

SHONTO PREPARATORY SCHOOL
FINANCIAL POLICIES AND PROCEDURES

July 14, 2022

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I. INTRODUCTION

This manual contains general information and is provided as a guide. The Shonto Governing Board of Education, Inc. (Grant and Charter Schools) reserves the right to modify, delete, or add to any processes, procedures, or statements made in this manual. Edits will be made periodically if needed.

The School conforms to the Uniform System of Financial Records for Arizona Charter Schools (USFRCS). Therefore, all matters relative to property, procurement, management and disbursement treated by the USFRCS are generally controlled by the School in accordance with the USFRCS and any applicable rules and regulations arising from the laws of the Navajo Nation, the Federal government and the School's contractual grant status.

The following are policies and procedures applicable to the financial operations' subject matter area. In the event of a conflict between the various sources of policy, the laws, rules and regulations of the Navajo Nation and the United States government and those arising from the School's contractual status shall take precedence over the USFRCS, the Arizona Revised Statutes (ARS) incorporated in the USFRCS and these enumerated policies.

II. BUDGETING AND ANNUAL FINANCIAL REPORTING CYCLES

A. *Budgeting Cycle*

Funds to provide support for school programs are derived from various sources. There is a standardized plan by which revenues are expended. This plan provides not only a method of projecting needed expenditures each year, but also a procedure for controlling disbursements within the limits.

The budget constitutes the most important planning document of public school finance. The budget projects the estimated expenditures for the upcoming fiscal year. As the budget is a planning document, it represents the School's best estimate of its needs. The Governing Board is legally responsible to ensure the expenditure budget of the School is not exceeded.

When the budgets have been adopted, accounting for the actual revenues and expenditures, as projected in the budget, becomes the prime consideration of the School. The budget is designed to cover school operations for one fiscal year, which is from July 1 through June 30.

High School Budget: The High School's budget is published and adopted by the Governing Board as a separate budget due to the nature of funding received as a charter school. Legal budget adoption procedures, as set by the State of Arizona, must be followed. This includes providing the budget to the Arizona Department of Education (ADE) prior to and after adoption. Additionally, a public hearing must take place prior to the adoption to allow for community input. Further information on requirements and procedures can be found at <http://www.azed.gov/finance>.

Primary School Budget: The Primary School is a grant school, and its budget is completed after the Bureau of Indian Education (BIE) has allocated the upcoming year's funding to the School. Once the allocation has been made, the budget can be prepared and subsequently submitted to the Governing Board for approval.

B. *Annual Financial Reporting Cycle*

Annual financial reports are prepared by the School to disclose actual revenues and expenditures for the fiscal year. Annual financial reports must be prepared and submitted to the ADE (for the High School) by October 15 and the Navajo Nation Department of Economic Development, Business Regulatory Office (for the Primary School) after fiscal year end close.

III. REVENUE CYCLE

The School receives revenues from various sources. These sources include the following:

Federal Sources

- Bureau of Indian Education (BIE)
- Impact Aid
- National School Lunch Program (NSLP)
- Grants

State Sources

- State Aid and Equalization Assistance
- Grants

Local/Other

- Tuition
- Gifts and Donations
- Auxiliary Activities
- Food Service Sales
- Housing
- Student Activities
- Interest on Investments

Federal and State revenues are, generally, transferred electronically into the School's bank account by the applicable Federal/State source. Once these monies have been transferred, the Business Technician is responsible for posting these transactions into the School's accounting software program, Infinite Visions (Visions).

Monies may also be received directly by the School (Local/Other Sources). Monies that are received directly by the School are recorded and adequately safeguarded until they can be deposited at the bank.

A. Revenue Cycle Policies

The Governing Board has the responsibility to establish and implement policies to help ensure that an adequate system of internal accounting controls exist for receiving, safeguarding and recording revenues. The following policies comply with statutory requirements and are designed to strengthen internal controls over revenue.

1. Revenues shall be adequately safeguarded and properly recorded on a timely basis using the appropriate account codes.

2. The School shall segregate among employees the duties of receiving, depositing and recording receipts to ensure that adequate internal controls are maintained.
3. Employees handling significant amounts of cash shall be adequately bonded.
4. Pre-numbered and numerically controlled cash receipt forms shall be prepared for each cash payment received.
5. Cash receipts shall be deposited intact when significant, or at least weekly.
6. A validated bank deposit receipt shall be retained for each bank deposit.

B. Revenue Cycle Procedures

The following procedures are followed when receipts are transmitted to the bank as a result of miscellaneous cash as well as direct deposit. Refer to **XV. Student Activities & Auxiliary Operations** for the processing of student activities and auxiliary operations receipts.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Technician - Procurement	<ol style="list-style-type: none">1. Receives direct deposit notification, cash and checks. Counts cash and restrictively endorses all checks.2. Prepares a pre-numbered, triplicate receipt, gives the original to the payer, maintains one copy in the receipt book and attaches one copy to supporting documentation. If received via mail, leaves original in receipt book unless receipt requested by payer.3. Makes copies of checks and attaches copies to supporting documentation.4. Completes bank deposit slip. Provides deposit documentation to other Business Office personnel for review.

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Revenue Cycle

<i>Performed by</i>	<i>Procedure</i>
Business Technician	5. Receives and reviews deposit documentation. If necessary, discuss any discrepancies with the Accounting Technician - Procurement in order to resolve. Upon approval, enters and posts deposit amount within the applicable fund(s) in Visions. Signs and dates deposit documentation. Returns deposit documentation to the Accounting Technician – Procurement to proceed with bank deposit.
Accounting Technician - Procurement	6. Receives approved deposit documentation. Places cash and deposit slip in sealed bank deposit bag and secures in the safe. 7. On a weekly basis (when significant) deposits cash with the bank and receives a validated bank deposit receipt. 8. Attaches validated bank deposit receipt to the supporting documentation and files documentation accordingly.

IV. EXPENDITURE CYCLE

The Governing Board must establish uniform policies and procedures to provide adequate control over budgets and expenditures and to facilitate the preparation of management reports.

A. *Expenditure Cycle Policies*

1. The Governing Board is responsible for the implementation of expenditure policies and procedures.
2. All expenditures shall be approved by the Governing Board, including payroll expenditures. The Governing Board may delegate the authority to approve these expenditures (and/or set limits for such approval) between Governing Board meetings. The Governing Board shall review and approve an expenditure report at least monthly.
3. All long-term contracts shall be approved by the Governing Board before the contracts are executed.
4. Bidding procedures are established in accordance with prescribed Federal and State regulations, with the more restrictive of the two followed to ensure compliance at all times.
5. In accordance with USFRCS, the School follows the procurement rules and regulations adopted by the State Board of Education in accordance with ARS §15-213(A)(1) for all purchases including construction in excess of the limits established by ARS §41-2535 (\$50,000). For procurement of construction in excess of \$50,000 but not exceeding \$150,000, the School may follow the Simplified Construction Procurement Program adopted by the State Board of Education in accordance with ARS §15-213(A)(2).
6. Purchase orders must be prepared for expenditures except for exempt items such as salaries and related costs. Purchase orders must be in place prior to the ordering of all goods and services.
7. Blanket purchase orders may be used for purchases of a recurring nature. Blanket purchase orders indicate a definite period covered and a specified expenditure limit.
8. Receiving reports shall be prepared for all goods and services received. The date of receipt, quantity received and signature of the recipient must be indicated.

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9. Credit memos shall be processed promptly, either by deduction of the credit amount from a subsequent invoice received from the vendor or by receipt of a refund check within the fiscal year.
10. Checks made payable to “cash” or “bearer” are prohibited. In addition, checks must be complete before they are signed.
11. Vendor invoices must be marked when paid to prevent duplicate payments.
12. Reversions of Federal or State funds are processed only upon receipt of notification from the granting agency using the regular expenditure cycle procedures.
13. Blank check stock shall be secured in the safe at all times.
14. The School follows the procurement rules for all purchases between the School and its employees regardless of the dollar amount and the revenue source.

B. Expenditure Cycle Procedures

<i>Performed by</i>	<i>Procedure</i>
Requestor	1. Submits documentation of purchase request for item(s)/service(s) to Department Administrative Assistant.
Administrative Assistant	2. Receives purchase request for item(s)/service(s) along with supporting documentation.
Department Supervisor	3. Approves or denies. If approved, notifies Administrative Assistant/Department Designee and provides supporting documentation. If denied, informs Requestor unable to continue.
Administrative Assistant/ Department Designee	4. Receives notification of purchase request approval, along with supporting documentation. Within Visions, electronically generates requisition, and electronically submits requisition to Department Supervisor for review and approval.

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<i>Performed by</i>	<i>Procedure</i>
Department Supervisor	5. Receives requisition and reviews to ensure accuracy. Discusses any discrepancies with Administrative Assistant/ Department Designee in order to resolve. Upon approval within the financial software, the requisition automatically moves forward to the next approver in the financial software.
Business Technician	6. Electronically receives the requisition. Ensures requested purchase is appropriate and requisition has the correct account code(s), ensures sufficient budget capacity or cash availability. Approves requisition and forwards, along with supporting documentation, to Accounting Technician - Procurement.
Accounting Technician - Procurement	7. Receives requisition and supporting documentation electronically. Notes and reviews vendor pay total to date. If applicable, confirms selected vendor exclusion on the System for Award Management website (www.sam.gov), in accordance with ARS 41-2613 and PGPC.org. If requisition and supporting documentation are is not deemed appropriate, returns to Administrative Assistant/Department Supervisor and/or Designee in order to make any necessary corrections.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician Procurement	<p>8. Receives requisition and supporting documentation. If approved, converts requisition into a purchase order within Visions and continues to Procedure 12. If denied, makes any necessary corrections or notifies Department/Department Supervisor if unable to continue.</p> <p>9. Once requisition is converted, prints the Receiving, File, Entity and Vendor copies and distributes to the following:</p> <ul style="list-style-type: none"> a. Warehouse (for item(s)) or Site (for service(s)) (receives Receiving and Entity copies). b. Accounting Technician – Accounts Payables (Accounts Payables-receives File copy attached to the requisition and supporting documentation). c. Vendor-receives Vendor copy. Administrative Assistant/ Department Designee will utilize PO notes section in Infinite Visions to designate the vendor’s email address or fax number.
Warehouse	<p>10. Receives purchased item(s)/service(s).</p> <p>For service(s) received by the warehouse personnel, ensures services were completed and signs and dates Receiving copy of purchase order. For item(s) received by the Warehouse, reconciles Receiving copy of purchase order to vendor packing slip (all item(s) ordered shall be processed through the warehouse prior to distribution to the applicable site). If only part of an order is received, writes “partial order” on Receiving copy of purchase order. Signs and dates Receiving copy of purchase order and vendor packing slip indicating verification of items received. Makes a copy of Receiving copy of purchase order to use for verification when remaining items are received. If item(s) received are within stewardship or capital asset thresholds, refer to XIII. Capital Assets.</p>

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<i>Performed by</i>	<i>Procedure</i>
Warehouse	11. Forwards original Receiving copy of purchase order and packing slip, if applicable, to Accounts Payable. Warehouse personnel will scan/upload PDF documents into appropriate purchase order in financial software.
Accounting Technician - Payable	12. Receives Receiving copy of purchase order and packing slip, if applicable. On a regular basis, receives mail; date stamps invoices from vendors and forwards to appropriate department for approval upon receipt to assist with ensuring processing of payment on a timely basis. If there is not a purchase order in place, continues to V. Competitive Purchasing, H. After-the Fact Purchase Orders Procedures.
Accounting Technician – Accounts Payable	Matches the invoice with respective Receiving copy of purchase order. Discusses any discrepancies with the Site/Warehouse or vendor in order to resolve. 13. If a partial order has been received, ensures invoice only accounts for item(s) actually received. For all partial order purchase orders, ensures remainder of order is received and paid timely (within one month of received date). This is accomplished by tracking outstanding partial orders in a separate folder to ensure they are addressed at least weekly. 14. Verifies mathematical accuracy of vendor invoice. 15. Inputs invoices, upon receipt, into Visions. If applicable, includes Use Tax. 16. Reviews and investigates unmatched purchase orders, receiving documentation and unpaid invoices. Determines proper disposition of outstanding documents.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician – Accounts Payable	17. Prints a detailed expenditure listing and reviews for accuracy.
	18. Within financial software, generates an accounts payable voucher. Prepares an accounts payable voucher cover sheet and reports and submits, along with supporting documentation, to Business Technician for review and approval.
Business Technician	19. Receives and reviews accounts payable voucher cover sheet, accounts payable voucher reports and supporting documentation. Discusses any discrepancies with Accounts Payable in order to resolve. Upon approval, signs and dates voucher cover sheet and returns all documentation to Payables.
Accounting Technician - Accounts Payable	20. Upon receiving approved accounts payable voucher cover sheet, accounts payable voucher reports and supporting documentation, posts accounts payable voucher in Visions.
	21. Other personnel will obtain blank check stock from the safe and prints checks. Returns remaining blank check stock to the safe.
	22. Receives approved accounts payable checks and supporting documentation. Makes copies of checks and electronically attaches to applicable supporting documentation. Distributes checks to vendors. A written statement is required to release AP check to another person other than the vendor.
Business Technician	23. On a monthly basis, submits accounts payable voucher cover sheet, accounts payable voucher reports and supporting documentation to Governing Board for final review and approval.

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<i>Performed by</i>	<i>Procedure</i>
Governing Board	24. Receives and reviews accounts payable voucher cover sheet, accounts payable voucher reports and supporting documentation. Signs and dates voucher cover sheet indicating approval and returns, along with supporting documentation, to Business Technician. If denied, notifies the Business Technician of any discrepancies in order to resolve.
Business Technician	25. Receives approved accounts payable voucher cover sheet, accounts payable voucher reports and supporting documentation. Returns documentation to Accounts Payable.
Accounting Technician – Accounts Payable	26. Receives approved accounts payable voucher cover sheet, accounts payable voucher reports and supporting documentation. 27. Files all documentation accordingly.

C. Form 1099 Fiscal Year End Procedures

Prior to ordering item(s)/service(s) with vendors, the School must provide the potential vendor the Internal Revenue Service (IRS) Form W-9 to complete in order to be inputted into the Financial Software.

<i>Performed by</i>	<i>Procedure</i>
Administrative Assistant	1. Forwards vendor a Form W-9 and new vendor form to complete. Upon return, ensures the form is accurate and complete.
Accounting Technician - Procurement	2. Within Financial Software, sets up vendors to receive a Form 1099, when appropriate. If vendor does not return a Form W-9 and new vendor form, vendor will not be set in Financial Software. 3. After December 31, but no later than January 31, generates 1099 and expenditure reports from Financial Software based on applicable calendar year.

