.

**2.13 STAFF INVOLVEMENT** The Principal is responsible for budget development for school programs and in this process, consult with teachers and staff concerning program needs and activities. The Principal, teachers, and staff are allocated an amount of funding annually to operate the program they supervise. The Principal shall meet annually, within the first month of school, to inform the employees of their

respective budget limitations. The Principal will work with the Finance Director to establish new budget line items as needed.

The Principal and Finance Director will document overall budget needs for presentation to the Board annually and report budget modifications in monthly Board reports.. Principal, teachers, and staff may develop cuff accounts for budget line items with the Finance Director and monitor their approved budget with the Principal and Finance Director. The Finance Department will also provide monthly Revenue & Expenditure Reports to Directors; staff requiring information can also request to receive financial reports.

**2.14 PERIODIC ACCOUNT AND BUDGET RECONCILIATIONS** The Finance Director is responsible to implement monthly account reconciliation, analyze financial data, and to report this information to the Board at the monthly Board meeting. The Finance Director is also responsible to implement the budget reconciliation at the end of the fiscal year or as needed. This information will also be presented to the Board in monthly reports as needed.

**2.15 TRANSFER OF BUDGET FUNDS** Transfer of funds will be made in accordance with Federal, Bureau of Indian Affairs or Bureau of Indian Education statutes and regulations.

A budget modification, which is a transfer of appropriations within or between any function or program within a fund, may be made by the Finance Director. The Finance Director must confer with the Principal on all budget modifications and it will be reported to the Board at the next regular meeting.

Federal law does not allow transfers of appropriations between federal programs.

The Principal and Finance Director shall advise the Board of the need for any changes and provide the Board with proposed revisions. The Finance Director will advise the Principal of actual revenue received and expenditures and consult with regard to any proposed modifications.

**2.16 DEBT LIMITATION** The Board shall not incur any debts for operation of the school that cannot be covered in the current year in excess of actual revenue available. The Finance Director shall be responsible for reporting fiscal information to the Board regularly to advise them of anticipated and actual revenue resources.

**2.17 FEDERAL REVENUE** Budget line items and expenditures for any acquired federal revenue shall be made in accordance with applicable regulations.

**2.18 STATE REVENUE** Budget line items and expenditures for any acquired state revenue shall be made in accordance with applicable regulations.

**2.19 OTHER REVENUES** Budget line items and expenditures for any other revenue shall be made in accordance with applicable regulations.

**2.20 MISCELLANEOUS INCOME** Monies collected in school for the sale of school property, supplies or equipment purchased with school funds, payments for damages to school property or fees collected for services or the use of school facilities shall be deposited in the School General Account for credit to the proper school fund. These deposits shall be made as soon as possible after receipt of the money and, in any case, no longer than two (2) business days after receipt of the money. School personnel collecting such monies shall transmit them, accompanied by a proper transmittal form indicating the purpose for which they were collected, as soon as possible to Administration. The School Administration staff shall record receipt and purpose for which collected, and maintain in a secure locked file. The Finance Director will reconcile the cash and cash receipts for deposit at least once a month.

**2.21 GRANTS** The Board has the authority to acquire supplementary funding to enhance the educational opportunities of the School. The Principal shall approve all new and continuation applications for grants for amounts less than \$50,000.00.

All grant funds shall be received and expended according to fiscal procedures legislated by the granting agency and fiscal procedures adopted by the Board.

The Principal and staff of approved grants received by the Board shall be responsible for grant compliance, program expenditures. The Finance Director is responsible for the draw-down of funds and in coordination with the grant staff the audit compliance as required by the funding agency.

**2.22 GRANT APPLICATIONS** The Board encourages the submission of grant applications to outside agencies for purposes, which support the mission, and objectives of the school.

Grant applications for amounts over fifty thousand dollars (\$50,000.00) must be submitted to the Board for approval prior to being submitted to the granting agency. In recognition of the fact that at times grant application timelines are extremely short, the Principal as necessary will make exceptions. Grant applications submitted to granting agencies without Board approval must be submitted for Board approval as soon as possible. If the Board decides not to approve a grant application, the application previously sent to the granting agency will be withdrawn.

**2.23 LOCAL FUNDS AND FUND CONTROL** The Board shall direct the Finance Director to deposit into the School General Account all monies for the operating budget and for all necessary trust and agency accounts. These funds shall be credited to the School and administered by the Finance Director with monthly reports to the Board. Legal Reference: 25 USC 2503 (a)(2) & P.L. 107-110, NCLBA, amended Jan 8, 2002

**2.24 BOARD ADMINISTRATIVE PROCEDURES APPLYING TO FUNDS**

1. General Fund. Receipts for the General Fund shall be deposited in the School General Account. Disbursements from the General Fund shall pay for expenses of maintenance and daily operation, and payment of salaries shall have precedence over all other expenses.
2. Insurance Fund (Property/Casualty). This fund shall be credited with all receipts paid in response to claims for damages covered by school insurance policies. The cost of repairs or replacement of property destroyed or damaged in losses covered by insurance will be paid from this fund. When the balance in this fund exceeds the amount necessary to replace property destroyed or damaged in losses covered by insurance claims, expenditures from this fund may be made to replace other property losses or funds may be transferred to the O&M Fund.
3. Nutrition Service Fund. Nutrition Service Funds shall be deposited in the School General Account and disbursements from these funds shall pay only for the expenses of operating school nutrition service activities or for the purchase of items or equipment necessary to the Nutrition Services Program.
4. Building Fund (Sales of School Real Property). Receipts for the Building Fund shall be from the rental and/or sales of school property, gifts, and donations. These funds shall be deposited in the School General Account and shall be expended only in accordance with the Board approval.
5. Trust and Agency Funds. The School is authorized under the Bureau of Indian Affairs, Bureau of Indian Education to maintain trust and agency funds for the purpose of accounting for money and property received and held by the Board as trustee or custodian, or in the capacity of an agent for certain individuals or other governmental units. These funds shall be deposited in the School General Account.
6. Each administrator and staff member shall abide by the following administrative procedures to ensure that the school is protected against any claims resulting from special funded activities that for any reason cannot be liquidated by these activities. The standard procedures shall be:
  - a. Employees shall not be hired until funds have been received in an amount sufficient to cover the salary expense of employment.
  - b. Action that would obligate the school shall not be taken until

sufficient funds have been received to cover these liabilities. c. Exceptions to paragraphs a. and b. may be made by the authorization of the Principal and advances made from the General Account Fund, provided that the following conditions are met:

i. The Finance Director certifies that sufficient funds are available in the General Fund. ii. A letter or other written notice is obtained from the outside funding agency certifying that funds will be provided in an amount sufficient to liquidate the desired obligation within a reasonable period of time during the current school year. 7. Student Activity Funds

Investments of student activity funds are under the supervision of the Principal.

Investment of these funds is limited to:

a. Checking accounts and Certificates of Deposit (CD's) with commercial banks insured by the FDIC b. Checking accounts and Certificates of Deposit (CD's) with savings and loan associations insured by FSLIC c. Investment through the Transfers Fund (Expendable Trust Fund) d. The Principal must make investments whenever the reported combined cash balance of all student activity funds under his/her jurisdiction exceeds seventy-five thousand dollars (\$75,000.00). The Finance Director shall review the monthly school financial reports and report any balances exceeding the limit to the Principal.

**2.25 SCHOOL ACTIVITY FUNDS** Any secondary school student group participating in a school-approved or sponsored activity may establish a fund within the financial structure of the school. All such funds shall conform to regulations and shall be audited at prescribed intervals. School activity funds are defined as all monies received by the School as collections or gifts for the operation of school activities, both special and general. An efficient and accurate accounting system, which has the approval of the Principal, the Finance Director, and the private auditors employed by the School, shall provide procedures governing the following:

1. Collections 2. Deposits 3. Disbursements (petty cash, checks, inter-fund transfers) 4. Records of transactions, including the following:

a. A receipt and expenditure register b. A receipts distribution ledger c. An expenditure distribution ledger d. Reconciliation of bank statement e. Monthly financial statement of each account and the total activity fund f. An annual financial statement

The Finance Director will ensure that the selection and obtaining of all necessary forms, account books and bank materials meets applicable accounting guidelines. Monies collected and held temporarily for out-of-school groups (e.g., book fines, etc.) may be placed in school activity bank deposits as separate funds for the sake of convenience. However, there must be a complete accounting procedure for these funds and such funds must be transmitted to the proper group as soon as practical or required.

