

D – FISCAL MANAGEMENT

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DA ANNUAL OPERATING BUDGET

Prior to July 1 of each year, the Business Manager in conjunction with Superintendent prepare and submit to the Indian Board of Education for review and approval an estimated budget for the new fiscal year based on grants, contracts, and other sources of revenue available for operation of Pierre Indian Learning Center.

DB FISCAL YEAR

The Pierre Indian Learning Center operates under a budget for the fiscal year that begins July 1 and ends June 30 of each subsequent year.

DC DEBT LIMITATIONS

The Administration and the Indian Board of Education shall not incur any debt which:

1. Obligates funding which is not within prescribed funding line item guidelines or repayment plan of the debt;
2. Is not within the prescribed and authorized scope of the operation of the School.

DD REVENUES

Funding for the operation of the Pierre Indian Learning Center and supplementary programs and services required in providing a quality program at the school are derived from federal as well as non-federal resources.

DE LEASING/RENTAL

The Indian Board of Education sets the guidelines for any leasing/renting facilities and equipment.

DF INVESTMENTS

The Indian Board of Education approves all investments and reviews them at the regular quarterly meeting.

DG DEPOSITORY OF FUNDS

Banking and investment depositories will be approved by the Indian Board of Education annually at the September organizational meeting.

DH ACCOUNTING AND REPORTING/ACCOUNTING SYSTEM

The Pierre Indian Learning Center will establish and utilize a fiscal accounting and reporting system and process to conform with federal and other funding agency requirements. The Business Manager shall make monthly financial reports to the Indian Board of Education which

contains an account of all receipts and disbursements of school funding in accordance with the fiscal accounting and reporting system of the Indian Board of Education.

DI INVENTORIES

The Business Office or designee shall issue a list of equipment to each designated person. It shall be the responsibility of that designated person to keep complete and accurate count of their inventory and submit a copy of this inventory to the Business Office by the last day of the school year indicating any changes that have occurred (Purchase of new equipment, transferring from one area to another). The Business Office shall reconcile master inventory with those submitted by each designated person at the end of the school year and note all changes that have occurred during the year.

DJ AUDITS

The Indian Board of Education shall contract for external audits. Audits shall be conducted annually by a certified CPA firm in accordance with all applicable federal, tribal, and state laws. The Indian Board of Education shall review the auditing reports as presented by the auditor and shall implement policy, procedure or other changes which will increase the accountability, documentation, and cost-effectiveness of the overall fiscal management of school funds.

DK EXPENDITURE OF FUNDS

The Administration is authorized to expend funds based on Indian Board of Education approved budgets. Any individual purchase over \$5,000 requires bids and specific Board approval. A minimum of 2 bids or quotes will be obtained prior to the approval unless there is only one vendor available.

DL CHECKING ACCOUNTS

Checking accounts necessary to conduct school business shall be established and maintained in the school official depository.

DM AUTHORIZED SIGNATURES

The Superintendent and authorized department designees shall be authorized to be check signers for their respective departments. Expense requests will be approved by the Superintendent and authorized department designees. The Superintendent is the sole signatory for all business functions for Pierre Indian Learning Center.

DN CHECK WRITING

All checks written on behalf of the Indian Board of Education are completed by the Business Office. No other personnel are authorized to write checks on behalf of the Indian Board of

Education. No checks are to be written without the appropriate authorized signatures and attached documentation (purchases requisitions, purchase orders or other documents).

DO PAYROLL PROCEDURES

All school personnel will be paid in accordance with the salary and terms stated in their annual contract of employment or wage schedule as appropriate. Any adjustments in pay deemed necessary because of absences, termination or late employment will be made in accordance with the length of the work year approved for specific positions.

DP PAY DAY SCHEDULES

Employee payroll shall be prepared and distributed on a bi-weekly basis consistent with the pay period schedule approved by the Indian Board of Education, for the duration of the employee's annual contract term.

DQ PAYROLL DEDUCTIONS

The Indian Board of Education shall make payroll deductions for the following:

1. Required federal or other taxes
2. Employee share of fringe benefits
3. Deductions required as garnishment due to legal judgment by Court, federal wage withholdings or tax levies, or court-ordered child support obligations.
4. Other Debts owed to Pierre Indian Learning Center

DR EXPENSE REIMBURSEMENT

Reimbursement for expenses incurred by school employees and all others on school business which is approved in advance for official school business shall be reimbursed consistent with the rates set by the Indian Board of Education. All Superintendent travel must be approved by the Indian Board of Education Chairperson. A Trip Report and all receipts must be turned into the Business Office within 5 working days from their return from travel. Travelers will receive per diem in advance. The remainder will be reimbursed upon submittal of receipts and Trip Report.