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<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Technician – Accounts Payable	4. Reconciles 1099 report with expenditure report and/or vendor invoices located in vendor files. Provides reconciliation and supporting documentation to Business Technician for review and approval.
Business Technician	5. Receives and reviews 1099 reconciliation. Discusses any discrepancies with Accounts Payable in order to resolve. Upon approval, signs and dates. Returns approved reconciliation and supporting documentation to Accounts Payable.
Accounting Technician – Accounts Payable	6. Receives approved reconciliation and supporting documentation and prepares Forms 1099 and distributes to vendors no later than January 31. 7. Completes and files Form 1096 with the IRS no later than February 28. 8. Files all documentation accordingly.

V. COMPETITIVE PURCHASING

A. Competitive Purchasing Policies

The School complies with Federal procurement requirements as outlined in the A-102 Common Rule (§____.36), Office of Management and Budget (OMB) Circular A-110 (§____.40 through §____.48), Federal awarding agency regulations, and the terms of the award. The School shall use the same State policies and procedures used for procurements from non-Federal funds. Every purchase order or other contract shall include any clauses required by Federal statutes and executive orders and their implementing regulations.

ARS §15-213 and the Office of the Auditor General establish specific guidelines for purchases in each fiscal year in excess of \$10,000 in aggregate by like items and vendor. These guidelines are incorporated in the USFRCS. To ensure open competition, which results in receiving the maximum value for each expenditure, the School follows these competitive purchasing guidelines:

1. The authorized purchasing agent shall obtain and document written price quotations from three or more vendors for purchases of \$10,000 or more but less than \$50,000.
2. The authorized purchasing agent shall obtain written price quotations from three or more vendors for purchases of \$50,000 or more but less than \$100,000.
3. The authorized purchasing agent shall follow proper procurement rules and regulations for purchases of \$100,000 or more as illustrated in the Arizona Administrative Code (AAC), Rules 7-2-1021 through 7-2-1050.
4. For expenditures of \$10,000 or more but less than \$100,000, the vendors contacted and their price quotations shall be indicated on, or attached to, the School's File copy of the related purchase requisition form. If three quotations cannot be obtained, the School shall document the vendor(s) contacted who did not offer quotations and the reason.
5. For expenditures of \$100,000 or more, the Governing Board must approve the vendor and contract.

6. Since the School receives funding directly from Federal sources, the Federal awarding agency must also approve procurements exceeding \$100,000 when such approval is required. Procurements (1) awarded by noncompetitive negotiation, (2) awarded when only a single bid or offer was received, (3) awarded to other than the apparent low bidder, or (4) specifying a “brand name” product may require prior Federal awarding agency approval.
7. If a vendor is selected due to reasons other than the lowest price, such as quality of the product or work to be performed, the reasons must be fully documented. Such documentation shall be attached to the School’s File copy of the related purchase requisition form.
8. An exception to the above guidelines for price competition may be made in the event of an emergency involving the health, safety or welfare of School personnel and/or students and declaration by the Superintendent. In such emergencies, emergency purchase action may be taken without price competition, if necessary. Even under emergency conditions, price competition shall be sought if it will not unacceptably delay the correction of the condition requiring emergency procedures. If emergency purchases are made without price competition, a complete written description of the circumstances shall be presented to the Governing Board at the following Governing Board meeting and maintained on file in the Business Office, in accordance with AAC, Rules 7-2-1056 through 7-2-7057. These emergency procedures are outlined in *G. Emergency Procurement*.
9. In such cases where there is only one vendor, a contract may be awarded for a material, service or construction item without competition if the authorized purchasing agent determines in writing that there is only one source for the required material, service or construction item. The authorized purchasing agent may require the submission of cost or pricing data in connection with an award under this section. Sole source procurement shall be avoided, except when no reasonable alternative sources exist. A written determination of the basis for the sole source procurement shall be presented to the Governing Board during a public meeting for approval and included in the contract file. These procedures are outlined in *F. Sole Source Procurement*.
10. After-the-fact purchase orders occur when purchases are made without the proper approvals, and purchase orders are created after the item(s) and/or service(s) or invoice has been received. The School may regard purchases such as these as a personal expense of the employee making the unauthorized purchase. The after-the-fact purchase order procedures are outlined in *H. After-the-Fact Purchase Orders*.

B. Competitive Purchasing Procedures

Purchases of \$10,000 or more, but less than \$50,000

<i>Performed by</i>	<i>Procedure</i>
Requestor	1. Submits request for purchase of item(s)/service(s) to Site/Department Supervisor.
Department Supervisor	2. Receives and reviews purchase request for item(s)/service(s) for appropriateness.
Department Supervisor	3. Approves or denies. If approved, contacts the Accounting Technician - Procurement to determine whether item(s)/service(s) can be purchased from a State-contracted vendor or from a purchasing consortium. If so, follows procedures outlined in <i>C. State Contract or Consortium</i> . If not, notifies Requestor to obtain three or more written quotes from vendors and continue to Procedure 4. If denied, informs Requestor unable to continue.
Requestor	4. Receives approved request and contacts three or more vendors in order to obtain written quotes for item(s)/service(s) . If only one vendor offers the item(s)/service(s) continues to <i>F. Sole Source Procurement</i> .
	5. Documents written quotes and provides to Department Supervisor for review and approval.
Department Supervisor	6. Receives quotes. Selects lowest priced vendor (or documents reason if the lowest priced vendor was not selected) and provides selection and any supporting documentation to the Administrative Assistant/Department Designee.

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<i>Performed by</i>	<i>Procedure</i>
Administrative Assistant/ Department Designee	7. Receives notification of purchase request along with quotes and any supporting documentation. Within Financial Software, generates and electronically submits purchase requisition to department supervisor for review and approval.
Department Supervisor	8. Receives requisition and reviews to ensure accuracy. Discusses any discrepancies with the Administrative Assistant/ Department Designee in order to resolve. Upon approval, signs and dates and returns to Administrative Assistant/ Department Designee.
Administrative Assistant/ Department Designee	9. Receives approved requisition, along with supporting documentation, and forwards to the Accounting Technician - Procurement.
Accounting Technician - Procurement	10. Continues to IV. Expenditure Cycle, B. Expenditure Cycle Procedures, Procedure 7.

Purchases of \$50,000 or more, but less than \$100,000

<i>Performed by</i>	<i>Procedure</i>
Requestor	1. Submits request for purchase of item(s)/service(s) to Site/Department Supervisor.
Site/Department Supervisor	2. Receives and reviews purchase request for item(s)/ service(s) for appropriateness.
	3. Approves or denies. If approved, contacts the Accounting Technician - Procurement to determine whether the item(s)/service(s) can be purchased from a State-contracted vendor or from a purchasing consortium. If so, follows procedures outlined in <i>C. State Contract or Consortium. If not, notifies Requestor to obtain at least three written quotes from vendors and continue to Procedure 4. If denied, informs Requestor unable to continue.</i>

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<i>Performed by</i>	<i>Procedure</i>
Requestor	4. Receives approved request and contacts three vendors to obtain written quotes for item(s)/service(s). Quotes must be provided on vendors' letterhead or from a verifiable email account. If only one vendor offers the item(s)/service(s) continues to <i>F. Sole Source Procurement</i> .
	5. Provides vendor quote documentation to Department/Department Supervisor for review.
Department/Department Supervisor	6. Receives quotes. Selects lowest priced vendor (or documents reason if the lowest priced vendor was not selected) and provides documentation to Administrative Assistant/ Department Designee.
Administrative Assistant/ Department Designee	7. Within Visions, generates and prints requisition. Provides requisition to Department/Department Supervisor review and approval.
Department/Department Supervisor	8. Receives requisition and reviews to ensure accuracy. Discusses any discrepancies with the Administrative Assistant/Department Designee in order to resolve. Upon approval, signs and dates and returns to Administrative Assistant/Department Designee.
Administrative Assistant/ Department Designee	9. Receives approved requisition, along with supporting documentation, and forwards to the Accounting Technician - Procurement.
Accounting Technician - Procurement	10. Continues to IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 7.

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Purchases of \$100,000 or more

<i>Performed by</i>	<i>Procedure</i>
Requestor	1. Submits request for purchase of item(s)/service(s) to Department/Department Supervisor.
Department/Department Supervisor	2. Receives and reviews purchase request for item(s)/service(s) for appropriateness. 3. Approves or denies. If denied, informs Requestor. If approved, notifies Accounting Technician - Procurement to determine if purchase can be made.
Accounting Technician - Procurement	4. Determines if purchase request is appropriate. If approved, continues to Procedure 5. If denied, notifies Department/Department Supervisor unable to continue. 5. Determines if requested items(s)/service(s) can be purchased from a State-contracted vendor or from a purchasing consortium. If so, follows procedures outlined in <i>C. State Contract or Consortium</i> . If not, performs procedures outlined in <i>D. Invitation for Bids</i> or <i>E. Request for Proposals</i> for purchases exceeding \$100,000. Determines if prior approval from the Federal awarding agency will be required.

D. State Contract or Consortium

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	1. Determines whether item(s)/service(s) can be purchased from a State-contracted vendor or through a consortium. If not, continues to B. Competitive Purchasing Procedures, D. Invitation for Bids or E. Request for Proposals, as applicable.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	2. Performs due diligence to ensure vendor offers the lowest cost and is most advantageous to the School. If not most advantageous, follows applicable procedures outlined in <i>B. Competitive Purchasing Procedures</i> .
	3. Completes and submits Due Diligence Checklist (Appendix A) to Business Technician.
Business Technician	4. Approves or denies using State-contracted vendor or consortium. If approved, and if purchase will exceed \$100,000, submits selection, along with supporting documentation, to Governing Board for review and approval.
Governing Board	5. Receives request to approve recommended vendor(s). Approves or denies and notifies Business Technician of determination made.
Business Technician/Department Supervisor	6. If approved, notifies the Accounting Technician - Procurement of Governing Board's determination. If denied, returns to Procedure 1 or unable to continue.
Accounting Technician - Procurement	7. Receives approved due diligence documentation. Within Financial Software, generates and prints requisition which includes vendor's contract number. Provides requisition to Business Technician.
Business Technician	8. Receives requisition and forwards to Accounting Technician – Procurement.
Accounting Technician - Procurement	9. Continues to IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 8.

E. Invitation for Bids

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	1. Notifies Business Technician of purchase request that falls under Invitation for Bid (IFB) guidelines.
Business Technician	2. Receives notification of purchase request that falls under IFB guidelines. Determines and documents that competitive sealed bidding is advantageous for the School as outlined in the AAC R7-2-1041 and presents to Governing Board for approval of the procurement method selected.
Governing Board	3. Receives request for School to issue an IFB. Approves or denies and notifies Business Technician of determination made.
Business Technician	4. Receives notification that IFB procurement method has been approved by Governing Board and notifies Accounting Technician - Procurement to continue to Procedure 5. If denied, unable to continue.
Accounting Technician - Procurement	5. Receives notification that IFB procurement method has been approved by Governing Board.
	6. Creates bid file which identifies IFB and includes labels for appropriate document placement as outlined on the IFB/RFP Checklist (Appendix B).
	7. Creates IFB that complies with criteria set forth in AAC R7-2-1024, <i>Invitation for Bids</i> .
	8. Submits IFB to Business Technician for review.

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<i>Performed by</i>	<i>Procedure</i>
Business Technician	9. Ensures IFB includes all required information. Discusses any discrepancies with the Accounting Technician - Procurement in order to resolve. Upon approval, returns to Accounting Technician - Procurement.
Accounting Technician - Procurement	10. Receives approved IFB and ensures Bidder's List is up-to-date and accurate.
	11. Sends IFB to each applicable vendor on Bidder's List at least 14 days prior to opening of bids (IFB must state opening date, time and place). If Bidder's List has less than five vendors, publishes a notice in the official newspaper for Navajo County, as referenced in AAC R7-2-1022, and posts on the School's website.
	12. Determines if IFB amendment should be completed as outlined in AAC R7-2-1026. If so, returns to Procedure 7. If not, continues to Procedure 13.
	13. Receives bid responses through electronically, mail or hand delivery. Upon receipt, documents vendor's name and date received in IFB spreadsheet. Date stamps each responding bid and places unopened in safe. According to AAC R7-2-1032, if only one responsive bid is received, an award may be made to the single bidder if the School determines that the price submitted is fair and reasonable, and that other prospective bidders had reasonable opportunity to respond or there is not adequate time for re-solicitation. Otherwise, the bid may be rejected in whole or in part as may be specified in the solicitation if it is advantageous to the School.
	14. Conducts a bid opening meeting with Proposal Evaluators (Business Technician and other assigned School employees) in accordance with AAC R7-21029.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	15. Opens each bid and states bidder's name and amount offered.
	16. Concludes bid opening meeting.
Proposal Evaluators	17. Evaluates each bid to determine the most responsive and responsible bidder to provide item(s)/service(s) based on the criteria identified in the IFB.
	18. Provides recommended awarded vendor(s) to Business Technician for submission to Governing Board for approval.
Business Technician	19. Submits selection, along with supporting documentation, to Governing Board for review and approval.
Governing Board	20. Receives request to approve recommended vendor(s). Approves or denies and notifies Business Technician of determination made.
Business Technician	21. If approved, notifies the Accounting Technician - Procurement of Governing Board's determination. If denied, returns to Procedure 7 or unable to continue.
Accounting Technician - Procurement	22. Notifies vendor(s), in writing, of Governing Board's determination.
	23. Obtains selected vendor's signature, indicating acceptance of the terms of the IFB, on the offer and acceptance page of the IFB.
	24. Within Financial Software, electronically generates requisition which includes the IFB number.

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<i>Performed by</i>		<i>Procedure</i>
Accounting Technician - Procurement	25.	Continues to IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 8.
	26.	Maintains bid documentation as set forth in AAC R7-2-1085, <i>Retention of Procurement Records</i> , in the bid file.

