

Takini School

2023-2024

FISCAL MANAGEMENT POLICIES & PROCEDURES



Approved by Takini School Board Action October 10, 2023
CRST TED Committee Approved on October 19, 2023
Motto: “Woonspe Okolakiciya” (A Learning Place for the Success of All.)

SCHOOL VISION, MISSION, PHILOSOPHY & MOTTO

THE VISION, MISSION, PHILOSOPHY, AND MOTTO OF TAKINI SCHOOL ARE FORMALLY ADOPTED BY THE SCHOOL BOARD. THESE STATEMENTS SERVE AS THE GUIDING PRINCIPLES THROUGH WHICH THE PROGRAMS, SERVICES AND INDIVIDUALS WORKING AT TAKINI SCHOOL ARE ADMINISTERED AND OPERATE.

VISION STATEMENT

“All staff, students, and their families are a spiritual community. Teamwork is the essence of life. The environment is nurturing and safe. We are confident and pursue our dreams.”

MISSION STATEMENT

“To empower all learners for the challenges and changes of the 21st Century both on and off the reservation.”

PHILOSOPHY

TAKINI SCHOOL operates in accordance with these beliefs:

1. Partnerships between school and communities strengthen the educational environment;
2. Every learner progresses at his or her own pace;
3. We must assist in the educational process of the whole child;
4. A positive self-image is imperative for learner success;
5. The teaching and modeling of traditional values (respect, generosity, courage, spirituality, compassion, fortitude, and wisdom) will promote cultural awareness in all learners.

MOTTO

“Woonspe Okolakiciye”
(A Learning Place for the Success of All)

TAKINI SCHOOL provides an alcohol and drug-free teaching and learning environment. Cooperation in learning is evident at all levels and includes cooperative learning, team teaching, and the integration of classes and subject areas. Teachers will have high expectations for the success of every student. All staff who serve children are aware of their responsibilities for teaching and are held accountable for results. Students have varied opportunities and options to explore vocational/technical skills and careers. Students display a positive self-image through traditional Lakota behaviors, beliefs, and values.

STUDENT OUTCOMES

All curricular activities of Takini School will be driven by the students achieving these learning outcomes. Upon graduation from high school, our goal is that all students shall be:

1. **SELF-DIRECTED LEARNERS** who acknowledge and embrace positive core values; create a vision for themselves and their future; analyze their present situation; generate options; set priorities and goals; assume responsibility; plan strategies; anticipate consequences; monitor and evaluate progress; and revise and/or progress towards their vision.
2. **PERCEPTIVE THINKER AND CREATIVE PROBLEM SOLVERS** who develop and use multiple frames of reference; identify, assess and integrate information and resources; make decisions; solve complex problems; and foster both the intuitive and the logical faculties of the brain.
3. **EFFECTIVE COMMUNICATORS** who express thoughts and needs both verbally and nonverbally; evaluate audience reception; modify expressions of ideas accordingly; read; listen; and process, interpret and convey information.
4. **HEALTHY INDIVIDUALS, COMMUNITY CONTRIBUTORS, AND ENVIRONMENTAL CARETAKERS** who commit to a group; exercise personal responsibility; achieve and sustain wellness; choose attitudes that will raise self-esteem; accept situations they cannot change; courageously change situation(s) they can; resolve conflict in a constructive manner; respect social norms and traditions; maintain personal integrity; use their time, energies and talents to improve the welfare of themselves and others; and seek to improve the quality of life in their communities and our larger global environment.
5. **COOPERATIVE/COLLABORATIVE WORKERS and CREATIVE PRODUCERS** who use effective leadership and group skills; foster, develop and sustain supportive relationships; transcend cultural differences; create intellectual, artistic and practical products; produce high quality work; and use advanced technologies.
6. **CULTURALLY AWARE INDIVIDUALS** who understand and respect the Lakota language and culture; establish individual identities within their culture; realize the diversity of cultures in our world; build relationships with members of other cultures; embrace their cultural identity; acknowledge their link with the past; and model cultural values and lifestyle.

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Fiscal Management Goals

Fiscal management goals can be attained through sound fiscal management. The Takini School 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 attaining the following goals.

1. To engage in thorough advanced planning with staff and community involvement.
2. To develop budgets to guide expenditures in order to receive the best return for the dollar spent.
3. To comply with all federal guidelines regarding cost principles and administrative requirements dictated by each grant award.
4. To establish levels of funding which will provide quality education for the students.
5. To require maximum efficiency in accounting and reporting procedures.
6. To follow the Federal guidelines governing the investment of school funds. 25 U.S.C. § 2506(b).

Personally Identifiable Information

Takini School will institute procedures to safeguard and protect any personal information within their control. This will include limited access, physical safeguards and the maintenance of written authorization by the appropriate individuals to release any personal information.

1. Information in this category will include all employee and student personal information.
2. This will also include any information designated confidential by the granting agency.

Financial Management System

The School will utilize fund accounting on a modified accrual basis of accounting as defined by Generally Accepted Accounting Principles in the United States and the Governmental Accounting Standards Board. A fund is a self-balancing set of accounts to accumulate and report on fund balance, revenues and expenditures of like resources.

Takini School will maintain the following funds; General Fund and the Educational Program Fund. Each fund will have a set of sub-funds to allow the accumulation of data on specific grants, contracts, and awards. These sub-funds will accumulate costs of each individual grant by assigned CFDA numbers when multiple numbers are assigned in a single grant.

The Chart of Accounts is developed by management and maintained by the Business Manager to comply with the reporting requirements of each funding source. The Chart of Accounts is incorporated as **Appendix A** to this document.

Internal Controls

Takini School will maintain internal controls in compliance with standards set forth in 2 CFR § 200.303. These internal controls have been developed to ensure the School complies with the requirements of each federal grant received as well as complying with accounting principles and sound business practices.

The Internal Control procedures are documented in this manual and its Appendices. This manual will be available to all employees of the School to provide guidance on their roles in the proper execution of internal controls. The responsibilities assigned in the manual will include monitoring of compliance with the Uniform Guidance in 2 CFR Part 200.

1.01 FISCAL MANAGEMENT SYSTEM

The Business Office is organized and maintained in a manner to assist and provide the Administrator with information necessary to create a solid financial basis to operate the school system. Its functions are:

1. To assist the Administrator in preparing budgets for the operation of the entire school system.
2. Manage and implement all purchasing in accordance with federal regulations and these fiscal management policies.
3. To prepare all necessary reports concerning the financial operation of the entire school system.
4. To prepare payroll for all personnel employed by Takini School to comply with grant guidelines as well Internal Revenue Service guidelines.
5. To monitor expenditures and assist all department supervisors in their responsibilities to operate their departments in compliance with the requirements of these fiscal management policies and in compliance with all federal grant requirements.
6. To assume and carry out responsibilities related to fiscal management assigned by the Administrator.

1.02 FUND BALANCE POLICY IN ACCORDANCE WITH GASB STATEMENT NO. 54 AND THE REQUIREMENTS OF 2 C.F.R. Part 200.

The Takini School Board will ensure that the school maintains adequate fund balances and reserves in order to:

1. Provide sufficient cash flow for daily financial needs.
2. Ensure that school expenditures remain within the approved budgets.
3. Forecast anticipated revenues from all sources of funding and provide recommendations to the Administrator and School Board based on those forecasts to ensure stability in School operations.
4. To advise the Administration and School Board when budget modifications are needed to address unforeseen emergencies.

1.02.01 Fund Balance Classifications

The School has adopted the guidance in Governmental Accounting Standards Board Statement No. 54 regarding their fund balance reporting. Fund balances are identified into the following categories:

1. Nonspendable: This category includes fund balance amounts that can't be spent either because it is not in spendable form, such as inventories or prepaids, or because of legal or contractual restraints.
2. Restricted: This includes fund balance amounts that are constrained for specific purposes which are externally imposed by granting agencies and regulatory

restrictions, such as restrictions on the expenditure of Tribally Controlled School Funds imposed by 25 U.S.C. §2502(b).

3. Committed: This category includes fund balance amounts that are constrained for a specific purpose that is internally imposed by action of the Takini School Board and does not lapse at year-end.
4. Assigned: This includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balances may be assigned by the Takini School Board.
5. Unassigned: All positive fund balance included within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

Takini School will use restricted/committed amounts first when both restricted and unrestricted fund balances are available unless there are legal documents/contracts that prohibit doing this, such as a grant requiring an in-kind match. Additionally, the school shall first use committed, then assigned, and last unassigned amounts of unrestricted fund balance when expenditures are made.

1.03 FISCAL YEAR

Fiscal year for operation of the school shall be July 1 to June 30, unless otherwise legislated by funding agencies.

1.04 BONDED OR INSURED EMPLOYEES AND OFFICERS

Employees and the Takini School Board Members who are assigned responsibility for receiving and dispensing school funds, shall be bonded or insured under a blanket school bond or insurance policy paid by the Takini School. Authorized check signers must be covered under this blanket bond or insurance policy.

1.05 AUDITS

The Takini School shall have external financial and compliance audits completed on all school program accounts and sources of revenue within nine months of the end of the fiscal year. Audits shall be conducted by a CPA firm in accordance with all applicable laws. The Takini School Board shall review and approve the audit reports as presented by the auditor. The School Board will advertise for CPA firms to conduct audits by September.

1.06 QUALITY CONTROL

The Business Manager is responsible for supervising all work performed by the Business Office; for ensuring that all purchases are allowable costs; for reporting to the administrator and department supervisors on a monthly basis the balance of funds available in each department; for monitoring and tracking the receipt of all goods procured; for tracking all school inventory and reconciling school inventory; for measuring the cost-effectiveness of department purchases. This information shall be reported quarterly to the Administrator, department supervisors, and the Takini School Board.

1.07 SALES CALLS AND DONATIONS

Employees shall not permit any of their time to be occupied during school hours by sales agents of books or apparatus, exhibitors, or other persons not connected with the school. Salespeople must report first to the Administrator before approaching an employee, with the exception of lunchroom sales people.

Sales people are prohibited from talking to the Teachers at any time during the school day. Those representing educational companies may be granted this opportunity by making arrangements through the Principal, at a time that will not interfere with the classroom work of the Teacher.

1.08 INSURANCE MANAGEMENT

The Takini School Board has the responsibility to maintain an adequate and comprehensive insurance program to protect the property and equipment under its control and individuals discharging responsibilities for the Takini School Board. The Takini School Board may also authorize and participate in an insurance benefit program for staff and students. All insurances will be bid out annually.

The Business Office shall be responsible for the management of all school insurance programs and the safekeeping of policies. Purchase of insurance shall be according to all applicable laws.

1.09 LIABILITY INSURANCE

The Takini School Board may procure insurance for the liability of its officers or employees for damage resulting from wrongful acts and /or omissions committed by the Takini School Board, management and its officers or employees.

1.10 PROPERTY INSURANCE

The Takini School Board shall carry necessary and appropriate property insurance to adequately cover possible losses in the use of its buildings and vehicles.

Renters will be advised to obtain the necessary renter insurance for personal property loss. The Takini School Board is not responsible for theft in buildings under a rental or facilities agreement.