The Principal shall be responsible for the activity funds under his direct supervision.

## **2.26 INVESTMENTS**

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Investments of the School shall be made with the objective of providing the highest degree of safety, liquidity and rate of return. Written procedures will be developed to ensure compliance with BIE and will include a system of controls to regulate investment activities. The procedures will also contain an explicit delegation of authority for managing the investment program; provisions for safekeeping and custody of securities purchased; and, descriptions of authorized investments to be made using school funds. Legal Reference: 25 USC 2506 and P. L. 107-110, NCLBA, Sections 1043 and 5211 amended January 8, 2002.

**2.27 PURPOSE AND OBJECTIVES** The purpose of this administrative procedure is to outline the general guidelines for the prudent investment of funds of the School. Cash balances are to be invested with the goal of providing the highest degree of safety, liquidity and rate of return. Major objectives in order of priority are as follows:

1. The primary objective of the investment program is the preservation of capital and investment principle. All investment transactions will be made to ensure capital losses are avoided. 2. The secondary objective will be to provide for sufficient liquidity to meet operating requirements. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements. Ability for converting an investment into cash must be considered to satisfy changing requirements of cash flow while allowing for minimal risk of loss of principle and accrued interest. 3. After the basic requirements of safety and liquidity have been met, rate of return shall become a consideration. Investments shall be acquired to attain the maximum rate of return through budgetary and economic cycles, taking into account the statutory constraints on investment instruments.

**2.28 SCOPE** This administrative procedure applies to the investment of cash balances of the following funds:

1. General Fund
2. Special Insurance Fund
3. Capital Project Fund
4. Nutrition Services Fund
5. Insurance Trust Fund
6. Workers Compensation Fund
7. Student Activity Funds

**2.29 RESPONSIBILITY**

1. The Board designates the Finance Director to be responsible for the investment program. Written procedures consistent with this investment regulation shall be established and will include explicit delegation of authority to persons responsible for investment transactions and will include a system of controls to regulate investment activities. 2. No person shall engage in an investment transaction except as provided under the terms of this investment regulation and written procedures established by the Finance Director. 3. All participants in the investment process shall act responsibly as custodians of school funds. School employees shall avoid any transaction that might impair public confidence in their ability to govern effectively. Any employee involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair his/her ability to make impartial investment decisions.

**2.30 DIVERSIFICATION** The school shall diversify its investment portfolio to eliminate the risk of loss that could result from one concentration of assets in a specific maturity, a specific issuer, or a specific class of maturities.

**2.31 SAFEKEEPING AND CUSTODY**

1. The Finance Director will provide for the safekeeping of investments through a third party Federal Reserve Bank. All safekeeping arrangements shall be in accordance with a Safekeeping Agreement signed by the Chair, Vice-chair and Secretary-Treasurer of the Board and the Bank. 2. All deposits and investments of school funds other than direct purchases of U.S. Treasuries or U.S. Agencies shall be secured by pledged collateral of the deposits or investments less any amount insured by the FDIC or FSLIC. The third party Federal Reserve Bank will maintain all evidence (safekeeping receipts) of the pledged collateral. The repurchase agreements will be documented by a specific agreement noting the collateral pledged in each agreement. 3. Collateral shall be held in the name of the school or held on

behalf of the school and the custodial agent's records shall assure the notation of the school's ownership of or explicit claim on the securities. Original copies of all safekeeping receipts shall be delivered to the school. 4. Use of money market mutual funds used for shorter term investments and sweep accounts are limited to funds which are registered with the Securities and Exchange Commission, are rated "AAA" by a nationally recognized rating service and invest only in securities issued by the federal government or agencies of the federal government or repurchases agreements fully collateralized by such

**2.32 DELIVERY VS PAYMENT** All investments shall be purchased using the delivery vs. payment method, which provides that funds shall not be wired or paid until verification has been made that the custodial agent received the security or collateral.

**2.33 INVESTMENTS** Investments of the School shall be limited to the following securities:

1. U.S. Treasury Bills and Notes
2. Bankers Acceptances
3. Federal Farm Credit Bank Securities 4. Federal Home Loan Bank Securities 5. Federal National Mortgage Association Securities 6. Repurchase Agreements 7. Negotiable Certificates of Deposit 8. Time Certificates of Deposit 9. Money Market Mutual Funds 10. Commercial Paper 11. Or any approved type of investments by the funding agencies.

**2.34 INTERNAL CONTROL**

1. The Finance Director shall establish a system of internal control, which shall be designed to prevent losses of public funds arising from fraud, employee error, or misrepresentation by third parties; and designed to minimize losses due to unanticipated changes in financial markets or imprudent actions by school employees involved in investment activities. The Finance Director shall coordinate any changes with the auditing firm contracted to provide financial management assistance. 2. Controls and managerial emphasis deemed most important that shall be used where practical are:
  - a. Control of collusion b. Separation of duties c. Delegation of authority d. Reconcilements and comparisons of security receipts and investment records with the accounting system e. Compliance with this investment regulation

**2.35 RISK OF LOSS** The Board recognizes that in a diversified portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return.

**2.36 ADMISSIONS AND GATE RECEIPTS** The Board shall establish rates for admissions to school-sponsored activities following consultation with the Athletic Director and Principal on an annual basis. The Athletic Director shall ensure all funds received are submitted to the administration. Finance Director shall report all expenditures and revenue from this resource monthly to the Board. All revenue from admissions and gate receipts shall be deposited in specific line items identified in a budget and shall be used to pay for referees, officials or any other athletic and related expenses. Monthly reports to the Board shall include modified budget based on revenues as needed. Senior citizens, staff, and Board members shall have access to school-sponsored activities at no cost. However, staff who receive free admission to school activities are required to monitor and supervise all areas of the school.

**2.37 TUITION INCOME** The Board may enter into cooperative tuition agreements with public schools to acquire revenue to provide educational services to students. All cooperative tuition agreements shall be negotiated annually with the Washoe County School District; any other agreements must initially have Board



approval prior to any finalization of agreements.

The Finance Director in consultation with the Principal shall be responsible for developing a tuition budget on an annual basis based on income received to present to the Board for approval. The Board shall receive reports on tuition income in the monthly budget report as received from the public schools.

**2.38 FINES** All fines assessed and received by the Board shall be deposited in an identified budget and any fines assessed against the school shall be recorded and reported to the Board in monthly budget reports. This includes, but is not limited to, any property or equipment damage due to vandalism and/or neglect.

**2.39 INVESTMENT EARNINGS** The Finance Director shall seek opportunities for investment of funds that are secure, provide a reasonable rate of return, and are not legally disallowed from investment, with the consent of the Board. The Principal shall make recommendations for the use of income from these investments for the Board in the annual budget.

#### **2.40 ACCOUNTING**

1. Bonded Employees: Every employee who is assigned responsibility for receiving and dispensing school funds shall be bonded by a blanket bond with the cost of the bond paid by the Board.
2. Accounting and Reporting: The Board shall be responsible for utilizing fiscal accounting and reporting procedures, upon the recommendation of the School's accounting firm, that meet applicable tribal, state and federal requirements, where required by law.
3. Financial Reports and Statements: The Board shall adopt procedures for monthly, quarterly and annual reporting of all fiscal transactions of the school.

The Finance Director is responsible to submit required quarterly and annual financial reports and statements to funding sources in a timely and accurate manner after submitting them to the Principal and, when applicable, to the Board for review and approval. The Bureau of Indian Education requires the Board Chairman to sign all financial documents; therefore, the Board authorizes any Board officer to sign these documents in the Board Chairman's absence.

