



NYE COUNTY SCHOOL DISTRICT
Board of Trustees
Regular Agenda

A Regular of the Board of Trustees of Nye County School District will be held on Friday, August 25, 2006, beginning at 10:00 AM at the Southern District Office Boardroom, 484 S West Street, Pahrump, NV 89048.

The subjects to be discussed, considered, or acted upon are listed below. Items do not have to be taken in the order presented below and the Board may combine two or more agenda items for consideration at any time. The Board may also remove any items on the agenda or delay discussion relating to any item listed on the agenda at any time. Unless removed from the Consent Agenda, items identified within the Consent Agenda will be acted on at one time.

1. CALL TO ORDER
 - A. PLEDGE OF ALLEGIANCE
 - B. ROLL CALL
2. ADOPTION OF AGENDA, ACTION ITEM
3. CONSENT CALENDAR, ACTION ITEM
 - A. APPROVAL OF AUGUST 11, 2006 REGULAR MEETING MINUTES
 - B. APPROVAL OF AUGUST 11, 2006 EXECUTIVE SESSION MINUTES
 - C. APPROVAL OF AUGUST 16, 2006 SPECIAL MEETING MINUTES
 - D. APPROVAL OF REQUEST FOR IMMUNIZATION EXEMPTION
 - E. ACCEPTANCE OF HOME SCHOOL APPLICATIONS
 - F. APPROVAL OF LICENSED CONTRACTS
 - G. APPROVAL OF SPECIAL ASSIGNMENT AGREEMENTS
 - H. APPROVAL OF WARRANTS
 - I. APPROVAL OF BOARD MEMBERS' TRAVEL TO NASB CONFERENCE IN CARSON CITY, NOV. 16-19, 2006
 - J. APPROVAL OF BOARD MEMBERS' TRAVEL TO NSBA CONFERENCE IN SAN FRANCISCO, 4/13-17/2007
 - K. APPROVAL OF BOARD PRESIDENT'S TRAVEL TO RENO SEPTEMBER 14, 2006 FOR HIGH SCHOOL IMPROVEMENT MEETING
4. REPORTS, INFORMATIONAL ITEM
 - A. SUPERINTENDENT'S REPORT

- B. ADMINISTRATOR REPORTS
- C. BOARD REPORTS
- D. BOARD COMMITTEE REPORTS
- 5. PUBLIC INPUT, INFORMATIONAL ITEM
- 6. BOARD APPOINTMENTS, ACTION ITEM
- 7. CHANGE OF DATE/LOCATION OF FUTURE BOARD MEETINGS, ACTION ITEM
- 8. DECISION REGARDING SUBDIVISION MAPS, ACTION ITEM
- 9. APPROVAL OF GRANTS, ACTION ITEM
- 10. RECOGNITIONS, INFORMATIONAL ITEM
- 11. DISCUSSION/POSSIBLE DECISION REGARDING SCHOOL CONSTRUCTION, ACTION ITEM
- 12. AWARD OF BID: MECHANICAL SYSTEM REPLACEMENT PUMPS AT BEATTY HIGH & TONOPAH HIGH, ACTION ITEM
- 13. APPROVAL OF APPLICATION FOR SIGNING BONUSES FOR TEACHERS, ACTION ITEM
- 14. APPROVAL OF REVISED STUDENT ACTIVITY ACCOUNTS BOOKKEEPING MANUAL, ACTION ITEM
- 15. DISCUSSION/POSSIBLE APPROVAL OF FIRST READING OF POLICY 1231 - COMMUNITY INVOLVEMENT IN SCHOOL ELECTIONS, ACTION ITEM
- 16. DISCUSSION/POSSIBLE APPROVAL OF FIRST READING OF POLICY 1650 - POLITICAL CANDIDATES, ACTION ITEM
- 17. DISCUSSION/POSSIBLE DECISION REGARDING ASSIGNMENT OF DISTRICT CREDIT CARDS, ACTION ITEM
- 18. EXECUTIVE (CLOSED) SESSION
 - A. DISCUSSION REGARDING POSSIBLE STUDENT RIGHTS VIOLATIONS
 - B. DISCUSSION REGARDING RESULTS OF STUDENT DISCIPLINARY HEARINGS
 - C. DISCUSSION REGARDING LEGAL ITEMS
 - D. DISCUSSION REGARDING PERSONNEL ITEMS
 - E. DISCUSSION REGARDING NEGOTIATIONS
- 19. DECISION REGARDING POSSIBLE STUDENT RIGHTS VIOLATIONS, ACTION ITEM
- 20. ADJOURNMENT, ACTION ITEM