If employee does not travel after receiving travel advance, the advance will be deducted from the employee's next payroll check. If a program or funding resource provides reimbursements, these reimbursements must be turned into the Business Office upon receipt.

DS PURCHASING/PURCHASE ORDERS

Purchases under \$500 can be approved by the Department Heads on the appropriate purchase request form and are then submitted to the Business Office for entry and payment. Purchases over \$500 are requested on a different purchase request form and require three levels of pre-approval: Department Head, Business Manager and Superintendent. Each program has its own

set budget approved by the Indian Board of Education. Budget modifications are approved by the Board Treasurer as needed, or during a regularly scheduled Board meeting if a line item shortfall is anticipated. Department Heads are provided detailed budgets related to their programs and detailed expense reports for review to ensure all expenditures charged to their programs align directly with the program. When invoices are processed for payment, all supporting documentation and the checks for signature must be provided to the Superintendent for review. Upon checks being signed, the Administrative Secretary then will ensure that all check stubs align with the invoices and supporting documentation prior to mailing payment.

All purchases for the school will be made through the Business Office. Employees are not allowed to make purchases or obligations without prior approval. Unapproved purchases are subject to denial of payment.

Dispersal of payments for purchased goods and services shall be made on a monthly basis.

DT BIDDING AND QUOTATIONS

Bids and quotes will be acquired for major improvements over \$10,000.00. Indian preference will be considered in award of bids by the Indian Board of Education dependent upon cost effectiveness and ability to meet required qualifications of the request for bids. When procuring property and services under a grant, 43 CFR Part 12 Section 12.76 will be followed.

The Indian Board of Education for the PILC will determine which procurement method it wishes to use for each project/major purchase: competitive proposal procurement, non-competitive proposal procurement, or procurement by sealed bids.

DTB PROCUREMENT OF COMPETITIVE PROPOSALS

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. If this method is used, the following requirements apply:

- (1) Requests for proposals 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) Grantees and sub-grantees will have a method for conducting technical evaluations of the proposals received and for selecting awardees;
- (4) Awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- (5) Grantees and sub-grantees may use competitive proposal procedures for qualifications-based procurement of professional services whereby competitors' qualifications are

evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of professional services.

DTC PROCUREMENT OF NONCOMPETITIVE PROPOSALS

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source, or after solicitation of a number of sources, competition is determined inadequate.

- (1) Procurement by non-competitive proposals may be used only when the award of a contract is infeasible under small purchase procedures, sealed bids or competitive proposals and one of the following circumstances applies;
 - The item is available only from a single source.
 - The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
 - The awarding agency authorizes noncompetitive proposals.
 - After solicitation of a number of sources, competition is determined inadequate.
- (2) 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.
- (3) Grantees and sub-grantees may be required to submit the proposed procurement to the awarding agency for pre-award review.

DTD PROCUREMENT BY SEALED BIDS

Bids are publicly solicited and a firm fixed price contract is awarded to the responsible bidder who bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The following should be present:

- (1) A complete, adequate, and realistic specification or purchase description is available.
- (2) Two or more responsible bidders are willing and able to compete effectively for the business.
- (3) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

The following are the requirements:

- (1) 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.
- (2) The invitation for bids which will include any specifications and pertinent attachments, shall define the items or services in order for the bidder to properly respond.
- (3) All Bids will be publicly opened at the time and place prescribed in the invitation for bids.

- (4) 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 the lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
- (5) Any or all bids may be rejected if there is a sound documented reason.

DTE CONTRACT COST AND PRICE

- (1) Grantees and sub-grantees must perform a cost price analysis in connection with every procurement action including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, grantees must make independent estimates before receiving bids or proposals. A cost analysis must be performed when the offeror is required to submit the elements of his estimated cost, e.g., under professional, consulting, and architectural engineering services contracts. A cost analysis will be necessary when adequate price competition is lacking, and for sole source procurements, including contract modifications or change orders, unless price reasonableness can be established on the basis of a catalog or market price of a commercial product sold in substantial quantities to the general public or based on prices set by law or regulation. A price analysis will be used in all other instances to determine the reasonableness of the proposal contract price.
- (2) Grantees and sub-grantees will negotiate profit as a separate element of the price for each contract in which there is not price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractors' investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.
- (3) Costs or prices based on estimated costs for contracts under grants will be allowable only to the extent that costs incurred or cost estimates included in negotiated prices are consistent with Federal cost principles. Grantees may reference their own cost principles that comply with the applicable Federal cost principles.
- (4) The cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.