#### **2.41 PURCHASING (PROCUREMENT)**

1. Educational Specifications: After consultation with the personnel directly involved, the Principal and Assistant Principal will develop educational specifications that will provide suitable instructional supplies and equipment for the school. The Administration will review on an annual basis to ensure compliance with regulatory or funding agency requirements.
2. Purchasing: The Board and Principal shall ensure that all purchases are made in the best interest of the school and comply with applicable tribal, state and federal rules and regulations.
3. Employees must utilize purchasing procedures, which will be processed through the Finance Office in the following manner:

Staff needing supplies must complete and sign a purchase request with written justification and submit it to their immediate supervisor listing the pertinent information, amount, and name of the vendor. Supervisors will ensure need and available funding to cover expenditures and will verify their approval through a signature. The Principal, Assistant Principal and/or Finance Director will approve based on approved budget and allowability under funding guidelines. Expenditures exceeding \$10,000 or more must have Board approval. In cases where the expenditures must occur before a Board meeting the Principal will request approval by a Special Meeting or contact the Board Chairman for his review and approval. If approval is given by the Board Chairman, the Principal will report this information to the Board at their next regular meeting.

4. Purchase requests shall be submitted to the Accounting/Payroll Specialist no later than two

weeks prior to the desired purchase date ensuring sufficient time is allowed to process according to the School's Accounts Payable schedule. Upon submission to the Finance Department a purchase order will be prepared with the following exceptions: a. Board stipends will be paid from an approved time sheet signed by the Board Chairman or Board Secretary. b. Travel authorizations will be used when requesting permission and an advance to travel for the school following the School's approved travel process. c. Field Trip Request Form will be used when requesting permission for any trip with students. If travel funds are required, a Travel/Training Requisition must be completed and submitted for processing. The Board must also approve if the travel will extend beyond three (3) days. The Board establishes daily meal rates for both adults and students based on the recommendation of the Administration. d. Student Activities purchases require the appropriate requisition. e. Recurring expenses. (i.e. monthly utilities, etc.) Utilities and fixed costs require a requisition approved by the Principal or Finance Director. Once proper approval signatures are affixed, this form shall be attached to the invoice and follow the Schools General Purchasing procedures as outlined above. f. Contractual services with a Board approved written contract and supporting documentation unless the term of service exceeds thirty (30) days. g. Expenses approved by the Board will be documented with a copy of Board minutes and approved requisition, invoice or contract. To prevent a delay in purchases, the Office Manager can submit a Certification noting the motion to approve and Board decision. 5. The Accounting/Payroll Specialist shall enter the information from the approved purchase request form into the computer and will verify the purchase/purchases will not over spend the budget. A purchase order will then be printed and distributed to the requestor. 6. The purchase order shall be pre-numbered and generated from the accounting software. One copy will go to the employee who requested the item, who will give to the vendor, one shall be filed in the Finance Department until the goods are received, and one will be kept on file for audit purposes. 7. Once goods are received, the packing list (or acceptable documentation), will be provided to the Finance Department and will be compared to the goods received. If no variances exist, the Accounting/Payroll Specialist shall attach the purchase order, purchase request, packing slip or acceptable documentation that items were received and invoice. This packet of information will be processed for payment by the Accounting/Payroll Specialist. 8. Orders not received after sixty (60) days will be voided unless considered a Blanket or Restricted Purchase Order. 9. Emergency purchases may be made with the concurrence of the Finance Director and Principal following approved Purchasing Policies. Dual signatures on the requisition form shall document the concurrences. However, emergency purchases will only be made if the public demand or emergency for the requirement will not permit a delay resulting from competitive solicitation. 10. Absolutely no ordering for supplies, materials, equipment or any type of service will be done without an approved purchase order. Staff are liable for payment of purchases made without a purchase order. However, when necessary, the Principal may approve a requisition to purchase items with a credit card that is maintained in the Finance Office and used for on-line purchases. One set of credit cards may be used to purchase items or a service from a vendor that offers the lowest prices and the vendor does not accept purchase orders, i.e. Wal-Mart. The Accounting/Payroll Specialist will use the High School's credit card to purchase lodging, car rental and airline tickets for all travel by High School employees or representatives upon receipt of an approved travel advance form and the Finance Director's approval. The Finance Director may use the School's Credit Card for purchases after processing a written Credit Card Use Form following established policies. 11. When purchasing labor contracts in excess of five thousand dollars (\$5,000.00), a bidding process must be used. Labor contracts less than \$5,000 can be processed with the Principal and designated staff; review and approval provided the services are budgeted. 12. See Petty Cash Policies for small purchases less than \$25.00, Section 2.72.

**2.42 QUALITY CONTROL** The Finance Director along with the responsible Administrator shall be responsible to assess the quality and performance of purchased services and items and to measure the cost effectiveness of department purchases. This information shall be reported to the Principal to decide the effective and efficient use of the services.

**2.43 SPECIFICATIONS** All items and services purchased by the Board shall meet safety, health, and other identified specifications to assure quality and safety. The Finance Director shall be responsible to develop,

monitor and adhere to identified merchandise and service specifications utilized by the school.

**2.44 PURCHASING GUIDES AND VENDOR LISTS** The Finance Director shall be responsible to disseminate information to staff and vendors concerning purchasing and procurement guidelines.

The Finance Department staff shall be responsible to acquire and maintain vendor lists and catalogs and to disseminate updated listings of available catalogs for use by personnel.

**2.45 BIDS AND QUOTATIONS** All contracts and open market orders to be awarded shall consider the quality of materials desired and their contribution to school and program goals.

All contracts which require public advertising and competitive bidding shall be awarded by the Board upon the recommendation of the Principal. All contracts for the purchases of supplies, materials, equipment and contractual services in the amount of twenty-five thousand dollars (\$25,000.00) or more shall be based on competitive bids, with a minimum of three (3) bids, if possible, which shall be:

1. Advertised for two (2) calendar weeks in a local newspaper at a minimum of two days per week, 2. Submitted by the bidder in a sealed envelope, 3. Addressed to the Board or Finance Director, 4. Plainly marked with the name of the bidder at the time of opening, 5. Opened in public at the time specified with all bidders invited by the Principal to be present. 6. Under the provisions of the Tribal Employment Rights Ordinance (TETRO), Indian preference shall, whenever possible, be given to bidders or suppliers in accordance with law, if there is not a discrepancy of more than ten (10) percent between the bid of an Indian and non-Indian vendor or bidder.

Emergency purchases may be made if the public requirement will not permit a delay resulting from competitive solicitation. The Board must indicate the emergency in its official minutes and attempt to secure two competitive quotations.

Written contracts in excess of twenty-five thousand dollars (\$25,000.00) bid threshold are to be negotiated directly with the Board and, at the discretion of the Board, only one bid need be submitted.

**2.46 PURCHASE UNDER TEN THOUSAND DOLLARS (\$10,000.00)** Authorized representatives may enter into a contract of any nature without advertising when the estimated amount required to perform the contract is less than ten thousand dollars (\$10,000.00). If the estimated amount required to perform the contract is more than five thousand dollars (\$5,000.00) but not more than ten thousand dollars (\$10,000.00), requests for quotes must be submitted to two (2) or more persons capable of performing the contract. All quotations between five thousand dollars (\$5,000.00) and ten thousand dollars (\$10,000.00) must be in written form and a permanent record of all responses to requests for quotes received shall be maintained as applicable.

In consultation with the Principal, any or all bids received in response to a request for bid may be rejected by the Board if it is determined that any such bidder is not responsive or responsible or that the quality of the services, supplies, materials, equipment or labor offered does not conform to requirements or if the public interest would be served by rejecting the bid.

**2.47 EXCEPTIONS FOR COMPETITIVE BIDDING** Exceptions to requirements for competitive bidding include but are not limited to:

1. Items that may only be contracted from a sole source. Requisitions must include a written justification for the sole source rather than the competitive bidding. 2. Contracts for professional services; 3. Additions to or repairs and maintenance of equipment, which may be more efficiently added to, repaired or maintained by a certain person; 4. Equipment which, by reason of the training of the personnel or any inventory of replacement parts

maintained by the school, is compatible with existing equipment; 5. Insurance; 6. Software for computers; and, 7. Books, library materials, and subscriptions.