F. Request for Proposals

<i>Performed by</i>		<i>Procedure</i>
Accounting Technician - Procurement	1.	Notifies Business Technician of purchase request that falls under Request for Proposal (RFP) guidelines.
Business Technician	2.	Receives notification of purchase request that falls under RFP guidelines. Determines competitive sealed bidding is not most advantageous or practical for the School in accordance with AAC R7-2-1041 and presents to Governing Board for approval of the proposed procurement method.
Governing Board	3.	Receives request for School to issue an RFP. Approves or denies and notifies Business Technician of determination made.
Business Technician	4.	Receives notification that RFP procurement method has been approved by Governing Board and notifies Accounting Technician - Procurement. If denied, unable to continue.
Accounting Technician - Procurement	5.	Receives notification that RFP procurement method has been approved by Governing Board.
	6.	Creates proposal file which identifies RFP and includes labels for appropriate document placement as outlined on the IFB/RFP Checklist.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	7. Creates RFP that complies with criteria set forth in AAC R7-2-1042, <i>Request for Proposals</i> . Develops the scope of work to be requested within the RFP with the appropriate staff/advisors as necessary.
	8. Submits RFP to the Business Technician for review.
Business Technician	9. Ensures the RFP includes all required information including evaluation criteria. Discusses any discrepancies with the Accounting Technician - Procurement in order to resolve. Upon approval, returns to the Accounting Technician - Procurement.
Accounting Technician - Procurement	10. Receives approved RFP and ensures Bidder's List is up-to-date and accurate.
	11. Sends RFP to each applicable vendor on Bidder's List at least 14 days prior to the opening of proposals (RFP must state the opening date, time and place). If the Bidder's List has less than five vendors, publishes a notice in the official newspaper for Navajo County, as referenced in AAC R7-2-1022, and posts on the School's website.
	12. Receives proposals through electronically, mail or hand delivery. Upon receipt, date stamps each responding proposal and places in the safe, unopened. According to AAC R7-2-1032, if only one responsive proposal is received, an award may be made to the single vendor if the School determines that the price submitted is fair and reasonable, and that other prospective vendors had reasonable opportunity to respond or there is not adequate time for re-solicitation (Federal awarding agency may also require prior approval, if applicable) Otherwise, the proposal may be rejected in whole or in part as may be specified in the solicitation if it is advantageous to the School.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	13. Conducts a proposal opening meeting with Proposal Evaluators (Business Technician and other assigned School employees) as outlined in AAC R7-2-1045.
	14. Opens each proposal and states only vendor name.
	15. Concludes proposal opening meeting.
Proposal Evaluators	16. Evaluates each proposal based on the criteria set forth in the RFP. Makes recommended selection(s) to be presented to Governing Board for final approval. If proposed award includes more than one vendor, writes justification for multiple awards and submits to Business Technician.
Business Technician	17. Submits recommended selection(s), along with justification for multiple awards, if applicable, to Governing Board for approval.
Governing Board	18. Receives request to approve recommended vendor(s). Approves or denies and notifies the Business Technician of determination made.
Business Technician	19. If approved, notifies the Accounting Technician - Procurement of Governing Board's determination. If denied, returns to Procedure 7 or unable to continue.
Accounting Technician - Procurement	20. Notifies vendor(s), in writing, of the Governing Board's determination.
	21. Obtains selected vendor's signature, indicating acceptance of the terms of the RFP, on the offer and acceptance page of RFP.
	22. Within Financial Software, electronically generates requisition which includes the RFP number.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	23. Continues to IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 8.
	24. Maintains proposal documentation as set forth in AAC R7-2-1085, <i>Retention of Procurement Records</i> , in the proposal file.

G. Sole Source Procurement

<i>Performed by</i>	<i>Procedure</i>
Requestor	1. Provides quote, along with other supporting documentation, indicating only one vendor offering the item(s)/service(s) needed. Provides documentation to Department Supervisor for review and approval.
Department Supervisor	2. Receives quote, along with supporting documentation. Ensures sole source use is clearly documented. Forwards documentation to the Accounting Technician - Procurement for review and approval.
Accounting Technician - Procurement	3. Receives and reviews sole source documentation. Researches to ensure vendor is a valid sole source.
	4. If valid, presents documentation to Business Technician for approval and submittal to Governing Board. If invalid, informs Department Supervisor to ensure the appropriate number of quotes are obtained.
Business Technician	5. Receives and reviews sole source documentation. Discusses any discrepancies with Accounting Technician - Procurement. If appropriate, submits to Governing Board for final review and approval.
Governing Board	6. Receives request for School to use sole source vendor. Approves or denies and notifies Business Technician of determination made.

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<i>Performed by</i>	<i>Procedure</i>
Business Technician	7. Receives notification that sole source vendor has been approved by Governing Board and notifies Accounting Technician - Procurement. If denied, unable to continue.
Accounting Technician - Procurement	8. Receives notification that sole source vendor has been approved by Governing Board.
	9. Notifies Department Supervisor to follow procedures outlined in IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 4.

H. Emergency Procurement

<i>Performed by</i>	<i>Procedure</i>
Department Supervisor	1. Immediately informs Superintendent or designee that an emergency situation exists.
Superintendent or Designee	2. Determines that an emergency situation exists that requires item(s)/service(s) to resolve the situation. If situation is determined not to be an emergency, notifies the Department Supervisor that procedures outlined in IV. Expenditure Cycle or V. Competitive Purchasing shall be followed.
	3. Notifies Accounting Technician - Procurement of approved emergency determination and creates report documenting events leading up to the emergency situation. Presents emergency procurement information to Governing Board at the next regularly scheduled Governing Board meeting.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Procurement	4. Receives notification that an emergency procurement has been approved. Discusses item(s)/service(s) needed, in order to resolve emergency, with Department Supervisor. Selects appropriate vendor.
	5. Within Financial Software, electronically generates requisition. Provides documentation to Business Technician.
Business Technician	6. Receives and reviews requisition for accuracy and completeness. Additionally, ensures appropriate account code(s) are used and verifies budget capacity or cash availability. If corrections are required, documents on requisition and returns to Accounting Technician - Procurement in order to resolve.
Accounting Technician - Procurement	7. Receives documentation. If approved, converts requisition into a purchase order within Financial Software and continues to IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 12. If denied, makes any necessary corrections and returns to Procedure 5.

I. After-the-Fact Purchase Orders

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician – Accounts Payable	1. Receives invoice for purchase requiring a purchase order and notes that there is not a purchase order on file for the vendor pertaining to the invoice, notifies Accounting Technician - Procurement.
Accounting Technician - Procurement	2. Contacts Department Supervisor of School Employee who incurred the purchase and requests completion of the After-the-Fact Purchase Orders Form (Appendix C).

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<i>Performed by</i>	<i>Procedure</i>
Department Supervisor	3. Receives notification that an after-the-fact purchase took place and notifies School Employee to complete the After-the-Fact Purchase Orders Form.
School Employee	4. Receives notification to complete the After-the-Fact Purchase Orders Form. Upon completion, submit to Department Supervisor for review.
Department Supervisor	5. Reviews the After-the-Fact Purchase Orders Form. If purchase is a valid School expenditure, forwards to the Business Technician for approval. If the purchase is not a valid School expenditure, notifies employee of their responsibility to pay for item(s)/service(s) rendered.
Business Technician	6. Receives completed After-the-Fact Purchase Order Form. If approved, forwards to the Accounting Technician – Procurement. If denied, notifies employee of their responsibility to pay for item(s)/service(s) rendered.
Accounting Technician - Procurement	7. Receives completed and approved After-the-Fact Purchase Orders Form.
	8. If approved, notifies Administrative Assistant/Department Designee to continue to IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 4.
	9. Contacts vendor to discuss and provide the School’s policy regarding providing item(s)/service(s) to the School without obtaining the proper approvals.

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<i>Performed by</i>		<i>Procedure</i>
Accounting Technician - Procurement	10.	Forwards the After-the-Fact Purchase Orders Form to Accounting Technician – Accounts Payable for payment.
Accounting Technician – Accounts Payable	11.	Receives the After-the-Fact Purchase Order Form and attaches it to the invoice and files documentation accordingly.

VI. CONFLICT OF INTEREST

A conflict of interest exists when an employee's or Governing Board Member's commitments or obligations to the School may be compromised by the employee's or Governing Board Member's other interests or commitments. Although not all conflicting interests are impermissible, those involving self-gain by the employee/Governing Board Member or the employee's/Governing Board Member's family may serve to compromise the employee's/ Governing Board Member's obligation to the School. An actual or apparent conflict of interest exists where:

- An employee's/Governing Board Member's actions or activities involve both an advantage to the employee/Governing Board Member and any effect on the School's interests; or
- An employee's/Governing Board Member's association or involvement with a third party prevents the employee/Governing Board Member from exercising care, skill or prudent judgment on behalf of the School in performance of the employee's/ Governing Board Member's assigned duties.
- A perceived conflict of interest is one that a third party might reasonably believe could cause an employee's or Governing Board Member's action or advocacy to be affected by self-interest.

A conflict of interest may also exist when the interest of a family member serves to compromise the employee's/Governing Board Member's obligation to the School. Family includes the employee's/Governing Board Member's immediate family (spouse, child, parent, or sibling), in-laws (father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law) and other close relations that could be perceived as a conflict of interest.

To ensure, the School is aware of all real or potential conflicts of interest, the School requires every employee and Governing Board Member to complete the Conflict of Interest Disclosure Statement (Appendix D) every year. If a real or potential conflict of interest with a potential vendor has been noted on the form, the form is forwarded to the Business Office to maintain on file for review when purchasing from the vendor noted.

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The following outlines procedures related to obtaining and reviewing Conflict of Interest Disclosure statements.

<i>Performed by</i>	<i>Procedure</i>
Employee/Governing Board Member	1. Discloses any potential or apparent conflict of interest as they arise. 2. Submits a signed Conflict of Interest Disclosure Statement at the time of hire, and prior to July 1, every year thereafter, to the Human Resources Department.
Human Resource Technician	3. Verifies all employees and Governing Board Members have a signed Conflict of Interest Disclosure Statement on file prior to July 1 of each year. 4. Reviews signed Conflict of Interest Disclosure Statements to determine if there is a potential or apparent conflict of interest. If the employee or Governing Board Member indicates such, forwards a copy of the disclosure to the Business Technician.
Business Technician	5. Receives Conflict of Interest Disclosure Statement and reviews to determine if the conflict of interest exists with a current or potential vendor.

VII. CREDIT CARDS

The School has store credit cards for each of the vendors listed below:

- Wal-Mart
- Bashas
- Home Depot (use only for emergency purpose only)
- Staples
- Wells Fargo Credit Card (2 credit cards)

Store credit cards are used for these vendors because a purchase order is not an accepted form of a promise to pay. Employees are able to sign out these cards.

The School has **two** Visa credit cards, which have been assigned accordingly by the Governing Board. These cards may be used for travel purposes only to hold the room reservation or for vendors who do not accept purchase orders.

The School also has Voyager fuel credit cards which employees/Governing Board members may check out to refuel School vehicles.

When not in use, all credit cards will remain secured in the Business Office safe.

Prior to using a School-provided credit card, each employee/Governing Board member must sign the Credit Card User Agreement (Appendix E). This form allows the School to deduct any unapproved credit card purchases incurred by the employee from the employee's/Governing Board member's pay and informs them of their responsibilities over the credit cards.

A. Credit Card Policies

1. The Governing Board is responsible for the implementation of credit card policies and procedures.
2. A list of authorized signers is to be maintained on file with the credit card issuer.
3. The School's credit cards may only be used to purchase appropriate goods and services as designated by School policy.
4. All credit card purchases shall be preapproved with a School authorized purchase order or travel claim.
5. Employees//Governing Board member's must return credit cards within **one business day** after authorized use.

Governing Board Members shall only utilize fuel credit cards for School business related travel. Therefore, Governing Board members will only have the authority to use fuel credit cards for purposes of refueling School vehicles.

The following outlines procedures in regards to employee/Governing Board member sign-out and use of credit cards.

B. Credit Card Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
School Employee/ Governing Board Member	1. Obtains approved purchase order (refer to IV. Expenditure Cycle, B. Expenditure Cycle Procedures) or approved Travel Authorization (Appendix F) (refer to VIII. Travel Expenses). Fuel credit cards will have an open purchase order in place at the beginning of the fiscal year; therefore, not requiring a new purchase order for each use.
	2. Submits approved purchase order or Travel Authorization to the Accounting Technician - Procurement.
Accounting Technician - Procurement	3. Receives approved purchase order or Travel Authorization. Confirms validity. If still valid, provides the Credit Card User Agreement to the School Employee/Governing Board Member. If not valid, notifies the School Employee/Governing Board Member of any discrepancies in order to resolve.
School Employee/ Governing Board Member	4. Receives and signs the Credit Card User Agreement acknowledging responsibility for adhering to School policies and procedures. Upon completion, returns to the Accounting Technician - Procurement.

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<i>Performed by</i>		<i>Procedure</i>
Accounting Technician - Procurement	5.	Receives completed Credit Card User Agreement. Using the Credit Card Log (Appendix G), documents School Employee's/Governing Board Member's name. Has School Employee/Governing Board Member sign and date indicating check out of the credit card. Initials indicating verification of checkout. Issues credit card to School Employee/Governing Board Member.
School Employee/ Governing Board Member	6.	Receives credit card. Upon completion of use, submits credit card and receipts to the Accounting Technician - Procurement.
Accounting Technician - Procurement	7.	Receives credit card. Using the Credit Card Log, has School Employee/Governing Board Member sign and date indicating check in of the credit card. Initials indicating verification of check in.
Accounting Technician - Payables	8.	Receives receipts. Reviews for appropriateness and completeness. If appropriate, continues to Procedure 10. If inappropriate, discusses any discrepancies with the School Employee/Governing Board Member in order to resolve. In the event of unauthorized charges, provides supporting payroll deduction documentation to the Accounting Technician - Payroll and notifies the School Employee/Governing Board Member of forthcoming payroll deduction.
	9.	Refers to IV. Expenditure Cycle, B. Expenditure Cycle Procedures , Procedure 20.

VIII. TRAVEL EXPENSES

A. *Travel Policies*

Travel procedures shall be followed in accordance with the Office of the Auditor General's Uniform System of Financial Records for Charter Schools (USFRCS) Memorandum No. 72.

To be eligible for travel reimbursement, School employees must be in authorized travel status and be at least 50 miles from their duty post and home. Reimbursement rates are established by the State and are within the limits set by the U.S. General Services Administration.

All student travel and employee out-of-State travel requests must receive approval from the Governing Board.

Lodging receipts must be submitted to the Business Office within five business days of the travel return date for credit card payment processing. Requests for out of pocket expense (resort fee, parking fee, work related internet fee) reimbursements submitted after five business days will not be authorized for payment. Requests for reimbursements may not be authorized for payment if incomplete documentation is submitted.

B. *Travel Procedures*

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
School Employee/ Governing Board Member	1. No later than two weeks prior to requested travel , completes the top portion of Travel Authorization and submits, along with supporting documentation (i.e., training/conference brochure, etc.), to Administrative Assistant.
Administrative Assistant/ Department Designee	2. Receives Travel Authorization and supporting documentation and reviews to ensure top portion has been fully completed. Discusses any missing items with School Employee/Governing Board Member in order to resolve. Upon completion of review, provides Travel Authorization and supporting documentation to Administrative Assistant for review and approval.