DTF CONTRACT PROVISIONS

A grantee's and sub-grantee's contracts must contain such provisions as; changes, remedies, changed conditions, access and records of retention, suspension of work, and other clauses. In detail:

- (1) Administrative, contractual or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate. (Contracts other than small purchases.)

- (2) Termination for cause and for convenience by the grantee or sub-grantee including the manner by which it will be affected and the basis for settlement. (All contracts in excess of \$10,000).
- (3) Compliance with Executive Order 11246 of September 24, 1965 entitled “Equal Employment Opportunity”, as amended by Executive Order 11375 of October 12, 1967 and as supplemented in Department of Labor regulations (41 CFR Chapter 60). (All construction contracts awarded in excess of \$10,000 by grantees and their sub-grantees).
- (4) Compliance with the Copeland “Anti-kickback” Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3). (All contracts and sub-grants for construction repair).
- (5) Compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) as supplemented by Department of Labor regulations (29 CFR Part 5). (Construction contracts in excess of \$2000 awarded by grantees and sub-grantees when required by Federal grant program legislation).
- (6) Compliance with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 USC 327-330) as supplemented by Department of Labor regulations (29 CFR Part 5). (Construction contracts awarded by grantees and sub-grantees in excess of \$2000 and in excess for other contracts which involve the employment of mechanics or laborers).
- (7) Notice of awarding agency requirements and regulations pertaining to reporting.
- (8) Notice of awarding agency requirements and regulations pertaining to patent rights with respect to any discovery or invention which arises or is developed in the course of or under contract.
- (9) Notice of awarding agency requirements and regulations pertaining to copyrights and rights data.
- (10) Access by the grantee, the sub-grantee, the Federal grantor agency, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers and records of the contractor which are directly pertinent to that specific contract for the purpose of making audit, examination, excerpts and transcriptions.
- (11) Retention of all required records for three years after grantees or sub-grantees make final payments and all other pending matters are closed.
- (12) Compliance with all application standards, orders, or requirements issued under section 306 of the Clear Air Act, section 308 of the Clean Water Act, Executive Order 11738 and Environmental Protection Agency regulations. (Contracts, subcontracts, and sub-grants of amounts in excess of \$100,000).
- (13) Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

DTG AWARDING AGENCY REVIEW

- (1) Grantees and sub-grantees must make available, upon request of the awarding agency, technical specifications on proposed procurements where the awarding agency believes such review is needed to ensure that the item and /or service specified is the one being proposed for purchase. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the grantee or subgrantee desires to have the review accomplished after a solicitation has been developed, the awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchases.
- (2) Grantee and sub-grantees must on request make available for awarding agency pre-award review procurement documents, such as requests for proposals pre- invitation for bids, independent cost estimates, etc. when:
 - A grantee’s or sub-grantee’s procurement procedures or operation fails to comply with the procurement standards in this section; or
 - The procurement is expected to exceed the simplified acquisition threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation; or
 - The procurement, which is expected to exceed the simplified acquisition threshold, specifies a “brand name” product; or
 - The proposed award is more than the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
 - A proposed contract modification changes the scope of a contract or increases the contract amount by more than the simplified acquisition threshold.
- (3) A grantee or sub-grantee will be exempt from the pre-award review if the awarding agency determines that its procurement systems comply with the standards of this section.
 - A grantee or sub-grantee may request that its procurement system be reviewed by the awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews shall occur where there is a continuous high-dollar funding, and third-party contracts are awarded on a regular basis.
 - A grantee or sub-grantee may self-certify its procurement system. Such self-certification shall not limit the awarding agency’s right to survey the system. Under a self-certification procedure, awarding agencies may wish to rely on written assurances from the grantee or sub-grantee that it is complying with these standards. A grantee or sub-grantee will cite specific procedures, regulation, standards, etc., as being in compliance with these requirements and have its system available for review.