1.11 WHISTLE BLOWER POLICY

This policy is intended to encourage Board Members, staff (paid and volunteer) and others to report suspected or actual occurrence(s) of illegal, unethical or inappropriate events (behaviors or practices) that damage the school's financial integrity or are a criminal act without retribution.

1. The Whistleblower should promptly report the suspected or actual event to his/her supervisor.
2. If the Whistleblower would be uncomfortable or otherwise reluctant to report to his/her supervisor, then the Whistleblower may report the event to the next highest or another level of management, including the Board Chairperson.
3. The Whistleblower can report the event with his/her identity anonymously.
4. The Whistleblower shall receive no retaliation or retribution for a report that was provided in good faith – that was not done primarily with malice to damage another or the organization.
5. A Whistleblower who makes a report that is not done in good faith is subject to discipline, including termination of the Board or employee relationship, or other legal

means to protect the reputation of the organization and Members of its Board and staff.

6. Anyone who retaliates against the Whistleblower (who reported an event in good faith) will be subject to discipline, including termination of Board or employee status.
7. Crimes against person or property, such as assault, rape, burglary, etc., should be immediately reported to law enforcement personnel.
8. Supervisors, managers, and/or Board Members who receive the reports must promptly act to investigate and/or resolve the issue.
9. The identity of the Whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement or an investigator hired by Takini School, in which case Members of the organization are subject to subpoena.

1.12 RECORDS RETENTION

The school will maintain an electronic record retention system for all financial records. This system shall incorporate an off-site backup system to ensure all records are secure and available. This system will be organized into permanent records (i.e., charter by-law, contract), and fiscal year files for documents related to specific transactions for the fiscal year). All information will be stored electronically with appropriate backup procedures to assure it is safeguarded.

Fiscal year files will have folders set up to be able to easily access information when needed. As an example, this may include folders and subfolders for each grant. (i.e., these folders will contain the award documents and grant agreements, budgets, a summary page for each compliance requirement applicable to the grant, program and financial reports filed for the grant, and any correspondence from the granting agency).

In addition, the school will retain all financial documents in paper format until the completion of the applicable audit. All records will be kept for a minimum of five (5) years after the completion date of the most recent year audited.

1.13 ANNUAL OPERATING BUDGET

The school budget is regulated and controlled by federal legislation, regulations and Takini School Board requirements. The annual preliminary operating budget will be prepared and presented to the Takini School Board every April. The budget shall be based on all sources of revenue available to the Takini School Board for operations of the school and proposed expenditures.

1.14 BUDGET GOALS AND OBJECTIVES

The annual operating budget established by the Takini School 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. Modifications of budgets based on adjustments to projected and actual revenues received for the operation of educational services for students.
5. Procedures for ensuring adherence to legal and other considerations for all programs at the school.

1.15 BUDGET PREPARATION

The Administrator along with each department supervisor shall be responsible for developing and establishing the department's budget. All budgets shall follow the respective department's/school's goals and objectives. The Business Manager shall be responsible for reviewing and monitoring the annual budget preparation procedures adopted by the Takini School Board. The Administrator is responsible for implementing input activities into budget development for school programs by consulting with program supervisors and staff concerning program needs and activities.

Administrators are allocated an amount of funding annually to operate the program they supervise with the identification of budget line item amounts developed by consulting with the Administrator. The administrators shall meet annually, within the first month of school, to inform their employees of their respective budget limitations.

The Administrator and Business Manager will document overall budget needs for presentation to the Takini School Board annually and submit budget modifications for approval as necessary.

1.16 BUDGET ADOPTION

The Takini School Board shall approve the preliminary budget at the budget meeting in May based on information, salary schedules and data submitted by the Administrator. Department Supervisors are required to submit projected budget needs, enrollment projections, revenue projections, goals and other information by March as requested by the Administrator.

1.17 BUDGET IMPLEMENTATION

The budget serves as the control to direct and limit expenditures. Overall responsibility for this control is with the Takini School Board. The Administrator is authorized to spend money called for in the budget classification without further approval of the Takini School Board, up to \$25,000.00. Takini School Board approval must be secured to expend money in excess of \$25,000.00 for each budget item.

1.18 PERIODIC BUDGET RECONCILIATIONS

The Business Manager is responsible for implementing monthly budget reconciliations and for reporting this information to the Takini School Board for approval at the monthly budget meeting. Detailed monthly budgets should be prepared and presented to the supervisors each month to allow them to monitor and control the spending within their budgets. This should also include a detailed report of all expenditures and revenue received and spent during the month. The supervisors should review prior to presentation to the board to identify any coding errors to be corrected.

1.19 BUDGET REVISIONS

The Administrator and Business Manager shall advise the Takini School Board of the need for any budget changes and provide the Takini School Board with proposed revisions for their approval prior to any changes being implemented. The Administrator will advise Department supervisors of actual revenue received and consult with appropriate Department supervisors regarding any proposed modifications.

1.20 INVESTMENTS/INVESTMENT EARNINGS

The Business Office shall seek investment opportunities that are secure, fully insured and that

provide a reasonable rate of return for funds of the school. The Administrator and Business Office shall prepare recommendations for the Takini School Board for the use of that income from investments that are included in the annual budget each year.

School funds that are not in use will be invested in a savings account, time deposits or in bonds or securities issued and guaranteed by the United States Government. All deposits funds will be fully insured to cover the failure of the banking institution.

1.21 DEPOSITORY OF FUNDS

The Business Manager or her/his designee shall be responsible for depositing all funds of the Takini School Board in identified and approved accounts and for reporting these deposits in the monthly budget report. The Board may designate funds to be invested in short term securities that are fully insured, secured, or guaranteed by the U S Government. These short term investments shall be laddered in order to provide sufficient cash flow to cover all obligations of the school when needed.

1.22 PROPERTY AND EQUIPMENT

The Business Manager shall be responsible for coordination of annual physical inventory of all property and equipment owned or in the custody of the school. Final summary copies of all inventories shall be made available to the Takini School Board for review. The Administrator shall assign personnel to specific tasks to conduct the annual physical inventory, after consulting with the Business Manager.

Property and equipment records shall be maintained that include a description of the property, a serial number of other identification number, the source of 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 annually. 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. Depreciation shall be calculated for all capital assets based upon their expected useful life. The useful life should be reevaluated each year with adjustment made to the depreciation schedule. The method of depreciation shall be the straight line method. Depreciation procedures shall comply with the requirements of 2 C.F.R. Part 200.

1.22.01 Specifications

All items and services purchased by the Takini School Board shall meet safety, health, and other identified specifications to assure quality and safety. The Business Manager shall be responsible for developing, monitoring and adhering to identified merchandise and service specifications utilized by the school.

1.22.02 Definitions

Accountable Property: Takini School, government, or grant funded equipment and related personal property that is being controlled for financial security, protection, and regulatory purposes; includes capital property, sensitive property, non-capital controllable property, and property on loan from others.

Cannibalize: Removal of parts from one item of equipment in order to install them on another item of equipment, or to place them in stock.

Capital Assets: *Takini School*, government or grant owned equipment that has a total acquisition cost of \$5,000 or more and an anticipated service life of one (1) year or longer.

Excess Property: Property under the control of any program which is not required for the discharge of the program's responsibilities.

Lost Property: Property missing as a result of storms, accidents, or other circumstances beyond human control, when there is no reason to suspect theft.

Nomenclature: Accepted description of property.

Physical Inventory: An employee of an organization, appointed by a supervisor or manager, who is assigned the responsibility of maintaining records of all transactions affecting the identity, location, or status of accountable property issued to that organization. The annual inventory will include a physical inspection of inventory and real property by an employee assigned by the Administrator.

Salvage: Property which has been inspected and determined to have some value beyond its basic material content, but which is in such condition that it has no reasonable prospect of continued use as originally intended.

Scrap: Property that has been inspected and determined to have no value beyond its basic material content.

Sensitive Property: Items of property which are considered susceptible to being appropriated for personal use or which can readily be converted to cash.

Surplus Property: Excess property that has been declared excess to program needs and becomes eligible for donation or public sale.

Unserviceable: An item determined to be no longer useful or ready for use.

1.22.03 Acquisition Procedure

The following procedures shall apply when equipment is acquired:

1. Upon arrival, all equipment shall be delivered to the Business 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. Individuals shall then pick up the equipment.

1.22.04 Disposition Procedure

The following procedures shall apply when equipment is no longer needed:

1. A disposition report shall be completed.
2. Equipment purchased by Takini School that needs to be disposed of shall be submitted to the Takini School Board for approval to be declared surplus. Final

- disposition of equipment will be based upon the recommendation of the Business Manager to the Takini School Board.
3. If the residual value of the equipment or property to be disposed of, is \$5,000.00 or more and was purchased by a federal agency, instructions from the federal agency must be received to determine the proper disposal method.
 4. If the federal agency approves the disposition item, it may be retained, sold, or bids may be let. This shall be determined by the Takini School Board.
 5. The equipment shall be deleted from the General Fixed Asset Account Group.

1.22.05 Property and Equipment Management

Any property, equipment or vehicles purchased with a purchase price in excess of \$5,000.00 and a useful life of more than one year will be monitored in the property and equipment management of the Takini School. The property records will be maintained by the Business Manager and include an inventory tag to specifically identify the asset. Property and equipment records will include the following components:

1. Tag Number
2. Description of Property
3. Cost
4. Date of Purchase
5. Estimated Useful Life
6. Serial number or any other identifying characters
7. Condition
8. Location
9. Source of funds that purchased the item
10. Custodial employee
11. Depreciation expense calculated on a straight line basis over the useful life of the asset.
12. Date of disposal
13. Sale Price trade in value

1.22.06 Sensitive Items

Sensitive items with a purchase price of less than \$5,000.00 will also be included on the inventory listing though not capitalized or depreciated. This will include items such as computers, monitors, electronic equipment or any other items susceptible to theft.

1.22.07 Annual Inventory

The Accounting Clerk will conduct an inventory of all property annually. All items should be updated for location, condition and custodian. A rating of excellent, good, fair, below average, due to replace should be used to rate all equipment. These condition ratings should be used as a planning tool in preparing the annual budgets. Any loss, damage or theft of property will be investigated.

In the event property is being moved from one location and/or custodian to another a Change Property form must be completed and turned into the Administrator. The Administrator will approve the change and forward it to the Business Manager for input into the property records.

In the event property is no longer needed or cannot be used due to damage, obsolescence or

other reasons a Property Disposition Form should be filled out by an employee requesting the removal and submitted to the Facilities Manager. The Facilities Manager will examine the property and attest to the need to dispose of the property. The form will then be submitted to the Administrator for final authorization. The Administrator will forward the form to the Business Manager to make arrangements for the disposal.

1.22.08 Disposal Procedures

If the property has a fair market value of over \$5,000.00 the Business Manager will notify the applicable federal agency of the desire to dispose of the property and request disposition instructions. The agency will have 120 days to respond. Absent a response with instructions within that time period the Business Manager will proceed with regular disposition procedures.

Any items too damaged to be salvageable will be delivered to the landfill. The employee delivering the item will note on the disposition paperwork and return to the Business Manager.

If the item does have some resale value, the Administrative Assistant will advertise the item for sale and take sealed bids. All bids will be opened by the Takini School Board who will select the successful bidder. The Administrative Assistant will notify the success bidder and collect payment from them. The Business Manager then will record the transaction in the Property Records.