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<i>Performed by</i>	<i>Procedure</i>
Department Supervisor	3. Receives and reviews the Travel Authorization along with supporting documentation. Discusses any discrepancies with School Employee/Governing Board Member in order to resolve. If approved, signs Travel Authorization and forwards, along with supporting documentation, to the Administrative Assistant. If denied, notifies School Employee/ Governing Board Member.
Administrative Assistant	4. Receives approved Travel Authorization and supporting documentation. Within Financial Software, electronically generates requisition(s) and forwards requisition to Department Supervisor for review and approval.
Department Supervisor	5. Receives requisition and reviews to ensure accuracy. Discusses any discrepancies with Administrative Assistant in order to resolve. Upon approval, forwards requisition to the Business Technician.
Business Technician	6. Receives approved requisition, along with supporting documentation, and forwards to Accounting Technician - Procurement. Ensures requested travel is appropriate, requisition has the correct account code(s), and sufficient budget capacity exists for the travel.
Accounting Technician - Procurement	7. Receives the Travel Authorization, requisition(s) and supporting documentation.
	8. Ensure requested travel is appropriate, vendor total, due diligence. If the requisition is not deemed valid, returns to Administrative Assistant to make any necessary corrections.
	9. Upon approval of the requisition, converts requisition into purchase order and prints the file copy and email vendor copy to the vendors.

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<i>Performed by</i>	<i>Procedure</i>
Business Technician	<p>Receives the Travel Authorization, requisition(s) and supporting documentation. Reviews for appropriateness, accurate account coding, budget capacity or cash availability and compliance with the USFRCS Memorandum No. 72, <i>Travel Reimbursement Rates</i>. Approves or denies the requisition. If approved, signs and dates. If denied, documents any necessary corrections on the requisition(s) and notifies the Accounting Technician - Procurement.</p> <p>Provides approved requisition, along with supporting documentation to Superintendent for review and approval.</p>
Superintendent	<p>10. Receives Travel Authorization, requisition(s) and supporting documentation. Reviews for appropriateness. Approves or denies the requisition. If approved, signs and dates the Travel Authorization. If request was for School Employee/Governing Board Member in-State travel, returns documentation to Accounting Technician - Procurement and proceeds with Procedure 16. For student and out-of-State travel requests, continues to Procedure 13. If denied, documents any necessary corrections on the requisition(s) and returns to Business Technician.</p> <p>11. Presents Travel Authorization, requisition(s) and supporting documentation to Governing Board for final approval.</p>
Governing Board	<p>12. Receives and reviews Travel Authorization, requisition(s) and supporting documentation. Approves or denies. Notifies Superintendent of Governing Board's determination.</p>

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<i>Performed by</i>	<i>Procedure</i>
Superintendent	13. Receives Governing Board’s determination. If approved, returns Travel Authorization, requisition(s) and supporting documentation to Accounting Technician - Procurement and continues to Procedure 16. If denied, discusses any discrepancies with Accounting Technician - Procurement in order to resolve or unable to continue.
Accounting Technician - Procurement	14. Receives the approved Travel Authorization, requisition(s) and supporting documentation. 15. Converts requisition into a purchase order within Financial Software, prints File copy of purchase order(s) and distributes to Administrative Assistant along with Travel Authorization and supporting documentation. Returns the Travel Authorization to School Employee/Governing Board Member in order to complete remaining portion upon return from travel.
Administrative Assistant	16. Receives purchase order(s). Upon receipt, makes travel arrangements. Upon completion of travel arrangements, provides confirmation to School Employee/Governing Board Member.
School Employee/ Governing Board Member	17. Within five business days of return from travel, provide lodging receipts to Accounting Technician – Accounts Payable.

IX. PAYROLL CYCLE

Salaries, wages and related expenditures account for a major portion of the School's budget. Therefore, the processing of payroll is an extremely important function requiring strict controls and close supervision.

A. Payroll Policies

1. Written personnel policies are established by the Governing Board and made available to employees.
2. Appropriate segregation of duties in payroll processing shall be maintained. The same employee shall not be assigned responsibilities for payroll preparation, payroll authorization and check distribution.
3. A salary and wage schedule for all positions must be approved by the Governing Board. All contracts and salary agreements must be approved by the Governing Board before wages can be paid. A personnel report shall be submitted to the Governing Board at each meeting so approval may be obtained for payroll changes such as new hires, terminations or changes of position or site location.
4. A delayed payroll system has been established by the Governing Board. This type of system ensures that employees receive only the amount of wages which they have earned.
5. The School has established a system to account for the accrual and use of vacation and sick leave for all employees. Policies on leave time include prescribed accrual rates for specified years of services, maximum amounts to be accrued and disposition of accrued time upon termination.
6. The Governing Board has established procedures for recording payroll expenditures in the correct fiscal year.
7. The employee processing payroll shall not be responsible for authorizing, or setting up the position and employee within the Financial Software.

B. Payroll Records

Payroll records for personnel must be maintained at the School's Business Office. Payroll files provide support for expenditures and serve as a basis for preparation of payroll vouchers and reports. Individual payroll and/or personnel files shall include, but need not be limited to, the following documents:

1. Copy of personnel action request (PAR) form,
2. Federal and State withholding allowance certificates (Forms W-4s and A-4s) upload and return to Human Resource,
3. Voluntary deduction authorizations (e.g., credit union and health insurance),
4. Pay or position change notices (including terminations), which shall be summarized on employee PAR,

C. Employment and Payroll Processing

1. Written notification of employment, terminations, rate changes, location changes, etc. must be prepared.
2. Changes must be approved by the Governing Board, except changes in voluntary deductions and withholding status. Voluntary deductions and withholding status must be approved in writing by the employee.
3. Attendance records (e.g., time cards and leave records), reviewed and approved by authorized personnel, are maintained for all employees.
4. Preliminary payroll journal reports must be updated from attendance records and pay rate change notifications. The final payroll register cannot be prepared until the completed pre-payroll registers have been approved by the Superintendent.
5. Segregation of duties in payroll processing must be maintained. The same employee shall not be assigned responsibilities for voucher preparation, check distribution and maintenance of accounting records.
6. Adequate control must be established over the processing, storing and issuing of checks.

D. Fiscal Year End

Procedures must be established to ensure that payroll expenditures are recorded in the correct fiscal year. For example, if the normal payroll cycle does not end on June 30, an adjusting entry must be made to include the amount of accrued payroll (i.e., earned but not paid) in the correct year. This adjustment shall include the balance of contract payments due at June 30.

E. Payroll Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Business Technician	1. Receives request from departments or Director of Human Resources for budget verification for hiring new personnel. Verifies budget capacity and funds are available prior to hiring. Notifies Director of Human Resources of capacity.
Human Resource Technician	2. Upon receiving budget verification notification, hires employee and maintains personnel file according to Federal/State rules and regulations and School policies. Verifies administrator's or teacher's certification records with the Arizona Department of Education (ADE) for all classroom and administrative personnel required to hold a certificate by the State Board pursuant to ARS §15-203 as required by the BIE. 3. Maintains and monitors records regarding validity of teaching certificates of certified personnel. Notifies, the Accounting Technician - Payroll of any changes to an employee's contract. 4. Within Financial Software, creates position and enters employee's Personnel Action Request Form/contract (for new employees) information. 5. Provides employee's Personnel Action Request Form, along with the employee's contract (for new employees) or termination form, if applicable, to Accounting Technician - Payroll. If terminated or resignation, enters employee's final employment date in Financial Software.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	<p>6. Receives Personnel Action Request Form (for new employees) or termination form, if applicable.</p> <p>7. Ensures employee’s Personnel Action Request Forms has been entered correctly by Human Resources Department prior to processing employee’s pay and ensures the account code is proper. If employee has resigned/terminated, ensures the processing of employee’s payroll ceases.</p>
School Employee	<p>8. On a biweekly basis, reviews and submits Time and Attendance in Frontline (or physical timesheets if Frontline is not accessible) (Appendix H) (hourly employees only) and forwards to the Department Supervisor for approval. Any overtime should have Department Supervisor prior approval. For travel reimbursements, refer to VIII. Travel Expenses.</p>
Department Supervisor	<p>9. Receives Time and Attendance through Frontline and reviews for accuracy and completeness. If discrepancies are noted, notifies employee. Signs, indicating approval, and forwards payroll for processing.</p>
Accounting Technician - Payroll	<p>10. Receives Time and Attendance through Frontline and approved Leave through Frontline. Reviews documentation for completeness and enters the data into Visions.</p> <p>11. Ensures all other information for employees have been entered into Visions such as direct deposit information, filing status changes, etc.</p>

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	<p>12. Within Financial Software, generates a preliminary Payroll Journal report and reconciles to Time and Attendance and Leave submittal.</p> <p>13. Compares current preliminary Payroll Journal report to the prior pay period report in order to ensure consistency.</p> <p>14. After review, makes any necessary adjustments and regenerates preliminary Payroll Journal report and provides, along with supporting documentation, to the Superintendent.</p>
Superintendent	<p>15. Receives preliminary Payroll Journal report, along with supporting documentation. Reviews payroll documentation for accuracy. Discusses any discrepancies with the Accounting Technician - Payroll in order to resolve. Upon approval, returns documentation to Accounting Technician - Payroll.</p>
Accounting Technician - Payroll	<p>16. Receives approved Payroll Journal report and supporting documentation. Within Financial Software, creates a payroll voucher. Prepares a payroll voucher cover sheet, payroll reports and submits, along with supporting documentation, to Superintendent for review and approval.</p>
Superintendent	<p>17. Receives and reviews payroll voucher cover sheet, payroll reports and supporting documentation, noting gross pay and withholdings agree to the School's payroll records. Discusses any discrepancies with Accounting Technician - Payroll in order to resolve. Upon approval, signs voucher cover sheet and returns all documentation to Accounting Technician - Payroll.</p>

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	18. Upon receiving the approved payroll voucher cover sheet, payroll reports and supporting documentation, posts the payroll voucher in Financial Software.
	19. Obtains blank check stock from safe (other Business Personnel). Prints employee payroll and payroll-related vendor checks. Transmits direct deposit via ACH. Returns remaining blank check stock to the safe (Other Business Personnel).
	20. Receives approved payroll checks and supporting documentation. Distributes checks to employees and vendors. Employees with pre-note direct deposit.
	21. Generates Deductions Register report from Financial Software and enter data into the 401K vendor module.
	22. Provides all payroll documentation to the Business Technician for submittal to the Governing Board.
Business Technician	23. On a monthly basis, submits payroll voucher cover sheet, payroll reports and supporting documentation to Governing Board for final review and approval.
Governing Board	24. Receives and reviews payroll voucher cover sheet, payroll reports and supporting documentation. Signs and dates voucher cover sheet indicating approval and returns, along with supporting documentation, to Superintendent. If denied, notifies the Business Technician of any discrepancies in order to resolve.

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<i>Performed by</i>	<i>Procedure</i>
Superintendent	25. Receives payroll voucher cover sheet, payroll reports and supporting documentation. Returns documentation to Accounting Technician - Payroll.
Accounting Technician - Payroll	26. Receives payroll voucher cover sheet, payroll reports and supporting documentation.
	27. Files all documentation accordingly.

F. Health Insurance Claim Invoice Processing

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	1. On a monthly basis, receives detailed vendor invoices.
	2. Generates Deduction Register Report, within Financial Software, and reconciles to the invoice. Verifies that all necessary adjustments have been made to the current month's invoice based on the previous month's reconciliation.
	3. Within Visions, inputs invoice information for payment processing and transmits ACH payment.
	4. Files all documentation accordingly.

G. Form 941 and Form A1-QRT Procedures

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	1. On a quarterly basis, within Financial Software, generates Quarterly Accumulations Report and ensures report matches Federal and State taxes paid each pay period. Resolves any discrepancies.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	2. Completes an Internal Revenue Service (IRS) Form 941 and Arizona Department of Revenue - A1-QRT. Forwards, along with supporting documentation, to Superintendent for review.
Superintendent	3. Receives Form 941 and Form A1-QRT, along with supporting documentation, and reviews for appropriateness and accuracy. Discusses any discrepancies with Accounting Technician - Payroll in order to resolve. Upon approval, notifies the Accounting Technician - Payroll to forward to IRS and Arizona Department of Revenue.
Accounting Technician - Payroll	4. Receives approved Form 941 and Form A1-QRT. Uploads A1-QRT to Arizona Department of Revenue and mails Form 941 to IRS no later than the last day of the month following quarter end.

H. W-2 Procedures

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	1. At the end of each calendar year, generates a preliminary W-2 report and ensures employee information, such as pay amounts, social security numbers, addresses, etc., are accurate. Resolves any discrepancies. Forwards preliminary report to Superintendent for review.
Superintendent	2. Receives and reviews preliminary W-2 report for accuracy and appropriateness. Discusses any discrepancies with Accounting Technician - Payroll in order to resolve. Upon approval, signs and dates and returns documentation to Accounting Technician - Payroll.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	<ol style="list-style-type: none">3. Receives approved preliminary W-2 report and prints final W-2 report and processes W-2s in Financial Software.4. Distributes W-2s to employees no later than January 31.5. Completes and forwards Form W-3 and copies of the W-2s to Social Security Administration no later than the end of February.6. Files all documentation accordingly.

X. JOURNAL ENTRIES

A. Journal Entry Processing Policies

A journal entry may be completed for various reasons. The following are examples of such entries.

1. Establishing an asset or liability account.
2. Correcting posting errors.
3. Reclassifying revenues or expenditures.
4. Transferring funds to a new fiscal year.

B. Journal Entry Processing Procedures

<i>Performed by</i>	<i>Procedure</i>
Business Technician	<ol style="list-style-type: none"> 1. Determines a journal entry needs to be completed due to one of the following reasons: <ol style="list-style-type: none"> a. Establishing an asset or liability account, b. Correcting posting errors, c. Reclassifying revenues or expenditures, d. Transferring funds to a new fiscal year, or e. Other. 2. Gathers supporting documentation and, within the Financial Software, creates pre-posting journal entry. Prints and files. 3. Receives pre-posting journal entry and supporting documentation. Reviews for accuracy of account coding and appropriateness. If approved signs, dates and continues to Procedure 4. If denied, returns to Payables/Accounting Technician - Payroll in order to resolve. 4. Posts within Financial Software, prints and attaches to supporting documentation and forwards to Payables/Accounting Technician - Payroll.
Payables/Accounting Technician - Payroll	<ol style="list-style-type: none"> 5. Files all documentation accordingly.