**2.48 SPECIFICATIONS** All specifications for supplies, equipment and services, which require bids shall be in writing. These shall be made available to all prospective bidders.

1. The nature, character or object to be bid; 2. Where the plans and/or specifications may be publicly seen, if plans and/or specifications are to be a part of the bid. 3. The time and place where bids will be received and opened. All bids will be received in the Finance Department, time noted and date stamped, and stored in a locked file cabinet until the bid is scheduled to be opened; and 4. Such other matters as may properly pertain to giving notice to bid, including the project's applicable taxes.

**2.49 REQUISITIONS** Properly authorized and approved written requisitions shall be the only basis for initiating purchasing procedures, which are not within the scope of contracts or provided by utilities.

**2.50 PURCHASE ORDERS** Awards of business as a result of bids, quotations, negotiations or direct purchase shall be made to responsible business firms or individuals through the issuance of purchase orders to such firms or individuals.

Any employee expending school funds is responsible for complying with all legal requirements and school purchasing regulations. Purchase Order: The Principal and department heads are authorized use of Purchase Order forms for the purchase of consumable office supplies and within the annual budget appropriations within their jurisdiction. Authorization to use Purchase Orders is a privilege, which may be revoked as a result of uses other than as intended or by unauthorized users.

Purchases must be itemized on the Purchase Order or on an attached vendor invoice. Purchase Orders may not purchase any items considered to be "personal" in nature. Items for student social events/school parties are not clearly identified in the budget and may not be purchased by Purchase Order. Such purchases may be made with student/school-generated funds following the regular purchasing guideline.

**2.51 RECEIVING GOODS** Prior to payment for goods and services, all items received as the result of written purchase orders shall be examined and checked to insure that the vendor has complied with all terms and conditions, which are specified in the purchase order. Employees must verify receipt of goods by dating and initialing their receipt of the goods.

**2.52 PAYING FOR GOODS AND SERVICES** Payment for goods and services shall be in accordance with the conditions of the purchase order contract and upon satisfactory evidence that the vendor has delivered the merchandise or that the service has been performed, as stipulated in the conditions of the purchase agreement. The responsible program Director must note satisfactory completion of services or receipt of goods and process onto Finance for payment.

**2.53 PURCHASING GUIDES** The purchasing of all equipment, supplies and related services shall be made in compliance with the board policies and administrative procedures of the Board and in accordance with the interpretations of law furnished by authorized legal counsel.

Purchases and related services within the scope of the approved budget may be purchased, as funds are available, without special authorization by the Board. Proposed purchases for goods and services not included in the scope of the approved budget or special funds must receive authorization at an official meeting of the Board prior to any commitments being made to a vendor.

The Principal and Finance Director shall develop procedures outlining rules and regulations for the purchase of goods and services in accordance with the policies of the Board and in the best interests of the educational program of the school.

After the annual operating budget of the School is adopted by the Board and becomes operable on July 1 of any year, purchases may be made for all equipment, supplies and related services that are within the scope of the budget. Specific items clearly identified in the budget serve as sufficient authorization to purchase such items. However, items exceeding ceiling limits must follow the purchasing policies.

**2.54 QUALITY OF SUPPLIES, EQUIPMENT AND SERVICE** All equipment, supplies and related services shall be of quality and design, which will provide a maximum of service with a minimum of maintenance.

It shall be the responsibility of the Principal or Assistant Principal to establish standards of quality for supplies and equipment that will best support the instructional and auxiliary services of the School. At all time, the best interests of the school shall be served and the limitations of the annual budget shall be followed.

**2.55 QUANTITY PURCHASING** Whenever possible, goods and services will be purchased in quantities, which will result in obtaining, discount prices. The Principal and Finance Director shall establish a system of providing standard supplies and equipment throughout the School whenever possible. This shall be done in order to obtain them at the lowest prices offered in relation to the quantity needed and in accordance with specifications.

**2.56 STANDARD LIST OF SELECTED EQUIPMENT** Whenever practical, the Principal and staff shall provide a standard list of selected equipment to be used in the educational and operational functions of the school.

**2.57 INSTRUCTIONAL SUPPLIES AND EQUIPMENT** The terms “supplies” and “equipment” shall be interpreted in accordance with the operational needs of the School.

The Principal shall establish and implement these administrative procedures to ensure the selection and purchase of instructional supplies and equipment of the proper quality and amount to facilitate the development, maintenance and evaluation of authorized instructional supplies and equipment.

The staff will establish programs and procedures designed to provide efficient management, needed replacement and effective standardization.

**2.58 VENDORS** The School reserves the right to determine when and how representatives of vendors are to be received by its employees. All school employees responsible for the purchase of goods and services shall make available to all prospective bidders or vendors the same information relative to the purchase of a given item or service.

Vendors who transact business with the School will be dealt with equally and in a manner that ensures conformance with good business practices, professional ethics, and the requirements of law. All prospective bidders shall be given identical information.

The specifications, terms and conditions of all bids and quotations will be prepared in a language familiar to the trade and in a manner that will encourage competitive bidding.

No member of the Board or any of its employees shall accept any commission, expense paid recreational trip, or anything of material value from any individual, company, partnership, corporation, or any organization supplying

or seeking to supply equipment, supplies or services to the school for any purpose except those minor items of nominal value (no more than \$25) that are widely distributed by the individual, company, etc., as part of a public relations or advertising program.

**2.59 PERFORMANCE GUARANTEES** Security for bids and contract performance in the form of a bid bond, cashiers or certified check drawn in favor of the School or cash may be required, when appropriate, in the case of bids or quotations. The Principal or his/her designated representative shall determine the proper security when related to any bid or quotation.

**2.60 PURCHASING PROCEDURES** The Principal and Finance Director shall establish purchasing procedures which will allow all reputable and licensed business firms and individuals to compete for the business of the School on a fair and equal basis.

**2.61 PROPERTY AND EQUIPMENT** The Finance Director and the Facilities Director shall be responsible for coordination of a bi-annual physical inventory of all property and equipment owned or in the custody of the school by July 31<sup>st</sup>. Final summary copies of all inventories shall be made available to the Board for review. The Facilities Director will maintain and control all inventory and asset management.

All items with an original purchase price in excess of Five thousand dollars (\$5,000.00) shall be tagged and capitalized in the General Fixed Asset Account Group. Items with purchase price of less than Five thousand dollars (\$5,000.00) and considered a sensitive item shall be included on the detailed inventory list but will not be capitalized.

Property and equipment records shall be maintained by the Facilities Director that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition including the date of disposal and sale price of the property or trade in value.

A physical inventory of the property shall be taken and the results reconciled with the property bi- annually. The inventory shall be kept of all assets owned, purchased or acquired through gift by the school. Individual fixed asset inventory records and group fixed assets inventory records shall be maintained in such a manner as to be readily entered into the general ledger of the school. The fixed assets inventory record shall include all land, structures and equipment owned by the school and defined in the current BIE laws.

The fixed assets inventory shall include any equipment with a purchase value of Five Thousand dollars (\$5,000) or more and a life span of more than one year and any other equipment of purchase value less than Five Thousand dollars (\$5,000) that can be classified as an "Sensitive Item." "Sensitive Item" is defined as any small piece of equipment, which, by its nature, has a potential for loss or theft because of its attractiveness. Such items will include, but are not limited to, small tape recorders, microphones, electric drills, chemical scales and similar items.

All equipment mentioned in the foregoing paragraph shall be individually recorded on the inventory and shall be marked by inventory tags or by metal etching.

Property that is owned by the school and that is classified as "units" shall be recorded on the school's fixed asset inventory record but shall not be required to be marked by the school inventory tag or metal etching. Property that is defined as "units" shall include, but not be limited to, student desks and chairs, folding chairs, library chairs, and similar items.

A control system shall be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage or theft shall be investigated.

Adequate maintenance procedures shall be developed to keep the property in good condition.

**2.62 ACQUISITION PROCEDURE** The following procedures shall apply when equipment is acquired:

1. Upon arrival, all equipment shall be delivered to the school office.
2. A receiving report shall be completed. Information shall be entered into the General Fixed Asset Account Group in the computer.
3. The equipment shall be tagged.
4. An individual shall then pick up the equipment.