DTH BOARD MEMBER CONFLICT OF INTEREST IN BIDDING PROCESS

Refer: BHA Board Member Conflict of Interest
GAGA Conflict of Interest
GAGB Conflict of Interest (Nepotism)

The standards of conduct governing the performance of the Pierre Indian Learning Center School's Board and employees engaged in the award and administration of contracts is that no employees, officer or agent of the school shall participate in selection, or in the award or administration of a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

(1) The employee, officer or agent, (2) Any member of his immediate family, (3) His or her partner, or (4) An organization which employs, or is about to employ, any of the above, has a financial or other interest in the firm selected for award. The grantee's or sub-grantee's officers, employees or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements. Grantee and sub-grantees may set minimum rules where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value. To the extent permitted by State or local law regulations, such standards or conduct will provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the grantee's and sub-grantee's officers, employees, or agents, or by contractors or their agents. The awarding agency may in regulation provide additional prohibitions relative to real, apparent, or potential conflicts of interest.

DTI DISCIPLINARY ACTION FOR VIOLATION OF CODE OF CONDUCT

Any violation by an Indian Board of Education member in regard to the Oath of Membership and Board Policy, BH Ethics, will be referred to their respective tribe for action/discipline up to and including removal from the PILC Board of Education.

DTJ PROCUREMENT PROVISIONS FOR CHILD NUTRITION PROGRAMS

A School Food Authority (SFA) which participates in Child Nutrition Programs is ultimately responsible for ensuring that its procurement plan complies with all Federal Regulations, State procurement Regulations, and local Procurement Policies. The plan for PILC to procure items for the Child Nutrition Programs includes the following:

- Buy American Provision
- Minority and Women's Businesses
- Child Nutrition Programs Micro Purchasing Programs
- Informal Purchases Procedures Table

DTK BUY AMERICAN PROVISION

Section 104(d) amended Section 12(n) of the National School Lunch Act (NSLA) (42 U.S. 1760) to require SFAs participating in the NSLP and SBP in the United States to purchase for those programs, to the maximum extent practicable, domestic USDA Foods or products. For purposes of this provision, the term domestic food commodity or product means an agricultural commodity produced in the United States, including Guam, American Samoa, the Virgin Islands, Puerto Rico, and the Northern Mariana Islands, and food products processed in the United States SUBSTANTIALLY using agricultural USDA Foods that are produced in the United States. For products procured by SFAs for use in the Child Nutrition Programs, the food component of the product is the agricultural commodity. FNS defines food component as one of the food groups which comprise reimbursable meals. The food components are: meats/meat alternates, grains, vegetables, fruits, and fluid milk.

All solicitations that involve the purchasing of a food component shall include a requirement that the SFA purchase domestic commodities to the maximum extent practicable and shall include procedures for limited exceptions. The SFA shall include following language in solicitations:

The PILC participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A ‘domestic commodity or product’ is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d).

Exceptions to the Buy American provision are very limited; however, an alternative or exception may be approved upon request. To be considered for an alternative or exception, the request must be submitted in writing to a designated official, a minimum of 3 day (s) in advance of delivery. The request must include the:

1. Alternative substitute(s) that are domestic and meet the required specifications:
 - (a) Price of the domestic food alternative substitute(s); and
 - (b) Availability of the domestic alternative substitute(s) in relation to the quantity ordered.
2. Reason for exception: limited/lack of availability or price (include price):
 - (a) Price of the domestic food product; and
 - (b) Price of the non-domestic product that meets the require specification of the domestic product.

DTL MINORITY AND WOMEN’S BUSINESSES

The SFA will take all necessary affirmative steps to assure that minority firms, women’s business enterprises, and labor surplus area firms are used when possible. Affirmative steps shall include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

DTM CHILD NUTRITION PROGRAMS MICROPURCHASING PROCEDURES

Name and Title of those responsible for Micro-Purchase Procedures: Food Services
Director, Business Manager

If the amount of purchases for items is less than \$10,000 *or less than the LEA's micro-purchase threshold*, the following procedure will be used.

Select one:

- ☐ Purchases below \$10,000
- ☐ Purchases below \$_____ (*LEA threshold if it is below \$10,000, must use most restrictive*)

1. The aggregate dollar value of each transaction shall be less than the micro-purchase threshold above. Purchases will not be separated into 2 or more purchases to meet or be below the threshold.
2. Purchase prices shall be reasonable.
3. Micro-purchases shall be spread equitably among qualified suppliers to the extent practicable. If the SFA is unable to spread purchases equitably, it shall document the reason why (example: the next grocery store is located 50 miles away from the school LEA).