XI. VOIDED CHECKS

A. Voided Check Policies

Although the School has a procedure established for ensuring checks are written appropriately, at times checks may need to be voided. A check may be voided for the following reasons.

1. Duplicate check processed,
2. Error in check processing, or
3. Lost/Misplaced.

B. Voided Check Processing Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Payables/Accounting Technician - Payroll	<ol style="list-style-type: none"> 1. Determines check needs to be voided. 2. Prepares a written notice to void a check along with supporting documentation (e.g., vendor’s signed statement, employee’s signed statement, etc.). Provides documentation to Business Technician for review and approval.
Business Technician	<ol style="list-style-type: none"> 3. Receives and reviews written notice to void a check along with supporting documentation. Discusses any discrepancies with Payables/Accounting Technician - Payroll in order to resolve. Upon approval, signs notice and returns to Payables/Accounting Technician - Payroll.
Payables/Accounting Technician - Payroll	<ol style="list-style-type: none"> 4. Receives approved notice and voids check in Financial Software; Financial Software automatically prepares a journal entry. Prints journal entry and along with supporting documentation provides to Business Technician.

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Business Technician 5. Receives the completed journal entry, along with the supporting documentation and reviews for accuracy. If appropriate, signs and dates indicating approval. If inaccurate, notifies Payables/Accounting Technician - Payroll in order to correct.

Performed by

Procedure

Business Technician 6. During the bank reconciliation process, documents voided check to ensure it never clears with the bank.

7. Files all documentation accordingly.

XII. SUPPLIES INVENTORY

The School has a main warehouse where all items are received. The main warehouse maintains levels of recurring supplies, such as paper, ink cartridges, etc. Supplies maintained by the warehouse are tracked within Financial Software. The Food Services, Maintenance, Transportation and Residential Departments also maintain warehouses for their own supply inventories. Once Food Service, Maintenance, Transportation and Residential supplies have been processed through the main warehouse, they are distributed to the Maintenance, Transportation and Residential Departments for additional tracking within the work order management software program, SchoolDude.

A. *Supplies Inventory Policies*

In order to safeguard, control and account for its supplies inventory, the School shall adhere to the following policies.

1. The supplies inventory shall be physically safeguarded.
2. Access to the supplies inventory shall be limited to authorized personnel.
3. The inventory is valued at actual cost using the last invoice method of valuation.
4. A perpetual inventory system is used. An annual physical inventory is completed.

B. *Supplies Annual Physical Inventory Procedures*

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Clerk - Receiving	<ol style="list-style-type: none">1. At the beginning of May of each fiscal year, within Financial Software, generates a supplies inventory listing report and conducts the supplies physical inventory by comparing the actual supplies on hand to the inventory listing report. Documents any changes to be made on the report.2. Makes appropriate updates in Financial Software.3. Generates a final supplies inventory listing report and provides to Business Technician for review.

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Performed by

Procedure

Business Technician

4. Receives the final supplies inventory listing report and reviews for appropriateness and completeness. Notifies Accounting Clerk - Receiving of any discrepancies in order to resolve. Identifies another employee to do a spot check of the inventory listing. Upon approval, signs, dates and files documentation accordingly.

XIII. CAPITAL ASSETS

Capital assets consist of land improvements, buildings improvements and vehicles, furniture and equipment. The Governing Board must establish policies and procedures that provide an adequate property control system and ensure that the sites and departments within the School comply with the established policies and procedures.

A. Capital Assets Policies

1. The Accounting Clerk - Receiving is responsible for administering Governing Board policies and procedures regarding the property control system including the coordination of the administrative and accounting functions.
2. The School shall prepare a detailed listing of capital assets that includes all equipment with unit costs of \$1,000 or more and useful lives of one year or more, and all land and buildings and related improvements with costs of \$1,000 or more.
3. The School shall prepare a detailed listing of stewardship assets that includes all electronic items costing more than \$100 and equipment with unit costs of \$1,000 or more but less than \$5,000 and with useful lives of one year or more.
4. The School shall update the capital assets listing for acquisitions and disposals at least annually. At least at the end of each fiscal year, capital asset acquisitions shall be reconciled to capital expenditures. In addition, the previous fiscal year's June 30 capital assets listing shall be reconciled to the current fiscal year's July 1 listing.
5. School personnel shall take a physical inventory of stewardship and capital assets annually and reconcile it to the stewardship and capital assets listing. However, assets with a unit cost of \$5,000 or more purchased with Federal monies must be inventoried at least every two years. (*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments – “Common Rule,” Subpart C, §32*).
6. Title to Federally-owned equipment costing \$5,000 or more with useful lives over one year shall remain vested in the Federal government. The School shall manage the equipment in accordance with the Federal agency's rules and procedures, and submit an annual inventory listing to the Federal agency, if required. (*“Common Rule,” Subpart C, §32*)
7. Federally-owned assets shall be used in the programs or projects for which they were acquired as long as they are needed, regardless of whether the programs or projects continue to be supported by Federal monies. Equipment may be used in other programs or projects currently or previously supported by Federal monies, provided such use shall not interfere with the activity of the programs or projects for which the assets were originally acquired. (*“Common Rule,” Subpart C, §32*)

8. Adequate insurance coverage shall be maintained.
9. Donations to the School can only be made after review and approval of the Governing Board.

B. Capital Assets Acquisition Procedures

<i>Performed by</i>	<i>Procedure</i>
Accounting Clerk - Receiving	<ol style="list-style-type: none"> 1. Imports capital expenditures from the Financial Software Purchasing & Payables Module into the General Fixed Assets Module. 2. Ensures all electronic items costing or valued at (for donated items) more than \$100, and vehicles, furniture and equipment with a cost/value in excess of \$1,000 are tagged as indicated on the purchase order. 3. As items are received, tags vehicles, furniture and equipment with a cost/value in excess of \$1,000 with pre-numbered property control stickers. Tags shall distinguish assets purchased with Federal funds compared to assets purchased with State and local School funds through the use of colored tags. 4. Enters the following information for all capital assets and stewardship items in Financial Software: <ol style="list-style-type: none"> a. Location, b. Tag number for equipment, c. Description, d. Method of acquisition, e. Source of funding, f. Acquisition date, g. Purchase document number, h. Cost, i. Condition of asset, j. Percentage of Federal participation and k. Identification of whether asset is capitalized. 5. On a monthly basis, updates depreciation calculations within Financial Software.

C. Capital Assets Transfer Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Department Supervisor	1. Determines capital asset item needs to be relocated to another site. Notifies Administrative Assistant of the need for a transfer.
Administrative Assistant	2. Completes the Asset Transfer Form (Appendix I). Returns form to Department Supervisor for review and approval.
Department Supervisor	3. Receives completed Asset Transfer Form. Reviews to ensure accuracy of capital asset. Discusses any discrepancies with the Administrative Assistant in order to resolve. Upon approval, signs indicating approval. Returns to Administrative Assistant.
Administrative Assistant	4. Receives approved Asset Transfer Form and forwards to the Accounting Clerk - Receiving.
Accounting Clerk - Receiving	5. Receives Asset Transfer Form and reviews for accuracy and completeness. Returns inaccurate or incomplete forms for correction. If appropriate, forwards to Business Technician.
Business Technician	6. Receives Asset Transfer Form and reviews for appropriateness. Approves or denies transfer request. If approved, signs and dates and continues to Procedure 7. If denied, notifies Accounting Clerk - Receiving unable to continue in order to notify requesting site.
Administrative Assistant	7. Receives approved Asset Transfer Form. Ensures transfer of capital asset. Provides form to Pick up/Delivery Person.
Accounting Clerk - Receiving	8. Transfers asset. Obtains receiving Department Supervisor's signature indicating receipt of capital asset.

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<i>Performed by</i>	<i>Procedure</i>
Accounting Clerk - Receiving	9. Upon completion of transfer, forwards completed Asset Transfer Form to Accounting Clerk - Receiving.
	10. Receives Asset Transfer Form and ensures all signatures have been obtained.
	11. Files all documentation accordingly.

D. Capital Assets Disposal Procedures

<i>Performed by</i>	<i>Procedure</i>
School Employee	1. Determines an asset is no longer in use, obsolete or missing and notifies Department Supervisor.
Department Supervisor	2. Receives asset disposal requests. Reviews asset to verify if no longer in use or obsolete. If approved, notifies Accounting Clerk - Receiving. If denied, notifies School Employee.
Accounting Clerk - Receiving	3. Receives asset disposal request and documents asset's tag number, description, location, etc. in spreadsheet. If appropriate, provides spreadsheet to Business Technician.
Business Technician	4. Receives asset disposal spreadsheet and submits to Governing Board for approval.
Governing Board	5. Receives and reviews asset disposal listing. Approves or denies. If approved, notifies Business Technician to continue to Procedure 6. If denied, notifies Business Technician unable to continue.
Business Technician	6. Receives approved asset disposal approval notification, and informs Accounting Clerk - Receiving.
Accounting Clerk - Receiving	7. Receives asset disposal approval notification and conducts disposal or sale of assets as outlined in AAC R7-2-1131.

E. Annual Physical Inventory Procedures

<i>Performed by</i>	<i>Procedure</i>
Accounting Clerk – Receiving	<ol style="list-style-type: none"> 1. At the beginning of May, within Financial Software, generates a detailed stewardship and capital assets listing report. 2. Conducts physical inventory by comparing the asset’s tag number, description and location to the detailed stewardship and capital assets listing report. Documents any changes to be made on the report. 3. Makes corrections within Financial Software and generates a final stewardship and capital assets listing report and provides to Business Technician for review.
Business Technician	<ol style="list-style-type: none"> 4. Receives final stewardship and capital assets listing report and reviews for appropriateness. Notifies Accounting Clerk - Receiving of any discrepancies in order to resolve. Identifies another employee to do a spot check of the capital asset listing. Upon approval, signs, dates and returns to Accounting Clerk - Receiving.
Accounting Clerk - Receiving	<ol style="list-style-type: none"> 5. Receives approved final stewardship and capital assets listing report from Business Technician and files documentation accordingly.

F. Reconciliation Procedures

<i>Performed by</i>	<i>Procedure</i>
Accounting Clerk - Receiving	<ol style="list-style-type: none"> 1. On an annual basis, reconciles current year capitalized acquisitions to total capital expenditures and prior year’s June 30 capital asset listing to the current year’s July 1 listing. 2. Provides capital assets reconciliation documentation to Business Technician for review.

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<i>Performed by</i>		<i>Procedure</i>
Business Technician	3.	Receives and reviews capital assets reconciliation documentation. Discusses any discrepancies with the Accounting Clerk - Receiving in order to resolve. Upon approval, signs, dates and returns documentation to the Accounting Clerk - Receiving.
Accounting Clerk - Receiving	4.	Receives approved capital assets reconciliation documentation and files documentation accordingly.

XIV. GRANTS MANAGEMENT CYCLE

The School receives additional funding through grants awarded by various agencies. Most grant revenues are received on a reimbursement basis meaning expenditures are incurred prior to the funds being sent to the School. The Federal Programs Coordinator is responsible for reviewing and approving expenditures made from grants. Based on these approved expenditures, the Federal Programs Coordinator submits reimbursement requests on a monthly basis or an appropriate time as set forth by the grantor. The Federal Programs Coordinator is responsible for the overall management of all grants including all the tasks identified below.

High School Grants Management

Submitting Applications: The School is eligible to apply for Federal and State grants administered by ADE. On behalf of the School, the Federal Programs Coordinator applies for grants by submitting applications to the applicable ADE program. According to the ADE and depending upon the particular grant requirements, “eligible applicants may apply for grant assistance each year.” Applications are submitted through ADE’s website via Common Logon.

Amending Grants: According to the ADE, “approved grants may be amended to reflect changes in line item allocations, additional monies received and/or carryover monies.” An amendment must be submitted ninety days prior to the grant end date. Grant periods, generally, begin July 1 and end June 30; however, some Federal grant projects may extend beyond June 30.

Requesting Reimbursements: The amount received from ADE on a monthly basis depends on the data entered into the Cash Management Reporting Module (Module) on the ADE’s website. The Module requires the entity to enter “the project’s current cash balance, revenue, expenditures and the following month’s projected expenditures.” Upon submission of this data, the amount to be disbursed to the School is calculated by the ADE. The Federal Programs Coordinator ensures the Business Technician is notified of the funds requested in order to post the revenue appropriately within Financial Software Visions.

Submitting Cash Management Reports: Cash management reports are submitted no later than the 18th following the previous month end (i.e., a report for March expenditures is due by April 18). If submitted after the 18th, a disbursement will not be made to the School for upcoming payment period.

Submitting Completion Reports: Completion reports are prepared “in order to satisfy the financial requirement for the grant.” The completion report documents and compares the School’s approved budgeted expenditures to the actual expenditures. A budgeted line item may not be exceeded by more than ten percent or \$1,000, whichever is greater. If expenditures were incurred that were not within the guidelines of the grant, the School may be required to adjust its accounting records and reclassify expenditures from the grant’s fund to another fund (generally into the Operating Fund for the appropriate school). Any unspent grant funds in a program that is not funded in a subsequent year must be returned to the ADE.

Completion reports are required to be submitted to the ADE within ninety days after the grant’s project-end date (or sooner if required by specific program guidelines). Rejected completion reports are required to be corrected and resubmitted to the ADE within thirty days after the rejection date.

Primary School Grants Management

The Primary School is funded by the BIE. The BIE allocates monies to the School based on student counts and other factors, including special education needs. In order to determine compliance, a Federal Financial Report (SF425) (Appendix J) must be submitted to the BIE on a quarterly basis. The Federal Programs Coordinator completes and submits this report no later than thirty days after the end of each quarter.

Other Federal Grants

Some Federal grants are disbursed directly to the requesting entity and not passed through the State. Grants such as these are applied for through Grants.gov. Grants.gov is an online module for researching grants, submitting grant applications and tracking approval status. Once a grant has been approved, the Federal Programs Coordinator is responsible for ensuring the appropriate fund is set up within Financial Software Visions.

Once the grant has been set up within Visions and expenditures have been made, reimbursement requests are made in order to replenish the fund. These requests take place via the G5.gov website. On a monthly basis, the amount expended during the prior month must be reported. Once this information has been entered and submitted, the requested monies are wired to the School’s bank account. The Federal Programs Coordinator ensures the Business Technician is notified of the funds requested in order to post the revenue appropriately within Financial Software.

XV. STUDENT ACTIVITIES AND AUXILIARY OPERATIONS

A strong system of internal accounting controls is required for transactions involving cash. Accordingly, the School must ensure that the prescribed policies are followed consistently throughout the School.