1.23 CHECKING ACCOUNTS

The Takini School Board shall identify and approve of checking accounts to be used in processing fiscal transactions and payroll and identify the banking institution to which checking accounts may be maintained.

1.24 AUTHORIZED SIGNATURES

Individuals authorized to sign checks shall consist of the Takini School Board Members and the Administrator. All check signers are required to be on the authorized signature card at the bank and all checks written require two signatures. Check signers should ensure all required approvals and documentation is attached to each check that they sign. No check shall be signed that is not accompanied by the required supporting documentation. They are the final reviewer of all documentation.

1.25 PETTY CASH ACCOUNTS

The Takini School Board will not allow the establishment of any petty cash accounts for the school, except for student activities cash box.

1.26 CASH AND CHECKS

The Takini School and Takini School Board is not responsible for any personal lost or stolen cash, or checks. The individual will be responsible for all stop payment fees.

1.26.01 Cash Receipts

Incoming mail shall be opened and received by the Business Manager. The list of received mail shall be maintained by the Purchasing/Travel/Accountant.

Pre-numbered cash receipts shall be prepared for all money transactions. The Payroll Clerk or Accounting Clerk shall enter cash receipts in the book of original entry. Cash and currency receipts shall be deposited within two weeks of receipt.

The Business Manager shall prepare the bank deposit. Cash receipts shall be kept in a safe with limited access until the time of the bank deposit. Currency receipts shall be reconciled to the pre-numbered receipts during the bank reconciliation process. The use of the receipted in material is strictly prohibited.

1.26.02 Cash Disbursements

Checks shall be pre-numbered and used in sequence. Blank check stock shall be stored in a secure container. Only persons authorized to prepare checks shall have access to blank checks.

1.26.03 Bank Reconciliation

Bank accounts will be reconciled within 30 days after the end of each ~~both~~ month. The Board shall be provided with a copy of the bank reconciliations monthly. Reconciliations will be made by the Business Manager, or the CPA if the School has retained a CPA to provide accounting services. The Board Chairperson shall open the bank statements and review, initial and give back to the Business Manager to reconcile.

The procedure shall include the following with respect to deposits:

1. Comparison of date and amount of deposits on bank statement and cash receipt journal.
2. Items rejected by the bank due to insufficient funding will be documented and follow up will be done by the Business Manager.

The procedure for all bank statements shall include:

1. Comparing canceled checks for authorized signatures.
2. Accounting for the sequence of check numbers.
3. Examine canceled checks for authorized signatures
4. Examine canceled checks for alterations.
5. Review voided checks.

Bank reconciliations will be reviewed by Administrator and initialed when complete.

Checks outstanding for more than 90 days shall be stopped, voided, and re-issued after being examined and deemed outstanding.

No personal or business checks shall be accepted unless a copy of the Driver's License is made, and the address and telephone number are verified.

1.27 CREDIT CARD POLICY

1.27.01 Purpose

The purpose of the School Credit Card Policy will be to allow the School to utilize a credit card for approved travel, procurement purchases and other official business. There shall only be one (1) credit cards held in the name of Takini School and the Administrator. Takini School shall not use nor possess a debit card attached to any Takini School checking account. In addition, Gas Credit Cards are authorized under this Policy. The Board reserves the right to approve or disapprove a Takini School credit card account to ensure adequate internal

controls. No Credit Card or Retail card shall be authorized without a Board resolution approving such account.

The Business Manager will be responsible to ensure the completion of all required authorization and documentation prior to executing the purchase. The includes requisition, travel authorization, and purchase orders are completed prior to the use any transactions.

1.27.02 Limits

The Card will be limited to a maximum credit line not to exceed \$10,000.00 as set by the School Board who will determine the limit on a basis of need and the entities, approved budget, and be for business expenditures ONLY.

1.27.03 Conditions of Use

The Credit Card cannot be used:

1. To obtain cash advances from banks, credit unions, automatic teller machines, stores/vendors, casino or any other financial institution.
2. For personal transactions. (i.e., transactions for the benefit of anyone or anything other than the School).
3. For any travel expenses or other business related expenses that the School has already provided a travel advance check.
4. For purchases made by any person who is not a full-time School employee,.
5. For any transaction not previously approved by action of the School Board, unless there is an emergency circumstance that will result in risk to health and safety in which case the Administrator may authorize the expenditure.

The Credit card may be used for only the following transactions, provided that all transactions require Board approval by motion or resolution prior to use of the credit card, unless there is an emergency circumstance that will result in risk to health and safety in which case the Administrator may authorize the expenditure.

1. Office travel related expenses, including airline tickets, hotel reservations, and automobile rental reservations for which the School has not provided a travel advance.
2. Official School business where a check is not accepted by the vendor as an acceptable form of payment, when approved.
3. Internet procurement: When in the best interests of the School and approved for any expenditure not exceeding \$10,000.00.

1.27.04 Handling of the Credit Card

The Credit Card will be stored in the Business Office safe, by the Business Manager. Any requisition in which the credit card use is requested must be submitted to the Department Supervisor, then to the Administrator, who will submit the request to Business Manager for signature, except in travel emergency, which will be submitted to the Administrator directly. The Business Manager will obtain Board approval, except for emergencies which may be approved by the Administrator. After receiving approval, the Purchasing/Travel/AP Clerk shall requisition any items or services with the Administrator present during the actual purchasing.

1.27.05 Breach of Policy

Breach of this policy will lead to disciplinary action against the employee in accordance with the Personnel Policy. This may include termination and/or prosecution. In all cases of misuse, the School reserves the right to recover any monies from the employed credit cardholder/user. The employed cardholder/user will be required to sign a declaration authorizing the School to recover from their salary or retirement the amount of purchase that have not been reconciled or the unauthorized purchase(s). If it is determined that the credit card is used for any illegal purposes or other purposes that warrant prosecution, the employee will be prosecuted to the full extent of the law.

1.27.06 Monthly Card Statement.

Credit Card expenditures must be reconciled by the Business Manager within 15 business days of the Statement Date. Violation of this Policy will result in removal of credit card privileges by the Board.

The School Board may authorize cancellation of the Administrator's authority to use a Credit Card. Further disciplinary action may be taken, up to and including suspension, termination and prosecution.

Card purchases without receipts are ultimately and responsibility of the Cardholder/User. A failure to provide receipts or credible explanation for the unsupported expenditure shall result in a payroll deduction from the cardholder/user. The payroll deduction will be for the entire amount unreconciled in one lump sum pay, unless the payroll check does not cover the expense, in which case additional payroll deduction shall be taken until the balance is paid in full.

Lost or stolen cards must be reported by the Cardholder/User immediately to the named Cardholder, the Business Manager and the School Board and canceled immediately.

1.27.07 Records Management

All documentation associated with the payment of the Credit Card will be maintained by the Business Office. Original receipts for all Credit Card transactions will be retained by the Business Office. A copy of the credit card monthly statement shall be included with the Board monthly financial report for Board review.

1.27.08 Termination of Employment

Prior to departure or termination of duties, the cardholder/user must reconcile all expenditures since the last statement. It is the responsibility of the departing cardholder/user to ensure that his/her purchased receipts are settled prior to departure. If the cardholder/user is in possession of the card upon termination of employment the card must be surrendered to the Human Resources Officer as part of the exit process. The Business Manager shall ensure the card is cancelled prior to the end of employment for an employee.

1.28 DEBT LIMITATION

Under no circumstances will the Takini School Board authorize the use of certificate of deposits (CD) as collateral for loans.

If it is determined that it is necessary to enter into a lease to purchase or lease agreement for the purchase of a capital item, the Business Manager will prepare cash flow statements to determine if funding is available to repay any debt incurred. This may include purchases for copiers or

other capital items.

1.29 SHORT TERM NOTES

The Takini School Board has the authority to acquire short-term debt obligations occurring within a fiscal year through the use of a line of credit arrangement with their banking institution according to the following guidelines, if the debt:

1. Is repaid from unrestricted funds.
2. Is for the repayment of services or other items that fall into approved line item expenditures within the approved budget.
3. Is for the purpose of providing for continued operation of the school.
4. Does not exceed the total amount of revenue authorized within a contract or grant. When the Takini School Board deems such action necessary and in the best interest of the school, unanimous consent of the School Board by resolution is required.

1.30 STUDENT ACTIVITIES FUND MANAGEMENT

All money received by students and staff for student activities shall be turned over to the Business Office immediately. Failure to promptly turn funds over will result in disciplinary action.

1. The Business Office responsibilities include:
 - a. Designate employees responsible for the receipt, deposit, and recording of all student activities revenue.
 - b. Designate employees to order, process, and pay bills for the student activities fund.
 - c. Prepare monthly financial reports, review with related student sponsors and present to the Takini School Board at their monthly finance meetings.
2. The Activities/Athletic Director responsibilities include:
 - a. Organize volunteers to run concession stands or activities as per the student activities calendar.
 - b. Check out the cash box from the Business Office prior to opening of activity.
 - c. Return all cash and checks to the Business Office as soon as possible after the scheduled activity. The student sponsor retains responsibility for all cash until turned into the Business Office. A double count of cash shall be made by the Business Office Receptionist and the sponsor upon return of the cash box.
 - d. Be responsible for reviewing student activity fund financial reports prepared by the Business Office and notify them of any errors at the Takini School Board monthly budget meeting. Prepare the Athletic calendar for the school year.
 - e. Orders all supplies needed for concession stands as well as supplies and materials for scheduled activities.
 - f. The sale of foods and beverages of minimal nutritional value shall be prohibited throughout the school grounds between the start of the school day and the end of the last lunch period.
 - g. Shall assume the duties of student activity sponsors in their absences.
3. The Respective Principal responsibilities include:
 - a. Be responsible for assignment of concession stands.
 - b. Notify the concessionaire of the applicable policies, procedures and fee/collection schedules.

1.31 STUDENT ACTIVITIES/TRAVEL/FUNDRAISING

Takini School supports student activities including sporting events, academic events and clubs organized to encourage the physical, intellectual and social growth of their students. All these groups, clubs and team activities involving travel must be sanctioned by the School. Each activity or event will have a staff advisor assigned by the Administrator.

1.31.01 Fundraising

The School pays for participation in many sporting and academic events approved by the Administrator. Class clubs or other clubs may not have school funding available. With prior approval of the Administrator, the club may engage in fundraising activities. Each specific fundraising activity must have the approval of the Administrator.

All proceeds from fundraising activities must promptly be turned into the Business Office. A receipt to the sponsor will be issued for all funds turned in. The Business Office will track all funds by group. Income and expenses will be accumulated, and a report will be provided to the advisor, Administrator, and the School Board at the end of each school year. Any unspent funds will carry over to the next year but will retain their designation to the same class or club. If the activity is not one on the School calendar, then the group is also responsible for raising funds to pay for their own hotel costs.

If a club engages in unapproved fundraising activities, the club will be disbanded and not allowed to meet the remainder of the School year. Any unspent funds will be held for the club and transferred to the next year.

1.31.02 Transportation

In most instances the School will provide transportation for the event. Transportation is at the discretion of the Administrator.