Micro - Purchase Procedures Table

Vendor & Category (List what vendor is being used and what product, services or supplies will be purchased)	Justification (Justification for using this vendor)	Duration/ Frequency (Weekly, Monthly, Yearly, Per Purchase)
Small Town Grocery Store – Fresh Produce	We can buy what we need, when we need it and product is fresh. Can't order small enough quantities from vendors who deliver. Only grocery store in town. Next closest is 31 miles away.	Weekly

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DTN INFORMAL PURCHASE PROCEDURES TABLE

Category (List what product, services or supplies will be purchased)	Vendors (List vendors you are getting quotes from)	Evaluation Used (Bottom Line, or Line Item)	Award Type Fixed Price Agreement	Duration/ Frequency (Weekly, Monthly, Yearly, Per Purchase)
EXAMPLE: Frozen Foods (<i>Meats, Fruits, Veg</i>); Canned Foods (<i>Meats, Fruits, Veg</i>); Pasta	Earthgrains, East Side Jersey Dairy, Reinhart Food Services	Bottom line (All or none)	Fixed price agreement	3 Months (August 1-October 31)

DU LIABILITY INSURANCE

All contractors providing services for the Pierre Indian Learning Center must have liability coverage to protect the public unless the contractor is performing services on an hourly basis.

DV VENDOR APPROVAL/ SUSPENSION AND DEBARMENT

The Federal Government prohibits expending federal funds on goods and/or services from any entity Suspended or Debarred from doing business with the federal government. Procurement of goods and/or services with federal funds from a supplier or contractor over the threshold of \$5,000 will be checked by the PILC for Debarment at the System for Award Management (SAM.gov – previously EPLS) website (<http://www.sam.gov/>) before purchasing and/or awarding a contract or subaward.

Procurement contracts and competitive proposals for both goods and services over \$5,000 must have the following verbiage included in the documentation immediately adjacent to the signature line beginning in FY 2024:

“Debarment and Suspension Certification - The contractor (or vendor, or consultant, depending on the transaction) certifies to the best of its knowledge and belief that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency in accordance with 2 CFR 200.213 and 2 CFR 180.”

DW ACCOUNTING DISBURSEMENTS

- | | |
|--|-----------------------|
| 1. Fill out purchase requisition | Employee |
| 2. Approval of purchase requisitions | Department Supervisor |
| 3. Check out account codes with budget | Business Manager |
| 4. Issue purchase order if needed | Business Manager |
| 5. Place order | Business Manager |
| 6. Upon receipt of goods, compare purchase order/ purchase requisition to packing slip. | Administration Asst. |
| 7. Upon receipt of invoice, compare invoice to purchase order/purchase requisition and packing slip. | Finance Technician |
| 8. A voucher is filled out and signed for approval with invoice and supporting documents included. | Business Manager |
| 9. Signed for approval. | Superintendent |
| 10. Prepare cash disbursement batch and post. | Business Manager |
| 11. Prepare check from cash disbursement batch. | Business Manager |
| 12. Review of vouchers by Board Chairperson. | Indian Board of Ed |
| 13. Forward check to vendor and fill in check number and date on voucher. | Administration Asst. |
| 14. File voucher and check stubs. | Business Manager |

DX CASH RECEIPT

DRAW DOWNS:

- | | |
|--|------------------|
| 1. Completes ASAP Process. | Superintendent |
| 2. Prepare cash receipts entry form and code cash to appropriate fund. | Business Manager |
| 3. Create and Post cash receipt batch. | Business Manager |
| 4. File cash receipt form in monthly file folder. | Business Manager |

CASH AND CHECKS:

- | | |
|---|------------------|
| 1. Receipt log | Business Manager |
| 2. Prepare cash receipts form. | Business Manager |
| 3. Create and Post cash receipt batch. | Business Manager |
| 4. Compare checks and cash to deposit slip and cash receipt form. | Business Manager |
| 5. File cash receipt form in monthly file folder. | Business Manager |

CHECK AND BALANCE

- | | |
|--|---------------------------|
| 1. Prepare Monthly Financial Report on receipts and disbursements. | Business Manager |
| 2. Approval of Financial Report | Indian Board of Education |
| 3. Reconciliation of Bank Statement | HR Technician |

DY FUND RAISING

Any fundraising will be approved by the Superintendent.

DZ CASH IN SCHOOL BUILDINGS

All monies shall be deposited in the designated bank on a timely basis. Bank deposits shall be made during regular banking hours.