**2.63 DISPOSITION PROCEDURE** The following procedures shall apply when equipment is no longer needed:

1. A disposition report shall be completed.
2. The equipment shall be deleted from the General Fixed Asset Account Group.
3. Equipment purchased by the School that needs to be disposed of shall be submitted to the Board for approval to be declared surplus. Final disposition of equipment will be based on the recommendation of the Finance Director and the Principal to the Board.
4. If the purchase value of the equipment or property to be disposed of is \$5,000 or more and belongs to a federal agency, approval from the federal agency shall be received to determine the disposal.
5. If the federal agency approves the disposition item, it may be retained, sold, or bids may be let.

The Board shall determine this.

#### **2.64 ACQUISITION/DISPOSITION OF REAL PROPERTY**

1. Sale of Real Property: Whenever the Board determines that any real property belonging to the School is no longer needed or necessary for the best interests of the school, such property shall be deemed surplus and sold in accordance with the School Property Disposal Policy.
  2. Lease of Real Property: Whenever the Board determines that the lease of real property belonging to the School is in the best interests of the school, such property shall be declared available for lease.
  3. Exchange of Real Property: Whenever the Board determines that the exchange of real property belonging to the school for the property belonging to an individual, partnership, corporation, or other agency is in the best interests of the school, the Board shall make such exchange. Prior to making recommendation to the Board regarding the acquisition of real property, the administration will ensure that all federal, state, and local requirements have been met.
- For the acquisition of real property:
1. The administration shall be authorized to negotiate a reasonable purchase price for the identified property. The negotiated purchase price shall be approved or disapproved by the Board.
  2. An appraisal may be requested to establish the fair market value of the identified property. The appraisal may be requested by administration or at the direction of the Board.
  3. At the Board's direction, the purchase price may exceed the appraised fair market value.
  4. If negotiations fail to establish an agreeable purchase price, the Board may initiate proceedings to exercise the school's right to eminent domain.
  5. The acquisition and/or lease of federal real property for educational purposes should be considered. The exchange of real property to another public agency shall be by Cooperative Agreement.

For the lease of real property, the Board shall determine that the lease of real property belonging to the school is in the best interest of the school. Further, the Board shall determine that the use of such property or portion thereof by the leasing party shall not be detrimental to the safe and efficient operation of any school or school facility; shall not create an attractive nuisance; and shall have unobstructed access by the leasing party and that such access does not interfere with the safe and efficient operation of any school facility.

For the disposition of real property,

1. The Board shall declare the real property surplus to the school's needs.
2. The Board shall provide for

the appointment of one (1) certified appraiser. 3. The appointed certified appraiser shall report to the Board his findings and a determination of the cash market value of the property to be sold or leased. No sale or lease of real property may be made for less than the value fixed by the appraiser. The minimum price will indicate the cash value determined by the certified appraiser plus all costs associated with the sale or lease of the property. The Board may establish a minimum price that is greater than the appraisal.

For the disposition or lease of real property,

1. Prior to or after receiving the report of the appointed appraiser, the Board calling for the sale or lease of such property shall draw a resolution for adoption. The resolution shall contain at least the following information: a. A legal description of the property to be sold or leased. b. The minimum price, including all related costs, and the terms upon which the property will be sold or leased, and the commission, if any, to be paid any authorized broker. c. The time and date, not less than three (3) weeks thereafter, for a public meeting of the Board to be held at its regular place of meeting where sealed proposal to purchase or lease will be received and opened. 2. Copies of the resolution to sell or lease real property shall be posted in three (3) public places in the school not less than fifteen (15) days before the date of the meeting for opening bids. 3. The resolution shall be published in a newspaper of general circulation not less than once a week for two (2) successive weeks before the bid opening. 4. At the time and place fixed for the opening of bids, all sealed bids shall be opened and the amounts of the bids announced.

Revenue realized from the sale of surplus school property shall be deposited in the General Fund Account.

**2.65 DISPOSAL OF PROPERTY** Whenever the Administration recommends to the Board that any property (value of \$5,000 or less) belonging to the School is deemed surplus and no longer needed or necessary for school purposes, the property can be sold.

1. Property may be used as a trade-in allowance when it is of financial advantage to the school to do so. 2. Property to be sold shall be offered to other tribal entities and then to other entities within the BIA or BIE. 3. Property remaining after the procedures outlined in No. 1 and No. 2 above shall be offered to the public for sale via sealed bid. 4. Property remaining after the public sale shall be either sold as scrap, if applicable, or discarded. All sales or leases of property shall be made, as nearly as possible, under the same conditions and limitations that are specified for the purchase of property. After property has been declared obsolete or excess, or those who may be interested in purchasing, the property will be placed in a central location for inspection. 5. Surplus and obsolete property may be sold by sealed bid or at public auction. A notice of sale shall be prepared and posted in five or more conspicuous locations. Places for posting such notice of sale shall include the School, Pyramid Lake Tribal Building, I-80 Smoke Shop, Nixon Post Office, Wadsworth Post Office, Reno-Sparks Indian Colony, and other Tribal offices. School personal property that remains after such sales may be offered to the general public or employees through negotiated sales.

**2.66 PAYROLL PROCEDURES** Employees shall be paid according to their agreements on file in the Human Resources Office with the following guidelines:

1. Employee payroll shall be issued on a bi-weekly basis, during the week following the end of the pay period. 2. Each pay period begins on Saturday and ends on Friday, two weeks following. 3. No salary advances shall be authorized for any employee. 4. No salary payments shall be made to certified employees who do not have an employment contract approved by the Board and signed by the employee on file with an Employee Action Notice. All classified employees will have an approved Employee Action Notice on file with the Human Resource and Finance Departments. All Athletic employees will have a contract, signed by the Board Chairman and Principal along with an Employee Action Notice 5. Employee



payroll shall not be made without a timesheet approved by their supervisor or manager through the Employee Website Service module. Supplemental timesheets are signed by the employee and approved by the Program/Supervisor and document the actual hours of employee service for that pay period. 6. All personnel shall submit all timesheets by the designated time on the first day of the next pay period. 7. Payroll checks shall be issued to all employees, including the temporary or substitute employee personnel on Wednesday after one o'clock p.m. (1:00 p.m.) the week of payroll. 8. All employees must have a W-4 form on file in the payroll office prior to receiving any payment for services. 9. The Principal must approve all payments of stipends excluding Board stipends. 10. Extra-duty for athletic and activity assignments will be paid at the end of their duty and must be approved by the Athletic Director. The Principal will approve the Athletic Director's and other non-athletic payments at the end of the contract terms. The preparation and release of these checks will follow the regular payroll process.

**2.67 SALARY DEDUCTIONS** The Board shall deduct and withhold from the wages of employees:

1. The amount of federal income tax required by federal law.
2. The amount of Social Security and Medicare taxes required by federal law.
3. Other taxes/fees as mandated.
4. The amount owed to the Board for rental of school owned housing or property based on the housing/rental agreement.
5. The amount owed for damage to school owned housing or property as assessed by the Board.
6. The amounts for employee share of fringe benefit costs.

The Finance Director is authorized to approve and process payroll deductions for employees for scheduled payments, if the employee signs a power of attorney for the authorization of such deduction with no liability for collection to be assumed by the Board for repayment of the employee liability.

Mandatory deductions shall be withheld first, before voluntary employee deductions are withheld.

The Board reserves the right to accelerate demand for payment of monies, reimbursements, or payments owed to the School. If an employee terminates her/his employment, or resigns without notice, the Board may hold the employee's final paycheck(s) until paid or it may offset the amount owed from the employee's final paycheck.

**2.68 EXPENSE REIMBURSEMENT (Board and employee travel)** Travel authorizations, statements, receipts, and other accountability documents shall be completed by all employees and Board members participating in approved off-site activities. The detailed Travel Policies and Procedures are located in the High School's Human Resources Policies & Procedures, Section 3.7.