A. *Student Activities and Auxiliary Operations Policies*

1. Monies shall be physically safeguarded.
2. Segregation of duties between cash handling and recordkeeping shall be maintained.
3. The Accounting Technician - Procurement is designated as the Student Activities Treasurer.
4. The Payables and other employees who handle significant amounts of student activities cash shall be bonded and the expenditure charged to the School.
5. Monies received shall be deposited intact at least weekly, or daily if significant.
6. Checks received shall be immediately endorsed upon receipt.
7. Disbursements shall be made by serially pre-numbered checks.
8. Disbursements from student activities monies shall be made by the Accounting Technician - Procurement when authorized by the appropriate club.
9. Student activities checks shall be signed by the Superintendent and one other individual appointed by the Governing Board.
10. Bank accounts shall be authorized by the Governing Board.
11. Donations to student clubs/organizations or athletics can only be made after review and approval of the Governing Board.
12. Capital items purchased by a student club are to be donated to the School and considered School property.
13. Fundraisers shall be conducted only after receiving Governing Board approval.

B. Student Activities and Auxiliary Operations Revenue Procedures

<i>Performed by</i>	<i>Procedure</i>
Club Sponsor/Auxiliary Activity Sponsor	1. Ensures completion of the appropriate report (Activity Report (Appendix K) if tickets will be utilized or Cash Collection Report (Appendix L) if tickets will not be utilized). Additionally, ensures pre-numbered tickets or pre-numbered cash receipt books are properly utilized.
	2. Submits cash/check receipts to the Accounting Technician - Procurement in a tamper-resistant bag.
Accounting Technician - Procurement	3. Receives the tamper-resistant bag, opens the bag and reviews and reconciles Activity Report/Cash Collection Report to the cash/checks with Club Sponsor/Auxiliary Activity Sponsor present. Resolves any discrepancies.
	4. Prepares a pre-numbered, triplicate receipt and gives the original to the Club Sponsor/Auxiliary Activity Sponsor, maintains one copy in the receipt book and attaches one copy to related documentation.
	5. Prepares deposit slip. Places one copy of deposit slip in unsealed tamper-resistant bag along with monies and maintains one copy in the deposit slip book.
	6. Provides cash/checks and related documentation to the other business personnel for review and approval.
Business Technician	7. Receives and reviews deposit documentation. Discusses any discrepancies with the Accounting Technician - Procurement in order to resolve. Upon approval, signs and dates. Returns deposit documentation to the Accounting Technician - Procurement.

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<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Technician - Procurement	8. Receives approved deposit documentation. Continues to III. Revenue Cycle, B. Revenue Cycle Procedures , Procedure 6.
	9. On a monthly basis, within Visions, allocates interest earned to the various clubs.

C. *Student Activities Expenditure Procedures*

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Club Sponsor	1. Ensures student activities’ minutes have been prepared by student club members. Completes purchase requisition form, obtains authorized signatures (club officer, club sponsor, site supervisor, etc.) and submits to the Administrative Assistant.
Administrative Assistant	2. Receives approved student activities purchase requisition form, along with supporting documentation. Within Financial Software, electronically generates requisition. Submits requisition to Department Supervisor for review and approval.
Department Supervisor	3. Receives requisition and reviews to ensure accuracy. Discusses any discrepancies with Administrative Assistant in order to resolve. Upon approval, signs, dates and returns to Administrative Assistant.
Administrative Assistant	4. Receives supporting documentation and requisition. Continues to IV. Expenditure Cycle .

D. *Auxiliary Operations Expenditure Procedures*

Refer to **IV. Expenditure Cycle**.

XVI. GIFTS AND DONATIONS

The School may receive gifts and donations from various sources. However, it is at the School's discretion whether or not to accept the gift or donation. Gifts and donations may be monetary in nature or an asset. An asset gifted to the School must be recorded at the fair value as of the date of acquisition.

The following outlines procedures related to obtaining Governing Board approval prior to accepting any gift or donation.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Administrative Assistant	1. Receives request to receive gift/donation.
	2. Completes the Request for Approval of Gift/Donation form (Appendix M) and forwards to Department Supervisor.
Site/Department Supervisor	3. Receives and reviews Request for Approval of Gift/Donation form. Signs indicating approval and returns to Administrative Assistant. If denied, notifies Administrative Assistant gift/ donation unable to be accepted.
Administrative Assistant	4. Receives approved Request for Approval of Gift/Donation form and forwards to the Business Technician.
Business Technician	5. Receives and reviews Request for Approval of Gift/Donation form. If approved, presents to Governing Board for final approval. If denied, notifies the Site/Department Supervisor gift/donation unable to be accepted.
Governing Board	6. Receives and reviews Request for Approval of Gift/Donation form. If approved, notifies Business Technician to process gift/donation within School's accounting records. If denied, notifies Business Technician gift/donation unable to be accepted.

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Gifts and Donations

Performed by

Procedure

Business Technician

7. Receives approved Request for Approval of Gift/ Donation form and if gift/donation is monetary in nature, enters and posts information within Financial Software and continues to **III. Revenue Cycle**. If gift/donation is a capital asset, continues to **XIII. Capital Assets**.

XVII. BANK RECONCILIATION

A. Bank Reconciliation Policies

The School receives monthly bank statements that summarize the monthly activity and report the ending cash balance for each bank account. Bank statement cash balances generally do not agree to the School’s records because checks may be outstanding, deposits may be in transit, and the School may not have recorded bank charges. Therefore, a reconciliation is performed to verify the accuracy of both balances. Accounts that are deemed inactive are closed within sixty days of inactivity.

B. Bank Reconciliation Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Technician - Procurement	1. On a monthly basis, provides bank accounts’ check registers, validated deposit slips and other supporting documentation to the Accounting Technician - Payroll.
Accounting Technician - Payroll	2. On a monthly basis, receives bank accounts’ check registers, validated deposit slips and other supporting documentation. Also, receives the various bank statements through the mail.
	3. Reconciles the transactions on the bank statements with the transactions on the check registers, validated deposit slips and other supporting documentation. Discusses any discrepancies with the Accounting Technician - Procurement in order to resolve.
	4. Ensures ending cash balance for all accounts reconcile. If not, returns to Procedure 3. Upon completion, provides documentation to the Business Technician.
Business Technician	5. Receives bank reconciliation documentation. Reviews completeness. Upon completion, via Online Banking, makes applicable transfers from appropriate bank accounts into the main operating bank account to cover withdrawals listed on the bank statement. Returns documentation to the Accounting Technician - Payroll.

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Bank Reconciliation***

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	6. Receives bank reconciliation documentation and files all documentation accordingly.

C. Student Activities and Auxiliary Operations Bank Reconciliation Procedures

<i>Performed by</i>	<i>Procedure</i>
Accounting Technician - Payroll	1. On a monthly basis, provides monthly activity report to the Club Sponsor.
Club Sponsor	2. Receives and reconciles monthly activity report to club records. Discusses any discrepancies with the Bookkeeper-Special Accounts in order to resolve. Upon completion, provides monthly activity report and supporting reconciliation documentation to the Business Technician.
Business Technician	3. Receives monthly activity report and supporting reconciliation documentation. On a monthly basis, receives bank statement.
	4. Reconciles the transactions on the bank statement with the transactions on the monthly activity report. Discusses any discrepancies with the Accounting Technician - Payroll and/or Club Sponsor in order to resolve.
	5. Ensures ending cash balance reconciles. If not, returns to Procedure 4.
	6. Upon completion, signs, dates and files documentation accordingly.

XVIII. STUDENT ATTENDANCE

A. *Student Attendance Policies*

In order to accurately report membership and attendance to the ADE, the School shall adhere to the policies and procedures listed within this manual and within the rules and regulations set by regulatory agencies.

ADE lists its rules and regulations regarding student accounting within the *School Finance Procedures Manual*, which can be found on their website (www.azed.gov). The Student Information Coordinator shall visit this website on a regular basis in order for Registrar to be updated on any changes regarding student attendance.

Membership and Attendance: Membership and attendance shall be recorded and tracked each day school is in session. Membership and attendance shall be uploaded to ADE through the Student Accountability Information System (SAIS) in accordance with current requirements. Also, the School shall complete attendance reconciliations between the School's attendance records and ADE's records.

Staff: Staff backup procedures shall be in place when Registrar is not available.

B. *Student Attendance Regulations*

Arizona law requires students between the ages of six and sixteen to attend school (ARS §15-802). The right and privilege of attending public school carries with it certain responsibilities on the part of the parent(s)/legal guardian(s) and students.

According to ARS §15-802, a parent or legal guardian must ensure that the minor child between the ages of six and sixteen is in school for the full time that school is in session unless otherwise exempted pursuant to ARS §15-802 or ARS §13-803.

Attendance: School attendance is ultimately the responsibility of the student and his/her family. Students shall remain out of school only when absolutely necessary, as much of the classroom activity cannot be made up. The benefit of lectures, discussion and participation is lost forever to those who are absent. It must be emphasized that regular attendance is key to much of the success a student may gain from his/her educational program. No student may be excused from class by parent(s)/legal guardian(s) and still remain on campus. Excessive absences may require a doctor's note for readmission to classes.

It is the responsibility of School personnel to keep the parents informed of actions that might have a detrimental effect upon the educational growth of individual students.

Individual schools shall develop programs to encourage responsible attendance, taking into account their varying student populations and their varying resources. Such programs will include regular sharing of attendance data with the parent(s)/legal guardian(s) of students whose attendance is poor.

Attendance Records: Each time a class meets, the teacher shall check and formally record the attendance of all students assigned to the class as prescribed by ADE's *School Finance Procedures Manual*. The name of any absent student shall be entered on the prescribed attendance/absence report and be submitted to the office. A master list of student absences is prepared daily from attendance reports received in the office. The site administrator is accountable for assuring that accurate and timely daily records of student membership and attendance are maintained.

Definitions:

Tardy is defined as arriving after the start of the regular school day, at the assigned location ready for classroom activity. Tardiness is also defined as arriving after the start of the class period at the assigned location ready for classroom activity. The teacher must admit all tardy students upon arrival to class.

Absence is defined as a student not being present in his/her assigned classroom during the assigned period.

Single Period Absence is defined as missing one scheduled class period. No absence shall be excused without the student first checking out at the office and returning with written verification of an appointment (i.e., medical, dental or legal).

Unexcused Absence is defined as the student's nonattendance in one or more class periods, which has not been excused by a parent. No student may be excused from class by a parent and still remain on campus. Truancy is considered an unexcused absence.

Excused Absence is defined as the student's nonattendance in one or more class periods, which has been excused by a parent. An excessive number of excused absences may result in the removal from classes or referral to the courts. Excused absences shall also include any school-sponsored event that causes students to miss class (such as field trips, early dismissal for athletics, etc.).

It is unlawful for any child between the ages of 6 and 16 to fail to attend school during the hours school is in session, unless there is a valid reason. The child is considered truant when there is not a good reason for missing school. Determination of what constitutes “good or valid reason” shall be at the discretion of the administration.

If a parent fails to ensure that the child attends school, they are guilty of a Class III misdemeanor. When the parent does not provide a valid excuse for the child’s absence, a law enforcement officer may cite the student, parent or guardian for violating the State truancy law (ARS §15-802, §15-803).

Truant is defined as a student who is absent from school without a valid reason. Truancy is the largest single predictor of criminal behavior; the School feels strongly that unexcused absences are not acceptable.

Habitual Truancy is defined as a child between the ages of six and sixteen who has five days of unexcused absences within a single school year. A student who is habitually truant from school may be issued a criminal citation. The administration shall attempt to notify the parents that the citation may be issued, and the parent shall be required to appear in court with the student.

School Procedures and Discipline: Each school shall publish rules for parental reporting of student absences specific to their sites. Penalties for excessive pupil absenteeism may include failure in a subject, failure to pass a grade, suspension from school or expulsion.

Open Enrollment Students: Attendance must be regular and punctual for open enrollment students. Unacceptable patterns of attendance may result in disciplinary action.

Grades: Grades in a course shall not be reduced *per se* by excused absences from the class. However, since absences affect the learning of the student and the interaction during class discussions, the overall evaluation of the student may be affected adversely. The absent student is expected to make up his/her schoolwork. Tardiness may affect the student’s performance in the class.

Guidelines for Implementing the Attendance Policy:

Students in each class shall be given an explanation of the attendance procedures:

- Absenteeism and truancy are subject to school discipline procedures. Individual students will be referred to the administration by teachers.
- No distinction is made as to excused absences or truancy (under the philosophy that absence from class hinders academic achievement) when reporting excessive absences.
- Telephone calls are made by office personnel to inform parents of students’ attendance records.

C. Student Attendance Procedures

<i>Performed by</i>	<i>Procedure</i>
Registrar	<ol style="list-style-type: none"> 1. Retrieves and lists voice mail messages left by parent(s)/legal guardian(s) regarding students that will be absent for the day and the reason for the absence. 2. Enters student attendance information, from Procedure 1, into Infinite Campus Student Management System (Infinite Campus)/Native American Student Information System (NASIS). 3. Files the list of voice mail messages for backup documentation. 4. Prepares and gives tardy students an admit slip.
Teacher	<ol style="list-style-type: none"> 5. Takes attendance within the first ten minutes of class and enters into Infinite Campus/NASIS. For grades 1-5, attendance is taken in the morning and afternoon. For grades 6-12, attendance is taken each period. 6. Prints submitted attendance and files.
Registrar	<ol style="list-style-type: none"> 7. Ten minutes after the beginning of class, verifies that all teachers have submitted their attendance within Infinite Campus/NASIS. If all teachers have submitted their attendance, continues to Procedure 10. 8. Notifies teachers who have not submitted attendance to do so immediately. 9. Verifies that all teachers have submitted their attendance. 10. Receives notes by parent(s)/legal guardian(s) from students, regarding the students' absence(s).

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Student Attendance

<i>Performed by</i>	<i>Procedure</i>
Registrar	<ol style="list-style-type: none"> 11. Determines if students’ absences are excused or unexcused. 12. Makes necessary adjustments in Infinite Campus/NASIS to mark the students excused or unexcused. 13. Within Infinite Campus/NASIS, enters the reason for the absences. 14. Files notes. 15. Ensures that all necessary attendance adjustments throughout the day are completed in Infinite Campus/ NASIS due to late arrivals, students listed on the Student Sign In/Sign Out Sheet and students listed on the Nurse’s sign out log.

D. New Enrollment

<i>Performed by</i>	<i>Procedure</i>
Registrar	<ol style="list-style-type: none"> 1. Ensures enrollment forms are properly completed. 2. Enters new student information in Infinite Campus/ NASIS (and obtains student identification, from State if necessary). 3. Ensures enrollment form shows first date of actual attendance. 4. Updates Infinite Campus/NASIS with first day of actual attendance. 5. Files all documents with student records.