1.31.03 Advisor Responsibilities

If travel is part of the planned activity the following policies will be followed in order to obtain payment for any student travel in connection with participation in any sanctioned activities:

1. A brief description of the activity or event and the team, club or event and the students attending. The description will include the following components:
 - a. Date of travel.
 - b. Advisor responsible for payment of expenses.
 - c. Names of students that will be attending.
 - d. Reason for the request.
 - e. Mode of travel with details so arrangements can be made with the transportation department.
 - f. An itinerary that accounts for the entire time the group will be on travel. g. If overnight travel is involved, the specifics regarding the locale and number of rooms needed so hotel arrangements can be made.
 - g. Local day travel must be submitted for approval two weeks prior to departure. I. Overnight travel must be submitted one month prior to departure.
2. A travel advance must be submitted two weeks prior to the travel by the advisor or sponsor. The advance request will include the following information:
 - a. A roster of all participants.

- b. Information regarding each activity listed on the itinerary with detailed information including name, address and phone numbers. The School will prepay all activities fees to limit the amount of the travel advance. If entry fees are required they will be included with the necessary registration forms completed. The Business Office will ensure all forms are complete and prepare for prepayment.
- c. If meals need to be provided to students while travelling it will be reimbursed at the following rates. If overnight travel, the School will make every effort to book hotels where breakfast is provided with the room. The advisor will pay for all meals and return a receipt to the school upon their return.
- d. The following rates will be the maximum reimbursed for any meals provided:
 - i. Breakfast \$10.00
 - ii. Lunch \$15.00
 - iii. Supper \$22.00
- e. If the travel is overnight the students may be provided with a daily allowance of a maximum of \$10.00 for any personal incidental expenses they may incur. A signature sheet acknowledging receipt of the allowance must be turned in for each day an allowance is paid to the students.
- f. Upon return the advisor will turn in a travel report that will also include all receipts for meals and student allowance paid. If an advance was obtained, the report will be reconciled to the report and any excess funds returned to the School or if no advance, then a reimbursement will be made to the advisor.

1.32 LOCAL TAX REVENUES

The Administrator in consultation with supervisors shall develop specific budget line items for the expenditure of any local tax revenue funding received for approval by the Takini School Board prior to any expenditures from this resource. Budget line items and expenditures for any acquired local tax revenue shall be made in accordance with applicable regulations.

1.33 STATE AID

The Administrator in consultation with supervisors shall develop specific budget line items for the expenditure of any state funding received for approval by the Takini School Board prior to any expenditures from this resource. Budget line items and expenditures for any acquired state aid revenue shall be made in accordance with applicable regulations.

1.34 FEDERAL AID

The Administrator in consultation with supervisors shall develop specific budget line items for the expenditure of any federal funding received for approval by the Takini School Board prior to any expenditures from this resource. Budget line items and expenditures for any acquired federal aid revenue shall be made in accordance with applicable regulations.

1.35 GRANTS

The Takini School Board has the authority to acquire supplementary funding and shall approve all new and continuation applications for grants. Any materials, equipment, supplies, facilities, purchased via grant allocations will revert to the property of Takini School upon expiration of grant, unless the grant conditions specify otherwise. Takini School shall not be responsible for debts or obligations incurred by second party grants.

All grant funds shall be received and expended according to fiscal procedures legislated by the granting agency and fiscal procedures adopted by the Takini School Board. Directors of approved grants received by the Takini School Board shall be responsible for program compliance.

1.35.01 Grant Management

Basic operations of the School are funded by the US Government, Department of the Interior with an education grant subject to the Uniform Guidance. The School has additional contracts/grants/awards to supplement this basic education program from other federal state and tribal sources. Management of these grants includes a system of compliance with all provisions included within each grant.

The Administrator is responsible for implementing a system of procedures to ensure all compliance requirements are met for any grants, contracts, and awards the School may receive. Program compliance requirements will be monitored with assistance from the education and support staff at the School. Financial compliance will be monitored with assistance from the Business Office staff.

Any grant, contract, and award applications must be approved by the Takini School Board. An assessment will be done by the Administrator in conjunction with the request for approval to include the School's ability to comply with the grant terms, an analysis of any provisions such as matching requirements and the School's ability to meet those and if the program correlates to the overall goals and objectives defined by the administration.

Takini School will develop a Grants Management System that identifies each compliance requirement for each grant. The Grants Management System will ensure that all grant requirements are monitored and adhered to. All Supervisors will review the Grants Management System with the Business Manager on a quarterly basis.

To comply with the Uniformed Guidance and Compensation Requirements, the Business Manager shall review wage postings subsequent to each payroll process. This will ensure that each employee's salary is coded to the correct fund source. This process will ensure that Takini School is meeting all compliance requirements for all grants received.

1.36 RENT INCOME/SECURITY DEPOSITS

A security deposit will be assessed on each housing unit controlled by the Takini School Board. This security deposit will be held by the school until such time as the tenant vacates the rental unit. An examination of the rental will be conducted by the facilities department prior to the tenant occupying the rental unit and upon the termination of the lease agreement.. 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. Unpaid rent may also be deducted from the security deposit. Any remaining balance will be refunded to the tenant upon satisfaction of damage claims.

1.37 FACILITIES OR EQUIPMENT RENTAL

Daily rental fees from facilities or equipment use will be received by the Business Office. A deposit will also be required for security. Rates will be determined annually by the Administrator and Business Manager. All rental agreements must be approved and payment

received by the Business Manager prior to the beginning of the rental term. Facilities Manager inspects equipment or premises after use and approves a refund of the deposit. Rental funds earned for facility rental will incur to the Facilities Maintenance and Operations fund to cover additional cost for maintenance and cleaning. No equipment, vehicles, or facilities will be rented when prohibited by the BIE or the agency that funded the purchase of the equipment, or under School insurance policies.

1.38 JOURNAL ENTRIES

Journal entries are the mechanism used to correct errors identified within the books and records of the School. Errors may be identified by the Business Office or by Supervisors or the Administrator during their review of financial information prepared by the Business Office. As potential errors are identified, corrections are made by proposing journal entries. All journal entries must be documented to the same detail as required to make an original entry to the books.

The Business Manager will prepare the journal entries, attach all required documentation and submit it to the Administrator for review prior to posting in the books.

1.39 EXPENDITURE OF FUNDS

The Takini School Board shall authorize, develop and utilize procedures for the expenditure or obligation of school funds that meet applicable funding guidelines.

1.39.01 Allowable Costs; Cost Principles

All federal grants received by the School are subject to the Costs Principles contained in 2 CFR part 200 Subpart E. In addition, requirements of the specific items of cost all costs must meet the following criteria:

1. Must be necessary to execute the Federal award.
2. Costs must be consistent with the policies and procedures of the School.
3. All costs must be reasonable and not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time.
4. Must be net of any credits or refunds.
5. Must be in accordance with Accounting Principles Generally Accepted in the United States. Must not be used to meet cost-sharing or matching requirements of any other federally financed program except as allowed by statute.
6. Must be adequately documented.

1.40 PAYROLL PROCEDURES

Employees shall be paid according to their contract agreement on file in the Personnel Office with the following guidelines:

1. Employee payroll and Takini School Board stipends shall be issued on a bi-weekly basis, one week following the end of the pay period.
2. Each pay period begins on Sunday and ends on Saturday, two weeks following.
3. No salary advances shall be authorized for any employee.
4. No salary payments shall be made to employees who do not have an employment contract approved by the Takini School Board and signed by the employee on file.

5. Employee payroll shall not be made without a signed and completed timesheet documenting actual hours of employee service for that pay period, with the exception of certified staff.
6. All Time sheets should include the name of the department to identify the funding source. Any timesheets that has improper signatures, incomplete time or illegible writing, will not be paid until the timesheet has been corrected. Any timesheet not turned in by the close of business on the Friday before the Friday pay date, will be paid on the next payroll cycle.
7. Payroll checks shall be issued to all employees, including the temporary or substitute employee personnel on Friday by 8am the week of payroll. No early checks shall be issued, unless there is a death in the immediate family.
8. ALL employees must have an I-9 and W-24 form on file in the payroll office prior to receiving any payment for services.
9. A copy of each employee, temporary employees, and substitute employees must have two forms of identification on file in the Business Office prior to receiving a payroll check.
10. Must file job certification semi-annually.
11. Payments for stipends for extra duty contracts and board attendance must be approved by the Administrator and must be taxed accordingly.
12. Extra-Duty for athletic and activity assignments shall be paid at the completion of their extra duty activity and must be approved by the Athletic/Director and the Administrator. However, all extra duty payroll checks shall be disbursed through the normal payroll process during the normal payroll cycle.

Certified staff will need to elect proration their salary over 26 pay periods prior to the first payroll run. Once an election is made, then staff is on that payroll plan until the end of fiscal year payroll cycle.

1.41 SALARY DEDUCTIONS

The Takini School 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 tax required by federal law.
3. Other taxes/fees as mandated by federal, tribal and state law. These fees shall be paid by the employee, rather than the school.
4. The amount owed to the Takini School Board for rental of school owned housing based on the housing agreement.
5. The amount owed for damage to school owned housing or property as assessed by the Takini School Board.
6. The amounts for employee share of fringe benefit costs.

The Business Manager is authorized to approve one (1) voluntary payroll deduction, not exceeding 40% of their bi-weekly paycheck, 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 Takini School Board for repayment of the employee liability. Business Office Personnel are not eligible for any voluntary payroll deductions to ensure financial accountability.

Mandatory payroll deductions shall be deducted or withheld first, before voluntary employee

deductions are withheld. No employee shall be able to have more than 40% of voluntary payroll deductions deducted from each paycheck and the commitment cannot be longer than their contract.

The Takini School Board reserves the right to accelerate demand for payment of monies, reimbursements, or payments owed to Takini School. If an employee terminates her/his employment, or resigns without notice, the Takini School Board may offset the amount owed from the employee's final paycheck. If they owe less than the final paycheck, the prorated amount will be deducted.

Upon separation of an employee, employee will be required to report to the Business Office to receive their final check before leaving the school/ after completing their check out sheets to ensure that a forwarding address with their final check to be processed and mailed within 5 business days of their separation.

1.42 TRAVEL ADVANCES

Employees and Takini School Board Members may occasionally be called upon to travel on school business. This may include student activities, administrative duties and training events. Any travel approved must meet the criteria specified in the budget section and have available funds and are subject to the following requirements:

1. Travel advance requests are completed by the employee and approved by their supervisor. The supervisor will approve if the travel is in compliance with the budget. The Administrator will give final approval. All travel advance requests must be received by the Accounting Clerk at least two weeks prior to the travel.
2. The Accounting Clerk will prepare checks for all approved travel advances and submit to the Business Manager to check for budget compliance and available funds. The Business Manager will submit a check and approved travel advance request to check signers.
3. Signed travel checks are returned to the Administrative Assistant to distribute to the employees. All relevant paperwork will be forwarded to the Accounting Clerk after distribution of checks.
4. The Accounting Clerk will maintain a file of open travel reports by date.
5. The traveler will return all required receipts and the travel report to the Accounting Clerk within one week of return. The Accounting Clerk will match paperwork and prepare a check for excess expenses or a payroll deduction for overpayments.
6. Completion paperwork will be submitted to the Business Manager for final approval. A copy of the travel report will be forwarded to the Administrator. The Business Manager will submit checks for signature or sign off on payroll deduction for overpayments and return to the Accounting Clerk to deduct on the next payroll check.
7. The Accounting Clerk will review outstanding travel advances biweekly and prepare payroll deductions for any advances that are more than two weeks delinquent and submit to the Business Manager for approval.
8. When multiple employees attend the same event it is encouraged to use school vehicles or carpool with other participants.