Before a reimbursement is made to an employee or Board member for any travel expenses, it must be authorized as indicated by the following:

1. Travel Authorization: Proper travel authorization procedures must occur for any travel when conducting official school business. A travel authorization for any employee must be approved and signed by their supervisor, the Assistant Principal or Finance Director and the Principal. Board member's travel shall be approved by the Board at an official meeting of the Board and will require a travel authorization signed by the Chairperson of the Board or Principal. No travel will be paid without a completed and approved travel authorization. Travel authorizations shall be submitted to the Finance Director one-week prior to the desired travel date. If travel requires flight accommodations, travel authorization shall be submitted to the Finance Director at least two weeks prior to the desired travel date. An agenda or flier of the training to be attended must accompany the travel authorization upon submission. The Board must approve travel by Board members.
2. Meals: If an employee or Board member travels overnight they will be reimbursed for meals on a Per Diem basis as per the current Federal Travel Regulations for the Prescribed Maximum Per Diem Rates for CONUS.
3. Per diem: Per diem will be paid to employees and Board members for

overnight trips when conducting official school business at the rate established by government travel regulations. 4. Mileage Claim: Mileage for use of employee or Board members personal vehicle for official school business shall be approved by the Principal in advance and be paid at established mileage rates. To receive mileage reimbursement, travelers must complete a mileage sheet. This mileage sheet must give the detail of the miles traveled such as the start and stop times, destination from and to, the number of miles traveled, and a calculation of the reimbursement due the traveler. Employee's immediate supervisor must also approve the reimbursement. Only a quorum of the Board may approve a Board member's mileage. Mileage reimbursements is determined by GSA rates and availability of PLHS vehicles.

**2.69 ACCEPTANCE OF GIFTS, GRANTS, OR BEQUESTS** The Board and its designees may accept gifts or bequests of money or property for purposes deemed suitable by the Principal and school staff.

The School may accept gifts if the following criteria are met:

1. The gift must be appropriate and related to an educational or service function of the school.
2. Audio-visual equipment, library materials, books and special instructional equipment, and electronic equipment and computers must meet standards comparable to those already established for such items purchased by the School. The donor of a gift to the School must agree to the following:
  1. The gift becomes the property of the school, but a suitable marker or notation may be made designating the source of the gift. Exceptions to this are gifts held in joint tenancy with other educational institutions or agencies.
  2. If the gift is in cash to pay for a specific item, the specifications for such item will be established by agreement with the school.

A gift may be refused for any of the following reasons:

1. The offer of a gift would initiate a service that the school would not be able to continue due to excessive expense or operation.
2. The offer of a gift would create an unreasonable inequality in the service rendered to a specific segment of the student population.
3. The offer of a gift would obligate any or all school personnel to an individual, group or enterprise.
4. The offer of a gift is to be used only by a specific employee of the school.
5. The offer of a gift, which has no educational, cultural or aesthetic value.
6. The offer of a gift, which is politically motivated or intends to further private financial gain for some individual, group or business.

The Principal shall approve all gifts offers. Gifts to the school, which might be subject to refusal, should be discussed with the Administrative staff or the Board prior to acceptance or refusal. The offer of an unusual or extremely valuable gift may be referred to the Board for acceptance or rejection.

**2.70 STUDENT ACTIVITIES FUND MANAGEMENT** It is critical that all money received by students and staff for student activities shall be turned in no later than the next business day to the School Administrative staff for receipting and deposit by the Finance Director. Failure to promptly turn funds over will result in disciplinary action. (Please see 3.8 in Human Resource policy)

1. The Finance Director responsibilities:
  - a. Responsible for the receipt, deposit, and recording of all student activities revenue.
  - b. Preparing monthly financial reports, review with related student sponsors and present to the Board at their monthly finance meetings.
2. The Principal or designee's responsibilities pertaining to student activities and athletics:
  - a. Organize a system of volunteers to run concession stand or activities as per the student activities calendar.
  - b. Supervise the person responsible that shall check out the cash box from the Assistant Principal prior to opening of activity and count the cash received.
  - c. Return all cash, checks and bonus bucks to the Assistant Principal as soon as possible after the scheduled activity. The student sponsor

retains responsibility for all cash until turned into the School Administrative staff. Upon return of the cash box the School Administrative staff and the sponsor shall double count the cash before receipting the cash. d. Be responsible for reviewing student activity fund financial reports prepared by the Finance

Director. e. Coordinate the activities calendar for the school year. f. Coordinate all supplies needed for concession stands as well as supplies and materials for scheduled activities. g. Be responsible for assignment of concession stands. Notify concessionaire of the applicable policies, procedures and fee/collection schedules.

**2.71 ABNORMAL WEAR, DAMAGE, OR LOSS** Students will be responsible for abnormal wear, damage, or loss for school materials and/or books. Fees collected to cover the cost of disposable workbooks and course supplies (lab fees), are to be deposited in the appropriate accounts.

**2.72 PETTY CASH ACCOUNTS** Pyramid Lake Junior/Senior High school will keep a petty cash account of no more than two hundred dollars (\$200.00) to cover emergency expenses for all departments of the school. Petty cash may only be used with the Principal's prior approval. The Finance Department will keep records and receipts of all petty cash transactions. Another school employee will conduct an audit by a spot check of the petty cash fund to ensure accountability of cash on hand. The Accounting/Payroll Specialist will monitor to maintain petty cash availability and process a request to replenish as needed but in no instances will exceed the \$200 amount. Petty cash disbursements are limited to no more than \$25.00 per issuance.

**2.73 CASH IN SCHOOL BUILDINGS** The School and the Board are not responsible for any lost or stolen cash, or checks by an employee or visitor while in the School facilities.

**2.74 SAFETY** It is the intent of the School to make every effort that is reasonable to minimize accidents to students, employees, and the general public while on school property. Reasonable efforts will be made to provide and maintain safe conditions of operation, both in the school and equipment. Safe practices shall be adhered to in all matters of instruction, both of students and employees. The various divisions and departments shall be aware that it is necessary, from time to time, to gather data, which will be useful in creating a safer environment and in providing a basis for corrective action. The School shall work in conjunction and cooperate with the tribal, county, and other government agencies to prevent, alleviate, and/or eliminate foreseeable or existing safety hazards within the Reservation.

The maintenance building and grounds personnel, in conjunction with the Principal, shall be responsible for maintaining a safe and comfortable school environment. The inspection of boilers and other mechanical or electrical devices shall be inspected on an ongoing basis. Playgrounds and playground equipment shall be inspected on a bi-weekly basis. Any unsafe condition shall be corrected promptly. The Principal shall notify the maintenance, building and grounds personnel and the Finance Director when there is any evidence that an unsafe condition exists in a building or on the grounds. Work order requests and inspection forms shall be sent to the maintenance, building and grounds personnel for follow-up within 2 work days of receipt. Once approved by the Principal, a requisition for supplies/materials or other related expenditures will be sent to the Finance Office for processing. Any accident resulting from an unsafe condition must be reported to the Principal.

**2.75 INSURANCE COVERAGE** The School shall maintain insurance coverage to adequately protect the properties and interests of the school and shall provide liability insurance coverage for members of the Board and all employees of the school while acting within the scope of their duties as such. The Principal and the Finance Director shall establish proper procedures for selecting carriers and administering the insurance program.

The Board is authorized by tribal and BIA and BIE laws and regulations to insure all School property, interest, and legal liabilities with a company or companies authorized to transact business in Nevada, or by a self-insurance program. To ensure adequate insurance coverage for the school, guidelines have been established as follows: 1. Insurable Values

The insurable value of buildings and contents is the present day replacement cost of school buildings less non-insurable items. Such values are established periodically by an independent appraisal firm and adjusted annually by school staff and the school authorized insurance representative. 2. Types of Insurance

a. Real and personal property coverage

1) Provides all-risk coverage on buildings and contents for physical loss or damage, at insurable values as indicated by the annual appraisal. 2) Fidelity bond: Provides coverage against loss occasioned by fraud or

dishonesty on the part of school personnel. b. Vehicle coverage

1) Coverage for the school on all vehicles carries liability associated with bodily injury and property damage owned, hired and non-owned when operated for school purposes on school business. 2) Personal vehicles being used by school personnel in the performance of school business are insured against liability for bodily injury or property damage to others. This liability coverage does not include damage to property of the employee and is secondary coverage to the individual's personal vehicle insurance coverage.