E. Withdrawals

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Registrar	<ol style="list-style-type: none">1. Prepares withdrawal form for students.2. Obtains authorized signatures per School policy for student withdrawal, including parent/legal guardian.3. Ensures withdrawal form shows the last day of physical attendance for the student.4. Updates Infinite Campus/NASIS with the first day of non-attendance for the student.5. Files all documents with student records.

F. 10-Day Consecutive Unexcused Absence Withdrawals

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Registrar	<ol style="list-style-type: none">1. On a daily basis, generates and prints an absence summary report that list student(s) with ten consecutive unexcused absences within Infinite Campus/NASIS.2. For each student listed on the summary report, completes and prints the Official Notice of Pupil Withdrawal form (Appendix N), located within Infinite Campus/NASIS. Provides to Site Supervisor.
Principal	<ol style="list-style-type: none">3. Receives the Official Notice of Pupil Withdrawal form and reviews for completeness. If appropriate, signs and dates. If discrepancies are noted, notifies the Registrar.
Registrar	<ol style="list-style-type: none">4. Receives the signed Official Notice of Pupil Withdrawal form and files in the student's cumulative file.

G. High School Weekly Attendance Reconciliation Procedures

<i>Performed by</i>	<i>Procedure</i>
High School Attendance Clerk	1. Prepares a weekly student attendance report for teachers that lists each student’s attendance for the prior week.
	2. Places in teachers’ mailboxes the first day of each week.
Teachers	3. Retrieves the student attendance weekly reports from office mailboxes.
	4. Reconciles the student attendance weekly report to the attendance summary sheet submitted and printed daily from <i>C. Student Attendance Procedures</i> , Procedure 6.
	5. Notes all variances for High School Attendance Clerk to correct. If no variances, writes “no variances” and sends listing to the Registrar.
	6. Within one working day, signs and returns the list of variances to High School Attendance Clerk. All reports must be signed by the teacher.
High School Attendance Clerk	7. Collects detailed listing from teachers and verifies signatures for confirmation of reconciliation completion and accuracy of data.
	8. Notifies the site supervisor of the teachers that have not submitted the weekly attendance reconciliation.
	9. Makes the necessary adjustments in Infinite Campus to correct all variances.
	10. Files all weekly reconciliation documentation.
	11. Every ten days, goes to the ADE website (www.azed.gov) and connects through the Common Logon.

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<i>Performed by</i>	<i>Procedure</i>
High School Attendance Clerk	<ol style="list-style-type: none"> 1. Submits attendance and membership data electronically through SAIS through the Common Logon. 2. If SAIS is unavailable, generates a print screen showing that submissions cannot be completed. Keeps this documentation with the reconciliation. 3. Prints the submitted file status report showing the submission date. 4. Upon submission, continually reviews, with SAIS, the status of the file being processed. 5. Determines if the file has integrity errors; researches and corrects any issues. 6. If no integrity issues, prints the SDADMS72, SDSPE71 and SDELL71 reports from the ADE website and files documentation accordingly. If integrity issues, continues to Procedure 18. 7. Prints the SDAMS71-1, SDADMS78, SDELL70 and SDAMS80-1 (for concurrent students) reports from the ADE website to research these errors in order to resolve. Returns to Procedure 16.

H. High School 40th and 100th Day Reconciliation

<i>Performed by</i>	<i>Procedure</i>
High School Attendance Clerk	<ol style="list-style-type: none"> 1. Prints the SDADMS75 report (through the Common Logon on the ADE website). 2. Prints the period ending reports within Infinite Campus.

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<i>Performed by</i>	<i>Procedure</i>
High School Attendance Clerk	3. Reviews and compares each student's attendance and membership. If no variances exist, continues to Procedure 6.
	4. Researches to conclude whether an adjustment needs to be made in Infinite Campus or through ADE.
	5. Makes any necessary adjustments in Infinite Campus or contacts ADE for necessary adjustments.
	6. Forwards all documentation to the Business Technician for review.
Business Technician	7. Reviews and approves reconciliation. If discrepancies, notifies the High School Attendance Clerk.
	8. Returns all documentation to the High School Attendance Clerk.
High School Attendance Clerk	9. Files all documentation accordingly.

XIX. FOOD SERVICE

According to the United States Department of Agriculture (USDA), Eligibility Manual for School Meals (Manual), verification is confirmation of eligibility for free and reduced price meals under the National School Lunch Program (NSLP) or School Breakfast Program (SBP). Refer to the Manual for a listing of students exempt from the verification process.

The School is currently participating under a Special Assistance Provision (SAP), a provision which allows all attending students to be provided a meal at no cost. This provision also allows for less paperwork. Educational entities that have a high percentage of students eligible for free or reduced priced meals are generally Community Eligibility Provision (CEP) eligible. Educational entities operating under a CEP are only required to complete verification when operating in a base year. The School's base year is fiscal year 2011-12. According to the SAP Guidance Manual, the School will not conduct verification again until fiscal year 2014-15. Below are procedures outlining the certification and verification of applications in a base year and submission of reimbursement claims.

A. *Certifying & Verifying Lunch Applications*

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Food Service Clerk	<ol style="list-style-type: none">1. At the beginning and throughout the school year for new students, conduct direct certification.2. Provides applications to the Food Service Manager.

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<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Food Service Manager	<ol style="list-style-type: none">3. Receives completed student counts and forward to ADE.4. Enters student’s enrollment into the food service accounting system, NUTRIKIDS, for each student.5. In the base year (4 years or opt), selects applications based on chosen sampling method as outlined in the Manual. Verification is performed to identify student percentage.

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<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Food Service Manager	6. By November 15, using the information collected in Procedures 6, completes Part I of the verification report module, Child Nutrition Program Verification, within the ADE Common Logon.
	7. By April 1, enters information into the ADE's verification report module, submits to ADE and prints.
	8. Provides verification report and supporting documentation to the Business Technician for review.
Business Technician	9. Receives verification report and supporting documentation and reviews for appropriateness and completeness. If appropriate, signs and dates. If discrepancies are noted, notifies the Food Service Manager in order to resolve. Returns all documentation to the Food Service Manager.
Food Service Manager	10. Receives verification report and supporting documentation. If approved, files documentation accordingly. If denied, corrects any discrepancies (may involve adjustments to the submitted information or contact with ADE) and returns to Procedure 13.

B. Reimbursement Processing

As part of the SBP and NSLP, the School must submit the number of students receiving free or reduced priced meals on a monthly basis to ADE.

<i>Performed by</i>	<i>Procedure</i>
Food Service Staff	11. On a daily basis, within NUTRIKIDS, records students receiving meals.
Food Service Manager	12. On a monthly basis, generates report from NUTRIKIDS showing students who received meals each day of the month. 13. Requests student enrollment counts, for each day of the month, for each individual school from the site school registrar. 14. By the 5th of each month, prepares claim for reimbursement by submitting student meals served and enrollment counts through ADE’s Common Logon. Upon completion, prints claim report and provides, along with supporting documentation, to the Business Technician for review.
Business Technician	15. Receives claim, along with supporting documentation, and verifies for accuracy and completeness. Discusses any discrepancies with the Food Service Manager in order to resolve. Returns all documentation to the Food Service.
Food Service Manager	16. Receives claim and supporting documentation. If discrepancies noted, corrects and returns to Procedure 4. If approved, files all documentation accordingly.

XX. RECORDS RETENTION

Records shall be prepared and managed as outlined below.

A. *Business and Financial Records*

Management of the following records is the responsibility of the Business Technician:

- Annual School budget
- Audit reports
- Financial statements
- Bids
- Contracts (except employment)
- Deeds
- Leases/lease purchases
- Physical inventory (history records of capital assets)
- Records identified in the Uniform System of Financial Records for Arizona Charter Schools

B. *Other School Records*

All records shall be managed in compliance with the requirements of the Records Management Division of the Arizona State Library, Archives, and Public Records (ASLAPR). The current year's records will be kept in the School administration office. When practical to do so, but no later than during the second immediate past year, all paper records will be grouped, bundled together, and labeled, with the disposal date noted on the label. Records created and/or maintained in an electronic format will be preserved in a manner approved by the ASLAPR. Retention periods noted will refer to the number of years after the end of the fiscal year in which the records were made or superseded, as specified in the ASLAPR General Retention Schedules for School Districts and Charter Schools.

Due to the ongoing process by the ASLAPR to revise existing and add new retention schedules for school districts and charter schools, the current point-in-time status of records retention requirements must be confirmed prior to determining disposition of the subject records by accessing the General Retention Schedule for School Districts and Charter Schools and the Standards and Guidelines for Electronic Records available on the ASLAPR website at:

<http://www.azlibrary.gov/records/school.aspx> and
http://www.azlibrary.gov/records/Standards_and_Guidelines.aspx

XXI. INVESTMENT POLICY

The Governing Board considers an investment program a critical component of sound fiscal management. The Governing Board authorizes the Principal and his/her Governing Board approved designee to manage all activities with the School's investment program in such a manner as to accomplish the objective of this policy.

The objectives of the investment program are to maintain the liquidity necessary to meet the School's cash requirements; safeguard and invest funds in accordance with Federal and State laws, as well as grantor requirements; and to secure a maximum yield on investments in order to supplement other revenues for the support of the School.

The School may invest only in securities that are backed by the full faith and credit of the United States Government and in compliance with 25 U.S.C. § 2506(b) (2002). Permissible investments include:

1. Only obligations of the United States, or in obligations or securities that are guaranteed or insured by the United States, or mutual or "other" funds registered with the Securities and Exchange Commission and which only invest in obligations of the United States or securities that are guaranteed or insured by the United States;
2. Or investments deposited only into accounts that are insured by an agency or instrumentality of the United States, or are fully collateralized to ensure protection of the funds, even in the event of bank failure. Said deposits or certificates of deposits should be fully ensured by the Federal Savings and Loan Insurance Corporation (FSLIC) or Federal Deposit Insurance Corporation (FDIC).

The Principal and his/her Governing Board-approved designee shall prepare a written report annually that lists all investment in beginning inventory, all transactions during the year and all investments on hand at the end of the year. The report shall include the stated interest rate, the interest earned (on a cash basis), the profit or loss on each transaction, and the market value of each investment.

The Principal and his/her Governing Board-approved designee shall also prepare an annual review and assessment of the School's investment program.

A. *Use of Interest Funds*

The Governing Board shall determine in an open regularly scheduled School Board meeting, the use of interest funds for student educational programs which are deemed necessary and critical to the mission of the School. The use of interest funds shall not be used to supplant regular education funds and/or balance the budget for the school year.

XXII. APPENDICES

A. Due Diligence Checklist

Due Diligence Checklist

Cooperative or Lead Agency _____

Contract No. _____

Vendor(s) Name(s) _____

We have reviewed and completed due diligence on the aforementioned cooperative contract. As part of the due diligence review, we have confirmed that the contract complies substantially with our procurement rules and practices. We have further confirmed that all purchases will comply with the terms and prices in the contract. It has been determined that it is in the best interests of our entity to utilize this contract for the reasons cited below:

Issue	Procurement Consideration
1. Is there a Cooperative Purchase Agreement allowing use of the contract?	
2. Was the procurement done by a Public Procurement Unit?	
3. Do the terms, conditions and scope of work/specifications meet the need?	
4. If no, are the terms, conditions and scope of work/specifications negotiable?	It should be noted here if terms or prices were negotiated.
5. Does the cooperative contract provide the most advantageous solution? Why?	Factors may include advantageous terms, conditions, prices, quality, performance, timing, entity's experience and ability to duplicate the contract, age of the contract, etc.
6. Is the contract in effect and in force for all proposed purchases?	If not, does the contract allow performance of work in progress at the time of expiration?
7. Will any and all purchases comply with the terms and prices in the contract?	
8. Will volume pricing advantages be applied to purchases?	
9. Are there any fees associated with use of the contract? Are they reasonable and justified?	
10. Were local and regional vendors offered the opportunity to compete for the contracts?	Use this area if applicable to the entity's procurement policies, practices or principles.
11. Did the cooperative or lead agency have the expertise, reputation and history of quality contracting for the good or service being procured?	
12. Was past experience with the cooperative or lead agency acceptable?	

Accounting Technician - Procurement Signature

Date

Business Manager Signature

Date

B. IFB/RFP Checklist

IFB/RFP CHECKLIST

IFB RFP No. _____ BUYER: _____

DESCRIPTION: _____

OPENING DATE: _____

ITEMS ON FILE:	COMMENTS:
1. Bid/Proposal Originals	
2. Amendments: Yes No	
3. Bidders List	
4. Newspaper Advertisement/Affidavit	
5. Bid Tabulation	
6. Vendor Responses	
7. Spread Sheets/Evaluation Forms	
8. Board Agenda/Signed by Superintendent	
9. Offer & Acceptance/Signed by Business Manager	
10. Copies of Purchase Requisitions	
11. Copies of Successful & Unsuccessful Letters	
12. Determination for Issuing a Multi-term contract and/or Request for Proposal	
13. Name Brand or Equivalent	
Term Contract Maximum Duration: _____ Maximum Extension: _____	Start of: SY _____ DOA _____
Contract Amendment/Extension – Year 2:	
Contract Amendment/Extension – Year 3:	
Contract Amendment/Extension – Year 4:	
Contract Amendment/Extension – Year 5:	

CHECKED AND FILED BY: _____

DATE: _____

C. *After-the-Fact Purchase Orders Form*

Shonto Preparatory School

After-the-Fact Purchase Orders

Committing the School to a purchase before a purchase order is issued creates an after-the-fact purchase. After-the-fact purchases are violations of the rules that apply to school procurement. For this reason, we request this documentation be filed with the original request for future audit reference.

Please describe why/how this happened:

Please sign, date and return to Purchasing within **5 days**, to be filed with original paperwork.

Signature

Date

Supervisor Signature

Date

For District Use

Sign: _____

Date _____

Purchase Order # _____

D. Conflict of Interest Disclosure Statement

Conflict of Interest Disclosure Statement

A conflict of interest may exist when the interest of a family member serves to compromise the employee's/Governing Board Member's obligation to the School. Family includes the employee's/Governing Board Member's immediate family (spouse, child, parent, or sibling), in-laws (father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law) and other associations that could be perceived as a conflict of interest.

Completion of this survey is mandatory by all Shonto Preparatory Schools' employees and Governing Board Members.