Travel authorizations, statements, receipts, and other accountability documents shall be completed by all employees and Takini School Board Members participating in approved off-site activities. If an employee or Takini School Board Member travels overnight they will be reimbursed for meals on a Per Diem basis as per Appendix A to Chapter 301-Prescribed

Maximum Per Diem Rates for CONUS. The per diem reimbursement will be calculated as follows:

1. Per diem will be paid to employees and Takini School Board Members for overnight trips when conducting official school business at the rate established by the federal government's travel regulations.
 - a. According to federal regulations, 75% of per diem for the first and last day if the traveler is away for 12 hours or more. If training or travel is less than 12 hours, only mileage is reimbursed. Any meals included in registration fees to attend a conference, training or meeting will not be reimbursed by the school.
2. Lodging and miscellaneous expenses will be paid for by the school in the event that the Business Office is aware of the travel plans prior to travel. Otherwise, the lodging rate provided by the federal government's travel regulations with no additional reimbursement for lodging over the amount granted. No lodging will be reimbursed without a receipt. Lodging will only be reimbursed up to the GSA rates until circumstances (such as a conference) may require staying at a higher priced venue. This can usually be justified by saving in travel costs to and from the venue. It can also be justified by the enhancement of networking opportunities with their peers.
3. For mileage claims, Takini School is considered the starting point for all travel by the use of Google Maps. Mileage for use of employee or Takini School Board Members' personal vehicle for official school business shall be paid at established Conus travel rates. To be eligible for mileage reimbursement, travelers must complete a mileage sheet (within 2 weeks of completion of travel), and possess a valid Driver's License. Employee's immediate supervisor and Administrator must also approve the reimbursement. A quorum of the Takini School Board must approve a Takini School Board Member's mileage.

All travelers will be required to submit a travel report to the Business Office upon immediate return of travel. Best practice is a report from traveler (if sent to training) on the value the conference added to their skill set to benefit Takini School.

1.43 PROCUREMENT

1.43.01 Purpose of Procurement Standard

The purpose of the Procurement Standard is to: (1) provide for the fair and equitable treatment of all persons or firms involved in purchasing by the School; (2) ensure that supplies, services and construction are procured efficiently, effectively and at the most favorable prices available; (3) promote competition in contracting; provide safeguards for maintaining a procurement system of quality and integrity; and (4) ensure that the School's purchasing actions are in full compliance with applicable Federal standards and Tribal laws.

1.43.02 Code of Conduct/Conflict of Interest (See Section 1.55)

No employee, officer, or agent shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest is involved. Such a conflict would arise when the employee, officer, or agent, any Member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from the firm considered for a contract.

The officers, employees, and agents of the School must neither solicit nor accept gratuities,

favors, or anything of monetary value from contractors, or parties to sub-agreements and shall not knowingly use confidential information for actual or anticipated personal gain. It is determined that providing meals, entertainment or gifts in an amount in excess of \$25.00 per gift or meal, or a total per calendar year of meals, entertainment or gifts in excess of \$100.00 per individual by an individual company, including all related concerns and individuals, is determined to be of monetary value and is therefore prohibited.

1.43.03 Procurement Procedures

All procurement by the School shall comply, at a minimum, with the requirements below:

1. All items purchased by the School shall be reasonable and necessary.
2. Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement.
3. Solicitations for goods and services provide for all the following:
 - a. A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features which unduly restrict competition.
 - b. Requirements which must be fulfilled and all other factors to be used in evaluating proposal submitted in response to solicitations.
 - c. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
 - d. When relevant, the specific features of "brand name or equal" descriptions that are to be included in responses submitted to solicitation.
 - e. The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.
 - f. Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.

Positive efforts shall be made by the School to utilize small businesses, minority-owned firms, and women's business enterprises, whenever possible.

The type of procuring instruments used (e.g., fixed price contracts, cost reimbursable contracts, purchase orders, and incentive contracts) shall be determined by the School but shall be appropriate for the particular procurement and for promoting the best interest of the program or project involved. The "cost-plus-a-percentage-of- cost" or "percentage of construction cost" methods of contracting shall not be used.

Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources.

Contracts shall not be awarded to debarred, suspended, or ineligible contractors.

Refer to System for Award Management (<https://www.sam.gov>) for additional information.

1.43.04 Procurement Records

The School must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following:

1. Rationale for the method of procurement;
2. Selection of contract type;
3. Contractor selection or rejection; and
4. The basis or the contract price.

1.43.05 Competition

All procurement transactions must be conducted in a manner to provide, to the maximum extent practical, open and free competition. The School shall be alert to conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade.

To ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the School, price, quality and other factors considered. Solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill for the bid or offer to be evaluated by the School. Any and all bids or offers may be rejected when it is in the School's interest to do so. In all procurement the School shall avoid practices that are restrictive of competition. These include but are not limited to:

1. Placing unreasonable requirements on firms for them to qualify to do business.
2. Requiring unnecessary experience and excessive bonding.
3. Noncompetitive pricing practices between firms or between affiliated companies.
4. Noncompetitive awards to consultants that are on retainer contracts.
5. Organizational conflicts of interest.
6. Specifying only a brand name product instead of allowing an equal product to be offered and describing the performance of other relevant requirements of the procurement.
7. Any arbitrary action in the procurement process.

1.43.06 Cost and Price Analysis

A cost or price analysis shall be performed for all procurement actions in excess of the Simplified Acquisition Threshold, including contract modifications. The degree of analysis shall depend on the facts surrounding each procurement. The School shall perform an independent cost or price estimate prior to receiving bids or proposals.

1.43.07 Methods of Procurement

When satisfying its needs by procurement, the School shall choose one of the following procurement methods, based on the nature and anticipated dollar value of the total requirement. The School shall provide a rationale in its supporting documentation as to why it selected that particular method. The Competitive Procurement Chart is attached to this Policy as **Appendix B**.

1.43.07.01 Procurements under \$10,000.00 (micro purchases)

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (currently set at \$10,000.00). Contract requirements shall not be artificially divided so as to constitute a micro-purchase. To the extent practicable, the School must distribute micro-purchases equitably among qualified supplies.

Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable. The procurement must first be approved Department Supervisor. Final approval of the procurement must come from the Business Office Manager and Administrator.

1.43.07.02 Procurements between \$10,000.000 and \$250,000.00 (small purchases)

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the “Simplified Acquisition Threshold” (currently set at \$250,000.00) and where procurement by sealed bid is not required. If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number (minimum of two) of qualified sources to ensure that the selection process is competitive in accordance with these policies.

For goods or services where selection is based on more than price, the School shall also include the criterion upon which selectin of a proposal will be made.

The School shall solicit price quotations or proposals by phone, letter or other informal procedures that allows participation by a reasonable number of competitive sources. The names, addresses, and telephone numbers of the offerors and persons contacted, and the date and amount of each quotation shall be recorded and maintained as a public record. Solicitation of fewer than three sources is acceptable if the School has attempted but has been unable to obtain a sufficient number of quotations. The procurement must first be approved by the Business Office Manager and Administrator. Final approval of the procurement must come from the School Board. Sole source procurements where only one quote or proposal was received shall be handled in accordance with sole source proposal requirements.

1.43.07.03 Procurements over \$250,000.00 based on price (sealed bids)

Bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. Sealed bidding is the preferred method for construction procurement. For professional services contracts, sealed bidding should not be used.

1. The sealed bid method is the preferred method for procuring construction if the following conditions are present:
 - a. A complete, adequate, and realistic specification or purchase description is available;
 - b. Two or more responsible bidders are willing and able to compete effectively and for the business;

- b. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally based on price.
2. If sealed bids are used, the following requirements apply:
 - a. The invitation for bids will be publicly advertised and bids shall be solicited from an adequate number of known suppliers, providing them sufficient time prior to the date set for opening the bids;
 - b. The invitation for bids, which will include any specifications and pertinent attachments, shall define the items or services for the bidder to properly respond;
 - c. All bids will be publicly opened at the time and place prescribed in the invitation for bids;
 - d. A firm fixed-price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
 - e. Any or all bids may be rejected if there is a sound documented reason.

The procurement must first be approved by the Business Office Manager and Administrator. Final approval of the procurement must come from the School Board upon recommendation by the Administrator.

1.43.07.04 Procurement by competitive proposals (Over \$250,000)

The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids or small purchase procedures.

1. Requests for proposals for items or services under \$250,000 will be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals shall be honored to the maximum extent practical;
2. Proposals will be solicited from an adequate number of qualified sources; 3. The School shall evaluate responses to its solicitations and select awardees in accordance the procedures outlined in section 5 below ("Procurement Procedures");
3. Awards will be made to the responsible firm whose proposal is most advantageous to the School with price and other factors considered; and
4. The School may use the competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. A procurement process where price is not to be used as a stated selection factor can only be used in procurement of A/E professional services. It cannot be used to purchase other types of although

A/E firms are a potential source to perform the proposed effort.

Procurements by competitive proposals must be approved as follows:

Over \$250,000.00, first approval by the Business Office Manager and Administrator, final approval by the School Board upon recommendation of the Administrator.

1.43.07.05 Sole Source Procurements

Procurement through solicitation of a proposal from only one source, or after solicitation of a number of sources, competition is determined inadequate. Procurement by noncompetitive proposals may be used only when the award of a contract is unfeasible under small purchase procedures, sealed bids or competitive proposals and one of the following circumstances applies:

1. The item is available only from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The funding source specifically authorizes the use of noncompetitive proposals; or
4. After solicitation of a number of sources, competition is determined inadequate.

Cost analysis, i.e., verifying the proposed cost data, the projections of the data, and the evaluation of the specific elements of costs and profits, is required.

When using a non-competitive process, the School normally would be expected to submit the proposed procurement to the relevant funding source for pre-award.

Documentation of the reason and procedures following the determined sole source must be maintained.

The procurement must first be approved by the Business Office Manager. Final approval of the procurement must come from the School Board upon recommendation by the Administrator. For procurements under this section over \$250,000.00, approval of the awarding agency is also required.