3. Boiler and machinery coverage provides insurance coverage for property damage and bodily injury resulting from accidental explosion, implosion or other failures of steam boilers, steam turbines, steam piping, and steam engines. 4. General liability coverage: Provides comprehensive liability insurance coverage as required by

tribal and BIA agreements. 5. School board liability coverage: Provides errors and omissions coverage for Board. 6. The school will self-insure those property and liability losses, which occur with predictable frequency, when this will not have a significant impact on the school's financial position, and provided can be assumed at a cost lower than if insured by an insurance company, or cannot be covered by insurance.

7. To provide guidelines for third-party claims resolution, the Board will authorize all agreements, settlements, compromises, and payments regarding claims brought against the school which fall within the school's self-insured retention level subject to the settlement authority outlined below:

Level One: The Finance Director or his/her designee may exercise authority. The value of any one claimant's settlement or payment may not exceed \$10,000.00 assuming the claim is determined to be valid. The Board at a scheduled Board meeting will ratify final payments or settlements. Level Two: Authority may be exercised by the Principal, upon approval of a majority of Board members at a regular meeting of the Board, when the value of any one claimant's settlement or payment exceeds \$10,000.00, assuming the claim is determined to be valid.

8. To provide guidelines for third-party claims resolution, the Board will authorize all agreements and the Board will determine the amount of all claim payments or settlements. 9. In addition to insurance coverage required by the Board and BIE and in order to provide for the

School's best interests, other coverage will be obtained from whatever source is necessary.

**2.76 TRANSPORTATION OF STUDENTS** 1. The School may provide transportation for students to and from school when it is clearly indicated that such transportation is necessary due to educational objectives, distance, or safety, as follows:

a) The objective of providing transportation shall be an effort, to equalize the educational opportunities of all school-age children. Primary eligibility shall be assigned to students with disabilities. b) Transportation may be afforded in the form of school-owned vehicles, a cash subsidy, contracted services, or a

subsistence allowance for residing near the school following funding agency and School guidelines. c) Transportation vehicles owned by the school will be assigned to routes and schedules in such a manner as to accomplish the most efficient use of available seating capacity. Schedules for students being transported shall be determined in light of the educational programs of the school. d) Transportation vehicles owned by the school may be assigned to other transportation uses by the school when not conflicting with regular schedules to and from school. e) Transportation service or assistance may be denied to students failing to observe established standards of conduct on school buses. f) All transportation policies shall be subject to the regulations of the Bureau of Indian Education and the Pyramid Lake Jr./Sr. High School.

2. Transportation of students by bus will be considered under the following conditions:

a) If the shortest walking distance to the school is up to two (2) miles. b)

Exceptions may be made when:

I. Extreme hazardous conditions make bus transportation advisable for the safety of children. II. Space is available on buses transporting eligible students and then only for the period of time this space remains available. 1. Special Education children may be offered transportation or transportation allowances to meet IEP needs. 2. A per mile transportation allowance for one round trip officially recorded per day of school attendance is allowed where bus routes are impractical. It is the responsibility of the Board, on the recommendation of the Principal, to annually determine the locations where transportation allowances are needed.

**2.77 USE OF SCHOOL-OWNED VEHICLES** The Board authorizes the assignment of a school-owned vehicle for use in School business when a school employee's responsibilities so warrant and/or the assignment is economically feasible. Vehicles used for transportation of students will have the appropriate monitoring equipment installed and reviewed by the Principal or Assistant Principal or designated staff.

The School will procure and maintain vehicles of all types essential for employee transportation needs in the performance of school business.

1. Assignment of School-Owned Vehicles: School-owned vehicles may be assigned to individuals or departments when at least one thousand (1,000) miles of travel per month are required for school business. All school-owned vehicles are available to best serve employee transportation needs of the school, and no vehicle is considered "permanently" assigned to any individual or department. School-owned vehicles are to be used for official business only. Employees shall not use the vehicle for personal use; e.g., shopping after work hours, transporting family members, or hauling personal items. Should a person have to take a school vehicle to his/her residence during the workday, the person must first notify his/her immediate supervisor. 2. Housing of School-Owned Vehicles: All school-owned vehicles will be housed at locations designated by the Principal. Other exceptions will be made only on the basis of demonstrated cost-effectiveness and upon the approval of the Principal. 3. Maintenance of School-Owned Vehicles: Employees using school vehicles are responsible for their care and return in good condition. All employees' assigned school-owned vehicles are responsible for meeting vehicle maintenance schedules as established by the Transportation Department. 4. Accidents Involving School-Owned Vehicles: When a school-owned vehicle is involved in an accident, the employee driver will immediately take appropriate action in accordance with applicable law enforcement agency requirements and immediately notify the School.

**2.78 OPERATION OF MOTOR VEHICLES FOR SCHOOL PURPOSES**

1. Use of School-Owned or Leased Vehicle

Authorization to operate a school-owned or leased vehicle is subject to:

a) Approval of the Principal; b) Current State of Nevada Commercial with P & S endorsement for Bus Drivers or regular driver's license for other vehicles; and c) Department of Motor Vehicles driving record check. An employee will not be allowed to

transport students in school-owned or leased vehicles if s/he has been:

1) Cited for three (3) moving violations within the past two (2) years, or 2) Convicted of driving while intoxicated or under the influence of drugs or reckless

driving within the past five (5) years. d) Only school employees or approved volunteers will be allowed to operate school-owned or leased vehicles. Volunteers will receive screening from the insurance carrier and their approval before driving school vehicles. e) Drivers and passengers shall wear seat belts at all times when in a school vehicle equipped with seat belts. The number of passengers will be limited to the number of seat belts in the vehicle. f) Drivers are responsible to maintain vehicle mileage logs and when purchasing fuel, turning in

receipts to the Finance Department within one working day of purchase. g) Drivers will follow all state or tribal motor vehicle laws and personal safety and will not use a

cell phone while driving. 2. In-state

transportation of students:

School vehicles may be used to transport students to locations in Nevada subject to vehicle and driver availability as determined by the Transportation Department. Certain trips may require the services of an assigned driver as determined by the transportation department.

a) Commercial transportation may be used to transport students to locations in Nevada.

b) Travel arrangements for all field, activity, or athletic trips and practices in which school or commercial transportation (including rental vehicles) is used, must be coordinated through the Transportation Department with a travel request form for school activities. 3. Out-of-state transportation of students:

School vehicles may be used to transport students to out-of-state locations subject to vehicle and driver availability as determined by the Transportation Department. Certain trips may require the services of an assigned driver as determined by the Transportation Department. Commercial transportation may be used to transport students to locations in other states. Travel arrangements for all field, activity, or athletic trips and practices in which school or Commercial transportation is used, must be coordinated through the transportation department via travel request form and is dependent on funding availability. 4. Use of Personally Owned Vehicle (Excluding Transportation of Students)

a. Authorization (for employees who receive mileage reimbursement or compensation) to operate a personally owned vehicle while carrying out the duties and responsibilities as an employee of the school is subject to: 1) Current State of Nevada driver's license; 2) Automobile insurance coverage with minimum limits equal to or greater than those

required by the State of Nevada. b. Drivers and passengers shall wear seat belts at all times when the vehicle is being used for school purposes. The number of passengers will be limited to the number of seat belts in the vehicle. c. When an employee drives his/her personally owned vehicle on properly authorized school business within the scope of his/her assigned duties, his/her personal insurance would be primary coverage in the event of an accident. The school's insurance would provide secondary coverage. 5. Use of Personally Owned Vehicles to Transport Students by Employees, Volunteers, Parents, and

Students: a. Before personally owned vehicles may be used to transport students on school sponsored field, activity, or athletic trips and practices, a request for the use of school transportation must be made to the Principal. On approval of the Principal, the employees, volunteers, parents, and students may transport students in personally owned vehicles to these events subject to the conditions described in "c" below. b. A parent may transport his/her own child/children in cases in which school or commercial transportation is also being provided if prior written notice has been submitted in person by the parent to the school's Principal or Principal's designee. c. Authorization for an employee, volunteer or parent to transport students on any school- sponsored field, activity, athletic trip or practice in a personally owned

vehicle is subject to:

1) Principal's approval; 2) Current State of Nevada driver's license; 3) Department of Motor Vehicles driving record check. An employee, volunteer or parent will not be allowed to transport students in his/her personally-owned vehicle if s/he has been:

- Cited for three (3) moving violations within the past two (2) years, or
- Convicted of driving while intoxicated or under the influence of drugs or reckless

driving within the past five (5) years; 4) Automobile insurance coverage with limits equal to or greater than those required by

the State of Nevada. A copy of the insurance coverage must be documented. 5) Drivers and passengers shall wear seat belts at all times when vehicle is being used for school purposes. The number of passengers will be limited to the number of seat belts in the vehicle. 6) No employee of the school may transport a student alone. 7) The Driver will not use a cell phone while driving.