1. Are you related to any current Shonto Preparatory School employee(s) or Governing Board Member(s)?

Yes No

If yes, explain:

2. Are you supervised by, or directly supervise any family member employed by Shonto Preparatory Schools?

Yes No

If yes, explain:

3. Do you or any relative have a financial interest in any company or organization providing item(s) and/or service(s) to Shonto Preparatory Schools.

Yes No

If yes, explain:

4. Are you aware of any other possible relation that could be perceived as a conflict of

Yes No

If yes, explain:

Print Name

Signature

Date

E. Credit Card User Agreement

Credit Card User Agreement

Name: _____
Position: _____ Department: _____

CARD PURPOSE AND LIMITS

Credit cards are primarily used to purchase item(s)/service(s) from vendors who do not accept purchase orders or for travel expenses. I understand that the credit card is not necessarily provided to all employees. Card privilege is based on my need to incur purchases for the School. The use of credit cards may be revoked at any time. I understand that use of the credit card is not an entitlement nor reflective of title or position. Documentation must be maintained that demonstrates the item(s)/service(s) purchased were properly approved and used for School purposes.

IMPROPER USE

Improper use of credit cards can be and will be considered misappropriation of public funds. This may result in disciplinary action, up to and including reimbursement to the School for all costs associated with inappropriate use of the credit card and termination of employment.

RECEIPTS

I understand that I will submit original receipts upon return. If I do not submit receipts timely or purchases are deemed inappropriate, I understand I will be responsible for reimbursing the School for all costs associated with the improper documentation. This reimbursement will occur by the end of a one-month billing period by payroll deduction (including stipends) or personal check, if payroll amount was not sufficient to cover full reimbursement amount.

I hereby agree to all the aforementioned policies and procedures:

Print Name

Signature

Date

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F. Travel Authorization



**TRAVEL AUTHORIZATION
 TRAVEL ADVANCE/TRAVEL EXPENSE REPORT**

TRAVEL ADVANCE REQUIRED

Yes No

NAME OF TRAVELER _____ PHONE 928-672-3514 DATE OF TRAVEL REQUEST _____
 REQUEST AUTHORIZATION TO TRAVEL AS INDICATED BELOW AND TO INCUR NECESSARY EXPENSES IN ACCORDANCE WITH APPLICABLE TRAVEL PROCEDURES

DEPARTMENT OF TRAVELER Operations Department SIGNATURE OF TRAVELER _____

DATE OF DEPARTURE	DATE OF RETURN	PURPOSE OF TRAVEL →	
MODE OF TRAVEL AND ESTIMATED COST - ✓ ONE	<input type="checkbox"/> SCHOOL VEHICLE <input type="checkbox"/> PRIVATE VEHICLE	MILEAGE ESTIMATE MILES @	MILEAGE COST MILEAGE \$
OTHER POSSIBLE EXPENSE (ITEMIZE)			MISC. COST ESTIMATE \$
ITINERARY →			
HEREBY APPROVE THIS TRAVEL REQUEST		DATE APPROVED	TOTAL COST ESTIMATE \$
DEPARTMENT SUPERVISOR		DATE APPROVED	CHECK NUMBER
TRAVEL ADVANCE AUTHORIZED			TOTAL ADVANCE \$
SUPERINTENDENT			

----- TRAVEL EXPENSE REPORT -----
 (ATTACH ALL PAID RECEIPTS AND TICKET STUBS)

TRAVEL	1 PERIOD	DATE								ACCOUNTING USE ONLY
	DAY									
	2 TIME OF	DEPARTURE								
		ARRIVAL								
3 CITY	FROM									
	TO									
	TO									
TOTALS										
TRAVEL EXPENSE	4 LODGING									\$
	5 MEALS	BREAKFAST								\$
		LUNCH								\$
		DINNER								\$
	6 TRANSPORTATION	INTER-CITY FARES								\$
		RENTAL CAR								\$
		PERS. CAR @ .35¢								\$
	7 SPECIAL FEES	PARKING TOLLS etc.								\$
		SPECIAL FEES								\$
		TELEPHONE								\$
9 MISC.									\$	
TOTAL (LINE 4-9)									\$	

DATE / / OF TRAVELER _____ SIGNATURE _____ THIS CLAIM IS CERTIFIED CORRECT AND PROPER PAYMENT AUTHORIZED, CERTIFYING OFFICIAL _____

ACCOUNTING DISTRIBUTION	CHARGE ACCT. NO.	AMOUNT	PO NUMBER	EXPENSE RECONCILIATION
LODGING				PREVIOUS BALANCE DUE SCHOOL
MILEAGE				ADVANCE THIS REPORT
MEALS				TOTAL EXPENSE THIS REPORT
REGISTRATION FEE				AMOUNT DUE EMPLOYEE
				AMOUNT DUE SCHOOL

TRAVEL AUDIT

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H. Time and Attendance Sheet

SHONTO PREPARATORY SCHOOL																
TIME AND ATTENDANCE SHEET																
Name:	Social Security No:										Department: OPERATIONS					
PP Beginning:	4/1/2012				PP Ending:				4/14/2012				PP Ending No: 21			
	SUN	MON	TUE	WED	THUR	FRI	SAT	SUN	MON	TUE	WED	THUR	FRI	SAT	Total Hrs	Fund Code
DATES	4/1	4/2	4/3	4/4	4/5	4/6	4/7	4/8	4/9	4/10	4/11	4/12	4/13	4/14		
Regular Time	X	7	7	12	7	7	X	X	9.5	10.5	10.5	10.5	8	X	89	
Sick Leave															0	
Vacation Leave															0	
Holiday															0	
Sch Business															0	
Comp Time															0	
LWOP															0	
Overtime															0	
Other:															0	
Substitute															0	
DAILY TOTAL	X	7	7	12	7	7	X	X	9.5	10.5	10.5	10.5	8	X	89	
Comments:																
I hereby certify that the time and attendance reported herein is correct and is authorized in accordance with applicable Personnel Policies and Administrative Regulation.																
Employee Signature: _____										Date: _____						
Supervisor Signature: _____										Date: _____						

I. Asset Transfer Form

Asset Transfer Form

Name _____ Room No: _____

Signature _____ Dept.: _____

I hereby transfer the following piece(s) of furniture or equipment to:

Name _____ Room No: _____

Signature _____ Dept.: _____

FURNITURE OR EQUIPMENT:

Items	Brand:	Model	Serial #	Tag #

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J. Federal Financial Report

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page 1	of pages		
3. Recipient Organization (Name and complete address including Zip code) SHONTO PREPARATORY SCHOOL, PO BOX 7900, SHONTO, AZ 86054							
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual		
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)			
10. Transactions					Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized							
e. Federal share of expenditures							
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)							
h. Unobligated balance of Federal funds (line d minus g)							
Recipient Share:							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							
Program Income:							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:							
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)			
				d. Email address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			
14. Agency use only:							

Standard Form 425
 OMB Approval Number: 0348-0061
 Expiration Date: 10/31/2011

Paperwork Burden Statement
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.

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K. Activity Report

REPORT NO. _____

SCHOOL DISTRICT NO. _____

ACTIVITY REPORT

School _____
 Account Name _____ Account Code _____ Date _____
 Event _____
 Club Officer/Sponsor _____
 Change Fund Receipt Number _____ Amount \$ _____

Ticket Type	Ticket Numbers Issued		Next Ticket Number to Be Issued	Beginning Ticket Number Used	Number Sold	Price	Total Sales
	From	To					
						\$	\$

Denomination	Cash Returned	Total Deposit \$ _____
Checks	\$ _____	Less Total Sales _____
\$100.00	_____	Cash Overage (Shortage) \$ _____
50.00	_____	Reason for Overage (Shortage): _____
20.00	_____	_____
10.00	_____	_____
5.00	_____	Tickets and Change Fund Issued To: _____
2.00	_____	_____
1.00	_____	Club Officer/Sponsor Signature _____
.50	_____	_____
.25	_____	Date _____
.10	_____	_____
.05	_____	Change Fund, Tickets, and Cash Collections Received By: _____
.01	_____	_____
Total	\$ _____	Bookstore Manager or Designee _____
Less Change Fund	_____	_____
Total Deposit	\$ _____	Date _____

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L. Cash Collection Report

REPORT NO. _____

_____ SCHOOL DISTRICT NO. _____

CASH COLLECTION REPORT

School _____

Account Name _____ Account Code _____

Event _____ Date _____

Club Officer/Sponsor _____

Change Fund Receipt Number _____ Amount \$ _____

Denomination	Cash Returned	Receipt Book Summary	
Checks	\$ _____	Beginning	Ending
\$100.00	_____	Number _____	Number _____
50.00	_____		
20.00	_____	Last Number Used _____	
10.00	_____		
5.00	_____	Quantity Sold _____	Price \$ _____
2.00	_____		
1.00	_____	Total Sales	
.50	_____	(Quantity X Price)	\$ _____
.25	_____	Less Net Collections	\$ _____
.10	_____	Cash Overage (Shortage)	\$ _____
.05	_____	Total Deposit	\$ _____
.01	_____		
TOTALS	\$ _____		
Less Change Issued	(_____)	Reason for Overage (Shortage):	
Net Collections	\$ _____	_____	

Receipts and Change Fund Issued To:

Club Officer/Sponsor Signature

Date

Change Fund, Receipts, and Cash Collections Received By:

Bookstore Manager or Designee

Date

M. Request for Approval of Gift/Donation



**Shonto Preparatory Schools
Request for Approval of Gift/Donation**

Donor Information

Date: _____

Donor: _____

Address: _____

City/State/Zip: _____

School/Site Donated To: _____

Program: _____

Financial Gift/Donation

Cash/Check: \$ _____

How will donation be used: _____

Non-Financial Gift/Donation

Description of Donation: _____

Value: \$ _____

How was the value determined: _____

How will the donation be used: _____

Note: Equipment of \$1,000 in value will be tagged with a District tag

Signature of School Administrator:

<p>Internal Processing</p> <p>Donation Approved by Governing Board (Date): _____</p> <p>Donation Deposited by Business Office (Date): _____</p> <p>Donation Tagged by Property Control (Date): _____</p>

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N. Official Notice of Pupil Withdrawal Form

Official Notice of Pupil Withdrawal
Arizona Public Schools



Student Information			
1. Student's Legal Last Name	2. Student's Legal First Name	3. Middle Name	4. S1/Jr/2 nd /3 rd
5. SAIS Student ID	6. School Student ID	7. Grade Level	8. Gender <input type="checkbox"/> Male <input type="checkbox"/> Female
		9. Date of Birth (mm/dd/yyyy) / /	
10a. Primary Withdrawal Type Select the following that best describes why the student is withdrawing from school: <input type="checkbox"/> W1 <input type="checkbox"/> S1 Transfer to another school <input type="checkbox"/> W2 <input type="checkbox"/> S2 Illness <input type="checkbox"/> W3 <input type="checkbox"/> S3 Expelled or long term suspension <input type="checkbox"/> W4 <input type="checkbox"/> S4 Absence or status unknown <input type="checkbox"/> W5 <input type="checkbox"/> S5 Dropout <input type="checkbox"/> W6 <input type="checkbox"/> S6 Age <input type="checkbox"/> W7 <input type="checkbox"/> S7 Graduated <input type="checkbox"/> W8 <input type="checkbox"/> S8 Deceased <input type="checkbox"/> W9 <input type="checkbox"/> S9 Transfer to be home taught <input type="checkbox"/> W10 <input type="checkbox"/> S10 Transfer to detention <input type="checkbox"/> W11 <input type="checkbox"/> S11 GED <input type="checkbox"/> W12 <input type="checkbox"/> S12 Continuing studies at vocational or technical school <input type="checkbox"/> W13 <input type="checkbox"/> S13 Completed course requirements but did not pass AIMS <input type="checkbox"/> S99 Summer transfer within District		10b. Additional Withdrawal Reason (Optional) Select one of the following only if applicable: <input type="checkbox"/> WR1 School identified for Federal School Improvement ¹ <input type="checkbox"/> WR2 School identified as persistently dangerous ¹ <input type="checkbox"/> WR3 Individual Transfer Option (victim of a violent criminal offense) ¹ <input type="checkbox"/> WR4 Pregnancy / Biological Parent of a Child ² ¹ In accordance with No Child Left Behind and State Board of Education Policy ² In accordance with A.R.S. §15-1042(H) <i>Note for WR1 and WR2</i> <i>If a school does not have this designation, or if a student transfers to another school with the same designation, then this withdrawal reason is invalid</i>	
12. Parent/Guardian Signature		11. Last day of attendance (mm/dd/yyyy) / /	
		13. Date (mm/dd/yyyy) / /	
Withdrawal Information			
14. School	15. District /Charter# (CTD)	16. School # (S)	17. Withdrawal Code (based on 10a.)
18. School Official Signature		19. Date (mm/dd/yyyy) / /	

Note: If parent or guardian is unable to sign this form, the school district should indicate the reason the signature was not obtainable.

20. SPED Check all that apply.	<input type="checkbox"/> A	<input type="checkbox"/> MD/MDSSI	<input type="checkbox"/> OHI	<input type="checkbox"/> PSD	<input type="checkbox"/> SMR
	<input type="checkbox"/> BD/BDP	<input type="checkbox"/> MIMR	<input type="checkbox"/> OI	<input type="checkbox"/> PSL	<input type="checkbox"/> TBI
	<input type="checkbox"/> HI	<input type="checkbox"/> MOMR	<input type="checkbox"/> PMD	<input type="checkbox"/> SLI	<input type="checkbox"/> VI

21. ELL	Overall Composite Proficiency Level	Overall Assessment Result in SAIS	If Applicable, Language Program in which Student Participated At Your District/Charter
Most Recent Assessment Date (mm/dd/yyyy) / /	<input type="checkbox"/> PE	<input type="checkbox"/> RFEP	<input type="checkbox"/> SEI
	<input type="checkbox"/> E	<input type="checkbox"/> IFEP	<input type="checkbox"/> B1
	<input type="checkbox"/> B	<input type="checkbox"/> ELLAR	<input type="checkbox"/> B2
Total Composite Scaled Score (3-digit number)	<input type="checkbox"/> I	<input type="checkbox"/> ELL	<input type="checkbox"/> B3
	<input type="checkbox"/> P	<input type="checkbox"/> CFEP Y1	<input type="checkbox"/> I
		<input type="checkbox"/> CFEP Y2	
Check box(es) if student was withdrawn from the Language Program with a Language Program Exit Reason of:		<input type="checkbox"/> Reclassified as FEP by Reassessment <input type="checkbox"/> Withdrawn by parent request <input type="checkbox"/> Withdrawn due to SPED Criteria	

Form#: ADR-41-123, Rev 5/2009, in compliance with ARS 15-827.