1.43.07.06 Indian Preference

The School shall provide Indian Preference in contracting to any vendor or contractor who is TERO certified by the Cheyenne River Sioux Tribe. For RFP's the Board shall specify the total number of points assigned for Indian preference not to exceed 15% of the total point value. For Bids or quotes, the School Board shall apply the X factor in contracting as follows:

1. The School shall make an award under unrestricted solicitations to the lowest responsive bid from a qualified Indian-owned economic enterprise or organization within the maximum total contract price established for the specific project or activity being solicited, if the bid is no more that "X" higher than the total bid price of the lowest responsive bid from any qualified bidder. The factor "X" is determined as follows:

- a. When the lowest responsive bid is less than \$100,000.00: 5% of that bid, or no more than \$9,000.00.
 - b. When the lowest responsive bid is at least \$100,000.00 but less than \$200,000.00: 4% of that bid, or no more than \$16,000.00.
 - c. When the lowest responsive bid is at least \$200,000.00 but less than \$400,000.00: 3% of that bid, or no more than \$21,000.00.
 - d. When the lowest responsive bid is at least \$400,000.00 or more: 1% of that bid, or no more than \$24,000.00.
2. Takini School shall comply with the Cheyenne River Sioux Tribe TERO Ordinance and Regulations. For all procurements valued in excess of \$2,500.00, Takini School shall either:
- a. Restrict the solicitation to TERO certified entities, and if Takini School does not receive two or more TERO certified responses, contact TERO to obtain TERO approval to issue an unrestricted solicitation; or
 - b. Issue an invitation to submit a bid or proposal not less than 14 days before the opening date of the solicitation, and coordinate with the CRST TERO Office to ensure all TERO certified qualified firms are invited to respond to the solicitation. If TS does not receive two or more statements of intent to respond to the solicitation form TERO certified firms, TS shall coordinate with TERO to obtain authorization to issue an unrestricted solicitation.

1.43.07.07 Notification to Bidders, and Proposal Submissions

All entities or persons submitting a competitive bid, quote or proposal will be notified in writing by the Bid Procurement Clerk when their submission is not selected. The Bid Procurement Clerk shall issue a Notice of Award to the entity or individual who is awarded a contract.

1.43.07.08 Dispute Resolution

All written contracts will specify a dispute resolution mechanism. If any procurement does not specify a dispute resolution mechanism, the process shall be that a bidder or contractor may file a dispute or grievance in writing with the Administrator who shall make a decision within five (5) business days of receipt of the dispute or grievance. If not satisfied, the Contractor or Bidder must submit a written appeal to the Takini School Board within three (3) business days of receipt of the Administrator's decision. There shall be no appeal from the Decision of the Takini School Board. The School Board may act based upon the written dispute or grievance and the Administrator's response, or may provide for a hearing at its discretion. Only the Cheyenne River Sioux Tribal Council has the authority to waive the sovereign immunity of the Cheyenne River Sioux Tribe. No portion of any contract that purports to waive the sovereign immunity of the Cheyenne River Sioux Tribe shall be considered valid or binding. Waivers of the sovereign immunity of the Takini School shall be approved by the School board by resolution. No waiver of the sovereign immunity of the Takini School shall be deemed valid or binding if it is not approved by the School board.

1.43.07.9 Renewal of Contracts

Bids with vendors shall be re-advertised every five years unless earlier advertised by

Board action.

1.43.08 Contract Administration

A system for contract administration shall be maintained to ensure contractor conformance with the terms, conditions and specifications of the contract and to ensure adequate and timely follow up of all purchases. The School shall evaluate contractor performance and document, as appropriate, whether contractors have met the terms, conditions and specifications of the contract.

1.43.09 Contract Provision

The School shall include, in addition to provisions defining a sound and complete agreement, the following provisions in all contracts. The following provisions shall also be applied to subcontracts:

1. Contracts in excess of the Simplified Acquisition Threshold shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms, and provide for such remedial actions as may be appropriate.
2. All contracts in excess of the Simplified Acquisition Threshold shall contain suitable provisions for termination by the School, including the manner by which termination shall be affected and the basis for settlement. In addition, such contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.
3. For contracts dealing with construction or facility improvements the School shall comply with all requirements imposed by its funding sources (and the government regulations applicable to those funding sources) with regard to construction bid guarantees, performance bonds, and payment bonds.
4. All negotiated contracts (except those for less than the Simplified Acquisition Threshold) awarded by the School shall include a provision to the effect that the School shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions.
5. All contract employees subject to this Section shall file certified payroll reports with the Payroll Clerk/Accounting Clerk on a weekly basis.
6. All contracts, including small purchases, awarded by the School and their contractors where the source of the funds, directly or indirectly, is the federal government, shall contain the following procurement provisions as applicable.
 - a. **Contracts for more than the simplified acquisition threshold** currently set at \$250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
 - b. **All contracts in excess of \$10,000** must address termination for cause and for convenience by Takini School including the manner by which it will be effected and the basis for settlement.
 - c. **Equal Employment Opportunity.** Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally .assisted construction contract"

in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

- d. **Davis-Bacon Act**, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities ("Takini School") must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 C.F.R. Part 5), "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. Takini School must place a copy of the current prevailing wages determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. Takini School must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 C.F.R. Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. Takini School must report all suspected or reported violations to the Federal awarding agency.
- e. **Contract Work Hours and Safety Standards Act** (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the Takini School in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
- f. **Rights to Inventions Made Under a Contract or Agreement**. If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the Takini School wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the Takini School must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under

Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

- g. **Clean Air Act** (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended - Contracts and sub-grants of amounts in excess of \$150,000 must contain a provision that requires the Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
- h. **Debarment and Suspension** (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- i. **Byrd Anti-Lobbying Amendment** (31 U.S.C. 1352)-Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the nonFederal award.
- j. **Domestic Preferences for Procurements** (2 C.F.R. 200.322)- As appropriate and to the extent consistent with law, Takini School should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this Section must be included in all sub-awards including all contracts and purchase orders for work or products under this award. For purposes of this Section: (1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States; and (2) "Manufacture products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregate such as concrete; glass, including optical fiber; and lumber.
- k. **Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment** (2 C.F.R. 200.216)- Takini School is prohibited from obligating or expending federal funds to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as party of any system. As described in Public Law 115-232, Section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities). Covered video surveillance and telecommunications equipment is such equipment produced by and

services provided by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities); as well as any such equipment produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

Takini School and the Cheyenne River Sioux Tribe requires all vendors operating within the reservations to have a business license.

1.44 PURCHASE ORDERS AND CONTRACTS

All materials must be ordered by the Business Office after receipt of a requisition through the supervisor first, then Accounting/Payroll Clerk for processing. The Business Office will maintain a central record system for the purpose of combining orders, avoiding duplication of purchases, taking full advantage of lowered prices for bulk purchasing, to follow up on delayed orders of delivery and to reconcile deliveries to orders before payment is made. This delivery control will be applied to all purchases.

If any person orders material other than through the Business Office, he/she is responsible for their payment. Verbal commitments are not valid Purchase orders.

The employee requesting the purchase of goods or services must acquire, complete, and submit a requisition form to the Accounting/Payroll Clerk. The form must include all the original requested purchasing information and the signature of the employee's immediate supervisor. All purchases over \$25,000.00 must be board approved.

The Accounting/Payroll Clerk shall submit it to the Business Manager who shall:

1. Verify amounts on Purchase Order from supporting documents.
2. Review/Verify fund balances from which the item is to be purchased.
3. Assign the appropriate accounting code.
4. Sign the form and send it to the Administrator for final approval.

If the Administrator provides final approval for the purchase, the form is returned to the Accounting/Payroll Clerk will:

1. Type all form information on a Purchase Order.
2. Assign the appropriate Purchase Order number.
3. Correctly code the funds from the Purchase Order.
4. Send the Purchase Order to the Business Manager for signature.
5. Send to the Administrator for final approval and signature.
6. Process a check to purchase goods or service.

Once Purchase Orders are signed by the Business Manager and the Administrator, the Accounting/Payroll Clerk will:

1. Provide the vendor with a copy of the Purchase Order.
2. File a copy of the complete Purchase Order in the vendor file.
3. File a copy of the Purchase Order in Open Purchase Order files maintained by the Business Manager.

4. Notify the requester of denial, or approval of purchase order.

The vendor, upon submission of an itemized invoice and upon review to the Purchase Order number authorization, shall receive payment.

Upon receipt of purchased items, the Administrative Secretary shall compare goods received with invoiced items and tagged and inventory items. Or, the supervisor shall confirm services have been received/performed.

Approved disbursements of payments for purchased goods and services shall be made on a bi-monthly basis.

Any purchases that must be approved by the Takini School Board must be accompanied by a copy of the purchase order or invoice and for any purchases over \$10,000.00, documentation proving that the competitive procurement requirements were complied with (a copy of all quotes, bid, or proposals received must be included). Failure to include the required documentation will result in the Board rejecting the application for approval.

All approved invoices will be paid in a timely manner. The timeline identified for ensuring bills are paid in a timely manner is as follows:

1. Micro purchases (less than \$10,000.00) will be paid in full less than net 15 upon receipt of goods/services.

1.45 PAYMENT PROCEDURES

All claims for payment from school funds will be processed by the Business Office. Payment will be authorized against invoices properly supported by approval purchase orders, against properly submitted vouchers, or in accordance with salaries set by the Takini School Board. In addition to these requirements, payments over \$10,000.00 also require a statement that the School's Competitive Procurement Requirements were complied with, and that authorization for the payment was received.

Lists of accounts payable, including a payroll list, will be certified by the Business Office and approved by the Takini School Board. Actual invoices, statements and vouchers will be available for Takini School Board inspection.

The Business Office is responsible for assuring the budget allocations are observed and that total expenditures do not exceed the amount allocated in the all budget line items. The supervisor is responsible for observing budget allocations in their respective programs.

1.46 GROUP INSURANCE

The Takini School Board may provide coverage under group life, health, dental, and vision, life insurance for all full-time employees during the school year. Additional insurance coverage may be available to employees at their own expense.

1.47 TAX SHELTERED ANNUITIES

Tax sheltered annuity programs or retirement for the school special status as determined by the IRS are available to the staff members, as funds permit. Payments will be made in accordance

with the Plan Document. Employees will have an option to make contributions to their own funds.

1.48 WORKERS COMPENSATION

In case of injury while pursuing duties in keeping with the employee contract or work agreement, the employee will receive compensation and expenses as prescribed by the workers compensation laws. The employees of Takini will be covered by workers compensation as prescribed by law.

1.49 PAYROLL PROCEDURES

Employees shall be paid according to their contract agreement on file in the Personnel Office with the following guidelines:

1. Employee payroll and Takini School Board stipends shall be issued on a bi weekly basis, one week following the end of the pay period.
2. Each pay period begins on Sunday and ends on Saturday, two weeks following.
3. No salary advances shall be authorized for any employee.
4. No salary payments shall be made to employees who do not have an employment contract approved by the Takini School Board and signed by the employee on file.
5. Employee payroll shall not be made without a signed and completed timesheet documenting actual hours of employee service for that pay period, with the exception of certified staff.
6. All Time sheets should have the name of the department on it to identify the funding source. Any timesheets that have improper signatures, incomplete time or illegible writing, will not be paid until the timesheet has been corrected. Any timesheet not turned in by close of business on the Friday before the Friday pay date, will be paid on the next payroll cycle. All time sheets must be signed by the employee and their immediate supervisor.
7. Requests for leave must accompany all time sheets and be signed by the employee and their supervisor. The business office will verify the leave is available before entering on the payroll.
8. Administrative leave granted must be documented by the note or email from the administrator with documentation of the reason for the administrative leave.
9. Payroll checks shall be issued to all employees, including the temporary or substitute employee personnel on Friday by 8am the week of payroll. No early checks shall be issued, unless there is a death in the immediate family.
10. ALL employees must have an I-9 and W-24 form on file in the payroll office prior to receiving any payment for services.
11. Supervisors must file job certification semi-annually.
12. Payments for stipends for extra duty contracts and board attendance must be approved by the Administrator and must be taxed accordingly.
13. Extra-Duty for athletic and activity assignments shall be paid at the completion of their extra duty activity and must be approved by the Athletic/Director and the Administrator. However, all extra duty payroll checks shall be disbursed through the normal payroll process during the normal payroll cycle.
14. Certified staff will need to elect proration their salary over 26 pay periods prior to the first payroll run. Once an election is made, the staff is on that payroll plan until the end of fiscal year payroll cycle.