When an employee, volunteer, or parent drives his/her personally-owned vehicle to transport students on properly authorized school business within the scope of his/her assigned duties, his/her personal insurance would be primary coverage in the event of an accident. The school's insurance would provide secondary coverage.

Travel in state: Students may be transported in personally owned vehicles to locations in Nevada subject to the conditions described above. Travel arrangements for all field, activity, or athletic trips and practices in which personally owned vehicles are used must be approved by the Principal.

Travel Out-of-state: Students may not be transported on out-of-state trips in any personally owned vehicle.

**2.79 SCHOOL LUNCH PROGRAM** The school lunch program is designed to provide a nutritious and reasonably priced meal to all students in the School, and to contribute to a better understanding of good nutrition and to foster good eating habits. To this end the Principal or designee will:

1. Require that the cost of labor, food and supplies be collected from those served, except in special cases where students qualify for a free or reduced price meal.
2. Provide a clean and safe environment, allowing adequate time for all students to consume their meal.
3. Make available to all students a school breakfast and lunch program, according to need and desire of schools.
4. To provide nutrition materials to all teaching staff in an effort to foster a greater understanding of good nutrition.
5. Require that an application be obtained from the State of Nevada Nutrition Services Department for special use of food service facilities and equipment, subject to the approval of the State's nutrition services director.
6. To assist the school with compliance of federal, state, and school policies governing the child nutrition program.
7. Prepare nutritious economical menus for two-week period within a set budget.
8. Get a quote on food cost from vendor and generate a check or purchase order request with the quote and submit two weeks prior to when needed.
9. Keep a log of daily count of students and staff that eat. At the end of the month this count will be posted for Nevada State reimbursement and given to the Finance Director for billing of meals to guardians/parents of students and staff.
10. Keep up to date inventory on food and dry storage.
11. Check deliveries and verify invoice with items delivered and submit invoice, signed by the Food Service Staff noting receipt of items on the invoice, to the Accounting/Payroll Specialist to process for payment.
12. Provide parents with a school lunch menu on a timely basis.
13. Coordinate with Facilities Manager for equipment replacement or maintenance.
14. Coordinate with Office Manager on the development of the annual budget.
15. The Officer Manager or designee will assess purchase order or check request with menu and food quote and verify if menu is within budget.

## **2.80 THE FINANCE DIRECTOR**

The Finance Director will:

1. Generate purchase order or check on the approved requisition. 2. Collect monthly logs of the daily count from the Food Service Department.
3. Submit monthly invoices by the 15th of the month to the reduced and paid students and staff for reimbursement. 4. Deposit all reimbursements in the School Lunch Program Account within two weeks of receipt or submit documentations for direct deposit into the School's general fund account. 5. Submit monthly statements to the Principal and Board. 6. Submit a copy of the annual audit to the Dept. of Agriculture or Funding Agency as required. 7. Review and sign as a certifying officer for student's application for meals.

**2.81 AUDITS** All funds of the school, including student activity funds and funds in separate accounts in banks or savings and loan associations shall be audited annually or more frequently on an "as needed" basis by a certified public accountant who meets the general standards specified in generally accepted government auditing standards (GAGAS), contracted for this purpose.

1. All audits will be conducted according to the requirements and timelines of the funding agencies and 2 CFR Part 200.501 Audit Requirements. The auditor must submit audit reports as specified in the terms of the contract unless, at the request of the auditor, the Board grants an extension. 2. All audits must be made by a public accountant certified or registered or by a partnership or registered professional corporation. 3. The auditor shall be selected and designated no later than three (3) months before the close of the fiscal year for which the audit is to be made. 4. The annual audit shall cover the business of the school during the full fiscal year. The audit will be conducted in accordance with generally accepted auditing standards, including comments on compliance with statutes and regulations, recommendations for improvements, and any other comments deemed pertinent by the auditor, including the auditor's expression of opinion on the financial statements. 5. The recommendation and the summary of the narrative comments contained in the audit report must be read in full at a Board meeting held not more than thirty (30) days after the report is submitted. 6. The entire audit report must be filed as a public record with:
  - a. The Secretary of the Board, b. The Pyramid Lake Paiute Tribe, c. Bureau of Indian Education; d. Other funding agencies as required.
7. The Board shall act upon the audit recommendation within six (6) months following receipt of the audit report, except when prompt action is required concerning violations of law or regulations. The Board will document their action in the minutes and will also document its intentions to adopt the recommendations, to adopt them with modifications, or to reject them for reasons shown in the minutes.

**2.82 INTERNAL REVENUE SERVICE** In all its fiscal transactions, the School will conform to all applicable IRS laws, regulations, policies, procedures and guidance.

**2.83 RENT INCOME/SECURITY DEPOSITS** A security deposit will be assessed on each housing unit controlled by the Board. The school will hold this security deposit until such time as the tenant vacates the rental unit. The facilities department will conduct an examination of the rental. The cost of any damage to the unit caused by abuse or neglect by the tenant will be billed against the security deposit held by the school. Any additional amounts needed for further damages will be deducted from the employee's final paycheck. Any remaining balance will be refunded to the tenant upon satisfaction of damage claims.

The Finance Director will receive rental fees from facilities or equipment use. A deposit will also be required for



security. The Principal and Finance Director will determine rates annually. All rental agreements must be approved and payment received by the Finance Director prior to beginning of rental term. The maintenance, building and grounds personnel shall inspect the premises prior to use and again after use and must approve the refund of the deposit.

The Finance Director shall report all fees, payments and rental income monthly to the Board.

#### **2.84 RENTAL OR LEASE OF HOUSING UNITS**

Housing units (teacher housing/outlying area) owned by the school shall be rented or leased to teachers at amounts sufficient to insure reasonable costs of maintenance and which are comparable to the local economy. The renter shall pay for the utilities and services for the housing units.

When a teacher is permitted to reside in a housing unit owned by the school, the teacher shall be required to sign a rental agreement with the school. The Principal shall be authorized to provide the agreement form and to sign the rental agreement. In the case of a housing unit not being occupied by a teacher, the Principal may sign a rental agreement with a classified employee of the school or any other responsible individual.

1. Schedule of Payments: The Board will set the payment schedules for housing units and mobile home lot spaces.
2. Payment of Rent: Payment shall be made in advance on a monthly basis according to the terms of the rental agreement.
3. Inspections: At reasonable times during any rental period and at the conclusion of each rental period, the Principal and the maintenance, building and grounds personnel shall inspect the housing units. Any damages observed at any of these inspections, other than normal wear and tear, shall be reported to the Finance Director together with an estimate of the costs of repairing the damages.
4. Fire Damage: Fire damage shall be reported immediately to the Finance Director who will see to the necessary actions in conformity with the fire insurance policies held by the school.
5. Payment for Damages: A deposit equal to two (2) month's rent is required as a prepayment for possible damages to a rental unit. If there are damages reported by the maintenance, buildings and grounds personnel, claims against this deposit will be made by the Principal. Should damage exceed the required deposit, an additional claim shall be made to recover the total cost of the damage.
6. If there are no damages to a housing unit, the Security deposit will be refunded to the renter at the conclusion of the rental period.