1.50 FISCAL ACCOUNTING AND REPORTING

The Takini School Board shall establish a uniform financial accounting system that will be used to record receipts and disbursements of the school budget and conform within federal regulations and generally accepted accounting principles. The Takini School Board shall adopt procedures for monthly, quarterly and annual reporting of all fiscal transactions of the school. The Business Office shall make monthly financial reports to the Takini School Board that contains an account of all receipts and disbursement of school funds in accordance with the certified fiscal accounting and reporting system. The Business Office is responsible for receiving and properly accounting for all school funds and will report all financial information to funding source(s) as required.

A variety of financial reports are required each year. The Business Manager will be ultimately responsible for either preparing or reviewing all financial reports filed on behalf of the School. Following is a list of reports to be prepared:

1.50.01 Internal Reports

1. Bank reconciliations will be performed monthly by the Business Manager for all accounts of the School. The completed requisitions will be submitted to the Administrator with the bank statements for review. The Takini School Board will then receive the final reconciliations each month at their finance meeting.
2. Monthly budget expenditure records and detailed trial balance will be prepared for review by supervisory staff in the form of a Budget Report. The Budget report shall include:
 - a. A copy of the general ledger;
 - b. All checks disbursed and their amounts;
 - c. Line items;
 - d. Amount and percentage of budget spent to date;
 - e. All sources of funding by funding source with the amount budgeted from such funding source and the amount of the funding received to date. Funding sources include ISEP, SPED, facilities, transportation, all title programs, and all State grant funding sources.

Any questions or corrections noted by supervisors or the Administrator will be submitted to the Business Manager for correction. The Business Manager will review information to ensure the correction is documented and correct.

Corrections will be done by journal entry. Journal entries will have documentation to substantiate the change and will be approved by the Administrator and Business manager.

3. Final reports will be presented to the Takini School Board at their monthly finance meeting. It is preferred that the Budget Report be presented in the form of pie charts and graphs if possible in addition to a written report.

1.50.02 External Reports

1. Internal Revenue Service regulations require quarterly 941 reports to be filed including all wages and taxes paid. The Accounting Clerk will prepare and the Business Manager will review for accuracy and completeness.
2. Quarterly unemployment insurance reports Form 21 must be submitted to the State of South Dakota. The Accounting Clerk will prepare, and the Business Manager will review for accuracy and completeness.
3. The BIE requires Form 425 to be submitted reporting all cumulative expenditures and draws on the Schools BIE grant on an annual basis. The Business Manager will prepare from the budget

to actual reports and cash receipts information. It will be submitted to the Administrator for review and signature prior to submission to the BIE.

4. Supplemental grants will have external financial reporting requirements. It is the Business manager's responsibility to prepare all required reports and submit to the Administrator for approval. All tribal, state, and federal reporting will be reported by the appropriate personnel for grant compliance.

1.51 PURCHASING GUIDES AND VENDOR LISTS

The Business Office shall be responsible for disseminating information to staff and vendors concerning purchasing and procurement guidelines. The Business Office shall be responsible for acquiring and maintaining vendor lists and catalogs and for disseminating updated listings of available catalogs and vendors for use by personnel. Any new and all vendors will be checked against the Federal Suspended and Debarred list with documentation kept in the vendor files by the Business Office. All vendors, including new vendors, must have a tribal business license.

1.52 FINANCIAL ASSISTANCE

Any and all non-school related financial assistance and/or requests must be submitted to the School and Takini School Board. All requests shall be in writing.

1.53 BUSINESS MANAGER DUTIES

The Business Manager at Takini School is responsible for working with the Administrator, School Board, Tribal Education Agency, and Tribal Finance Office to plan and effectively manage financial services at Takini School. They will assist the Administrator to ensure financial accountability, promoting the standard of business ethics, and ensuring the most effective use of financial resources for Takini School. They are responsible for payment of all bills, staff payroll, and completing required reporting.

Responsibilities:

1. General
 - a. Budget and Financial Reporting;
 - b. Prepare a balanced budget;
 - c. Submit a proposed budget to Administrator and School Board for approval and assist in overall financial planning;
 - d. Discuss and agree on final budget and financial reports for review to Administrator, Managers, and School Board;
 - e. Analyze budget variances and propose budget revisions if necessary;
 - f. Maintain strategic financial plan to indicate trends and forecast for future budgets;
 - g. Monitor all aspects of the purchasing system;
 - h. Monitor all aspects of the payroll system;
 - i. Monitor Property System;
 - j. Monitor all Insurance;
 - k. Oversight of all internal and external financial reporting and final approval on all expenditures of the School; and
 - l. Responsible to make sure the internal control system is designed and implemented to assure sound internal controls and financial management.
2. Revenue:
 - a. Review all student activities transactions and assure proper record keeping is maintained for all custodial funds;

- b. Monitor and record all income received from Federal, State, Tribal, and other resources; and
 - c. Monitor and record all deposits of all funds received by Takini School.
- 3. Expenditure
 - a. Manage the acquisition and disposition of all equipment in accordance with the Tribal/School .
- 4. Policy
 - a. Responsible for composition and advertisement of proposals and bids for procurement in accordance with applicable Federal regulations and Tribal/School Policy;
 - b. Oversee the procurement and payment processes in accordance with the Tribal/School Policy, ensuring all documents are properly approved prior to payment; and
 - c. Responsible for approval of all expenditures to assure compliance with budget guidelines and compliance with any Federal or other grant compliance provisions.
- 5. Payroll
 - a. Maintain accurate personnel records to ensure staff are paid at correct pay scale, appropriate fringe benefits are offered, and payroll deductions, including rent for staff quarters are accurate. These files must also contain information and authority for any voluntary payroll deductions.
 - b. Review and approval of all payroll reporting for IRS to include state and federal reports;
 - c. Responsible for bidding and maintaining employee benefits plan including insurances, retirement, and leave; and
 - d. Journal entries are the mechanism used to correct errors identified within the books and records of the School. Errors may be identified by the Business Office or by Supervisors or the Administrator during their review of financial information prepared by the Business Office. As potential errors are identified corrections are made by proposing journal entries. All journal entries must be documented to the same detail as required to make an original entry to the books. The Business manager will prepare the journal entries, attach all required documentation and submit to the Administrator for review prior to posting in the books.
- 6. Supervision and Review Functions:
 - a. Reconcile all bank and investment accounts on a monthly basis to ensure accuracy and completeness;
 - b. Investigate discrepancies and prepare corrections for approval by the Administrator in the form of adjusting journal entries;
 - c. Provide supervision and review of all work performed by Accounting\Payroll Clerk;
 - d. Prepare all external financial reports required for funding agents and other oversight bodies;
 - e. Responsible for assuring all internal control processes are adhered to by all staff; Responsible for supervising and maintaining Takini School's record retention system; Responsible for closing all books at year end in anticipation and annual audit; and Responsible for assuring annual audit is completed in accordance with the Federal and Tribal Guidelines and deadlines.

1.54 ACCOUNTS PAYABLE DUTIES

The Accounting Clerk/Payroll Clerk is responsible for processing payroll and accounts payable under the supervision of the Business Manager. The Accounting/Payroll Clerk is also responsible for the record retention system related to these two functions. The Accounting Clerk/Payroll Clerk will also assist the Business Manager with other tasks as needed.

Responsibilities:

1. Budget and Financial Reporting:
 - a. Assist the Business in compiling information relevant the preparation of the annual budget; and
 - b. Provide reports related to payroll and accounts payable as needed by the Business Manager, Administrator, or other supervisors.
2. Revenue
 - a. Receipt all funds received from student activities or any other payments received by Takini School using re-numbered receipts;
 - b. Prepare deposits and submit to the Administrative Assistance for delivery to the bank; and
 - c. Weekly copies of all receipts and deposit slips are submitted to the Business Manager for coding and recording.
3. Expenditure
 - a. Collect all purchase requisitions submitted by employees ensuring they are signed by employee and approved supervisors;
 - b. Call for quotes prior to preparation if prices not otherwise available to assure the school is obtaining the best price;
 - c. If bidding is required, forward purchase order to Business Manager for processing;
 - d. Prepare purchase orders in the accounting system with approved vendors. Attach all relevant information (i.e., purchase requisition, documentation of telephone quotes or formal bids if necessary). There are some expenses such as utilities that will require requisitions, receiving reports, or bids;
 - e. Obtain appropriate signatures to include the Administrator to document necessary and reasonable, Business Manager to document in compliance with Federal Regulations and
4. With School Board approval for final authority
 - a. Place order with vendor by submitting approved Purchase Order;
 - b. Keep files on all open purchase orders;
 - c. Receive Receiving Reports from the Administrative Assistant and compare against invoice to assure invoice is correct and against original purchase order to assure no extra items are included;
 - d. Once biweekly process vouchers for submission to the Business Manager who will assure there are funds available prior to payments being processed. All appropriate paperwork will be attached to include approved requisition, purchase order, receiving report, invoice, price quotes or bid documents;
 - e. Will prepare checks for all approved vouchers for payment and produce checks for signature;
 - f. Attach all appropriate paperwork for each individual check. This will include signed requisition, purchase order, any price quotes or bidding information, receiving report and voucher. Submits to the Business Manager who will submit for payment.
 - g. Shall file all paperwork in each vendor file after payment has been completed; and

- h. Will maintain vendor files for all approved vendors that will include documentation of their business license, W-9, suspension and debarment documentation, contract if applicable for service or good to be provided and all paperwork for each specific payment made during the fiscal year.
5. Travel Expenditures
- a. Travel advance requests completed by the employee and approved by their supervisor and Administrator will be received by the Accounting Clerk at least two weeks prior to travel;
 - b. Prepare checks for all approved travel advances and submit to the Business Manager to check for budget compliance and available funds. The Business Manager will submit checks and approved travel advance requests to check signers;
 - c. Signed all travel checks are returned to the Administrative Assistant to distribute to the employees. All relevant paperwork will be forwarded to the Accounting Clerk after distribution for filing;
 - d. Maintain a file of open travel reports by date;
 - e. Receive final travel reports with receipts to match against outstanding travel advances. Match paperwork and prepare a check for excess expenses or a payroll deduction for overpayments;
 - f. Submit all to the Business Manager for approval. Business Manager will submit checks for signature or sign off on payroll deductions for overpayments and return to the Accounting Clerk to deduct on the next payroll check; and
 - g. Review outstanding travel advances biweekly and prepare payroll deductions for any advances that are more than two weeks delinquent and submit to the Business Manager for approval.
6. Payroll:
- a. Maintain payroll files that will include current contract, direct deposit authorization, current W-4, rental contract if appropriate and records of any voluntary deductions the employee may request. Enrollment forms for all insurances and retirement plans should also be included in each file;
 - b. Prepare and maintain a master list of all employees with pay-rates and calculation of bi weekly payments to document any proration of pay amounts. This worksheet should also include the applicable account codes to be charged and be approved by the Business Manager;
 - c. Responsible for entry of all employees into the accounting system. All should be reviewed and approved by the Business Manager prior to the processing of first paycheck after reviewing applicable paperwork. Any changes such as the addition of a deduction should be approved by the Business Manager;
 - d. Process payroll on a biweekly basis. This will entail collecting and entering all time and leave sheets biweekly. All time and leave slips with a copy of the payroll edit will be submitted to the Business Manager and the Administrator for review prior to processing payroll;
 - e. Once payroll is approved, the Accounting Clerk will prepare all necessary tax, benefit and voluntary deduction checks and vouchers to submit to the Business Manager prior to check preparation. Business Manager will submit for signature or approval on electric payments;
 - f. Prepare all state and federal reports on a quarterly basis to include 941s and SD unemployment. Prepare W-2s and 1099s annually. All submitted to the Business

Manager with backup reports to review and sign to submit to the Business Manager. Each report file should contain all applicable documentation to prove amounts reported;

- g. Responsible for worker compensation compliance;
- h. Maintain files by individual employee to document each payroll processed and each report filed as well as their W-4, contracts, authorizations for payroll deductions, and any leave slips processed;
- i. Reconcile vendor statements each month to accounting records to assure no items not included in Takini School's records. Investigate discrepancies and propose resolution to submit to the Business Manager for final resolution;
- j. Assist Business Manager with the closing of the books at year end in anticipation of annual audit; and
- k. Assist Business Manager and auditors each year during audit fieldwork.

1.55 TAKINI SCHOOL CONFLICT OF INTEREST POLICY

The purpose of this policy is to set forth the standards by which Members of the Takini School Board, a South Dakota non-profit corporation, must conduct their personal affairs as their conduct relates to Takini School. Takini School expects all Supervisors and Takini School Board members to exercise good judgment and the highest ethical standards in their private activities outside the Takini School which in any way can affect Takini School. In particular, every Supervisor and School Board Member has an obligation to exercise the utmost good faith in fulfilling his/her duty, to exercise independent judgement, act in Takini School's best interest, and to avoid any activity, agreement, business investment or interest, or other situation which is in conflict with Takini School's interest or interferes with the duty to serve Takini School at all times to the best of the person's ability. In furtherance of these principles and to establish clear guidelines, this policy has been adopted.

1.55.01 Personal Gain

No Supervisor or School Board Member shall for personal or any other person's gain deprive Takini School of any opportunity for benefit which could be construed as related to any existing or reasonably anticipated future activity of Takini School.

1.55.02 Confidential Information

No Supervisor or School Board Member shall, for personal or any other person's gain, make use of or disclose confidential information learned as a result of serving as a Supervisor, employee, or on the Takini School Board of Takini School.

1.55.03 Definitions

Transaction: Buying; selling; leasing; transferring; payments for goods and services; grants and assistance to other organizations; furnishing services to, seeking or receiving, for personal or any other person's gain; any payment, whether for the services or otherwise; loaning (except from a bank); gift or discount of more than nominal value; or entertainment, which goes beyond common courtesies usually associated with accepted business practice, from Takini School or any business enterprise which is a competitor of Takini School or has current or known prospective dealings with Takini School as a supplier, purchaser or seller, lessor or lessee.

Supervisors and School Board Members: A reference to Supervisor and School Board Members, unless otherwise noted, also includes former Supervisors and School Board Members, for up to a two year period after the relationship ends, spouses, parents, siblings,

children, partners of a partnership in which they are a partner, or co-owners of a business in which the Supervisor or School Board member owns at least five percent of the equity, or any other organization of which the Supervisor or School Board member is a Director or officer.

Directly Compensated: Supervisors and School Board Members receiving payments (cash and/or in-kind) from the organization (e.g., paid staff member, paid consultant, etc.) including honoraria are directly compensated. This does not include reimbursement for expenses. Supervisors and School Board members who are paid staff members of affiliated organizations are considered to be directly compensated if, and only if, financial and governance relationships between the subject organization and the affiliated organization are such that generally accepted accounting principles (GAAP) require the affiliated organizations to have combined audited financial statements.

Indirectly Compensated: A Supervisor or School Board Member whose direct family members (e.g., spouse, parent, sibling, and child) of any of the directly compensated individuals noted above are indirectly compensated.

1.55.04 Scope of Activities and Relationships Covered

No Supervisor or School Board Member shall enter into any transaction(s), as defined in Section 4, except upon full and frank disclosure of all the facts and with the prior written approval of a majority of the non-interested School Board members present at a meeting of the School Board where a quorum is present.

1.54.05 Transactions Between the School and Individuals or Business Firms

No Supervisor or School Board Member shall have a direct or indirect financial interest in, or receive any compensation or other benefits as a result of, transactions between any individual or business firm:

1. From which Takini School purchases supplies, materials or property;
2. To which Takini School sells any of its products, materials, facilities or properties;
3. Which renders any service to Takini School;
4. Which enters into leases or assignments to or from Takini School; or
5. Which has any other contractual relations or business dealings with Takini School.

Exceptions may be made upon completed disclosure of the facts with the prior written approval of a majority of the non-interested School Board Members present at a meeting of the full School Board where a quorum is present, when permitted under applicable law including the requirements of 2 CFR Part 200 relating to procurements.

Takini School's Supervisors, School Board Members, and employees shall make a full and frank disclosure of the circumstances, known to them, in a transaction affecting Takini School and shall not undertake such a transaction without the sanction of Takini School's School Board according to this policy. The disclosure shall be given no later than the next meeting of the School Board.

The financial interests mentioned in this section do not include interests in corporations listed on a national stock exchange or traded over the counter, providing the financial interest is one percent or less of Takini School's outstanding shares.

1.55.06 Reporting

If any Supervisor, School Board Member or employee has or is about to assume an interest or other outside relationship which may result in a conflict of interest, it is the Supervisor's and School Board Member's responsibility to immediately give all the pertinent information about the transaction to the Chairperson of the School Board, who shall report all information to the full School Board at the next meeting of the full School Board.

1.55.07 Standards and Procedures

1.55.07.01 Disclosure Statements

Annual disclosure statements shall be filed by Supervisors, School Board Members, and employees with the secretary or legal counsel at or before the annual meeting closest to the end of the year. Former Supervisors, School Board Members, or employees who are not currently serving as a Supervisor, School Board Member, or employee are not required to file the disclosure statements.

The disclosure statements shall be in writing and on forms as provided by the secretary or legal counsel. The disclosure statement shall inquire as to whether in the past calendar year, the Supervisor, School Board Member, or employee has provided goods or services to Takini School, or received a grant or other assistance exceeding \$1,000.00 in value from Takini School.

The disclosure statement shall inquire as to whether the Supervisor, School Board Member, or employee expects to, in the next year, provide goods or services to Takini School, or receive a grant or other assistance exceeding \$1,000.00 in value from Takini School.

1.55.07.02 Considering Potential Conflicts

When a potential conflict is under consideration by the School Board, the individual who has the potential conflict shall abstain from preliminary and final involvement in the discussion, except to answer questions from School Board Members; shall recuse him or herself from the meeting; and not vote on the matter. Lobbying, formally or informally, on these matters shall not be allowed, however answering questions from School Board Members is allowed.

1.55.07.03 Material Conflict of Interest

Factors to consider when determining whether a transaction is material conflict of interest include but are not limited to the following:

1. The size of the transaction;
2. The fair market value of the transaction;
3. Historical ties between the parties;
4. Takini School's overall budget;
5. The timing and length of the transaction; and
6. Whether the transaction was an "Arm's Length" transaction.

1.55.07.04 Arm's Length Transaction

Factors to consider are:

1. Were other competitive bids solicited, accepted, or considered? If so, how many?
2. Did the interested Supervisor, School Board Member or employee abstain from

- participating in the decision to enter into the transaction?
3. Is the transaction so large or over such a long period of time that it can no longer be considered arm's length?
 4. Does the cumulative number of transactions in the last two years, when combined, constitute a material amount?
 5. Was there any coercion or advantage taken by either party?

1.55.07.05 Conflict of Interest

Any transaction deemed to be a conflict of interest by the School Board shall be valid only if approved in writing by a majority vote of the disinterested School Board Members of the full School Board.

1.55.07.06 Record Keeping

Records shall be kept of all conflict of interest actions in the following manner:

1. Takini School's minutes shall note all conflict of interest actions and abstentions.
2. An annual summary and analysis of all disclosure forms and records of related abstentions from discussion and voting shall be prepared by the Secretary or legal counsel and shall be recorded in Takini School minutes and be made available upon request.

1.56 DISTRIBUTION OF POLICY

This policy shall be distributed to and made available to all employees and School Board Members and others required to comply with the policy, and any interested parties, upon request.

1.57 VIOLATIONS OF POLICY

Violations of this conflicts of interest policy may result in the removal from the School Board and/or school employment together with any appropriate legal action, including but not limited to voiding the transaction.

Executed By:

Takini School Board

Takini School Board, Chairperson Date
Takini School Board, Vice-Chairperson Date
Takini School Board, Member Date
Takini School Board, Member Date
Takini School Board, Member Date

Supervisors

Supervisor Date
Supervisor Date
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Supervisor Date

APPENDIX A: Chart of Accounts

APPENDIX B: Competitive Procurement Chart

Procurement Type	Value Of Contract	Procurement 1 st Step	Procurement Approval Final Step	Type Of Solicitation
Fixed Price	Under \$10,000	Staff Or Department Supervisor	Business Office Manager And Administrator Approval	Call Or Send Email For 1 Quote
Fixed Price	Between \$10,000 and \$1025,000	a) Staff or Department Supervisor; and b) Business Office Manager	Board Approval	Call or Send Email For 1 Quote
Fixed Price	Over \$25,000 But Under \$250,000 (In The Aggregate In One Year Or For A Contract Not Exceeding One Year)	Business Office Manager and Administrator	Board Approval	Solicit At Least 3 Contractors/ Receive 2 Quotes
Fixed Price	Over \$250,000	Business Office Manager and Administrator	Board Approval Upon Recommendation By The Administrator	Advertise For 2 Weeks- Need At Least 2 Responsive Bids
Based On Price And Qualifications	Under \$10,000	Staff Or Department Supervisor		Call Or Send Email For 1 Proposal
Based On Price And Qualifications	Between \$10,000 and \$1025,000	Business Office Manager		Solicit At Least 3 Contractors/ Receive at least 2 Responsive Proposals
Based On Price And Qualifications	Over \$25,000 But Under \$250,000 (In The Aggregate In One Year Or For A Contract Not Exceeding One Year)	Business Office Manager and Administrator	Board Approval	Solicit At Least 3 Contractors/ Receive at least 2 Responsive Proposals

Based On Price And Qualifications	Over \$250,000	Business Office Manager and Administrator	Board Approval Upon Recommendation By The Administrator	Advertise For 2 Weeks- Need At Least 2 Responsive Proposals
Sole Source All Types	Over \$10,000	Business Office Manager	Board Approval Over \$250,000 Awarding Agency Approval	Option 1) One Source + Cost Is Reasonable; Option 2) Public Emergency + Cost Is Reasonable.