This Meeting will be streamed live online via the link <https://livestream.nyeschools.org/ViewStream.html> on the Nye County School District website. Click on the following link if you have difficulties with the live streaming: <https://bit.ly/ncsdbotmeetings>.

Public input may be accepted live via email for the duration of the Meeting and shared during the public input designated timeframe (all rules and timelines as listed in the Agenda still apply). Public comments made by members of the public attending the meeting virtually must be emailed to publiccomment@nyeschools.org and must include:

- a. The author's first and last name
- b. The author's phone number (will not be read with comment)
- c. Date of the Meeting for which the comment is intended

Nye County School District (NCSD) will empower students to learn at their highest level in an environment of mutual respect.

The NCSD BOT Goals are as follows:

Culture

Improve and sustain a culture of learning for all through:

- ◆ Recruiting, selecting, inducting, supporting, evaluating, and developing staff.
- ◆ Fostering a safe and respectful learning and working environment.
- ◆ Promoting ongoing family and community engagement in pursuit of our vision.

Academic

Elevate achievement and support lifelong learning for all through:

- ◆ Creating and sustaining a results-focused learning environment; establishing measurable goals for all.
- ◆ Creating and sustaining an instructional framework and common language to ensure essential content standards drive instruction.

The notice for this posting was posted on the NCSD Website (<https://www.nye.k12.nv.us>), Nevada's Notice Website (<https://notice.nv.gov/>), at the main physical location of the meeting, and has also been provided to all persons who have made a specific request of a copy of the Agenda by US Mail or electronic mail. A Public Binder will be available for viewing at the scheduled location at the time of the Meeting.

NYE COUNTY SCHOOL DISTRICT NOTICE OF NONDISCRIMINATION

Nye County School District (NCSD) does not discriminate on the basis of race, color, religion, national origin, ancestry, disability, age, marital status, sex, sexual orientation, gender identity or expression, or any other category protected by applicable state or federal law in its program and activity, including employment. In keeping with requirements of federal and state law, NCSD strives to remove any vestige of discrimination in accommodating the public at public meetings.

The Nye County School District is pleased to provide reasonable accommodations for the disabled. Members of the public who are physically handicapped and require special accommodations or assistance to attend the meeting are requested to notify the Executive Assistant to the Superintendent and Board of Trustees in writing at 484 S West Street, Pahrump, NV 89048, email Iliana Garcia at igarcia@nyeschools.org, or call 775-727-7743, ext. 239 at least one week before the meeting.

NYE COUNTY SCHOOL DISTRICT

-M-I-N-U-T-E-S-

August 11, 2006

Present: Deborah Wescoatt, President; Tracie Ward, Vice-President; Dawn Murphy, Clerk; Edna Forsgren, Nicole Genet, Dennis Keating and Cindy Marcotte, Members; Dr. William Roberts, Superintendent; Rod Pekarek, Dale Norton and Jerry Hill, Assistant Superintendents; Ray Ritchie, Chief Financial and Administrative Officer; Bob Wimpey, Maintenance and Operations; Karen Liberty, Elementary Curriculum/ESL; Ginger Olson, Testing and Accountability Coordinator; Pat Garlin, Food Service Coordinator; Karen Holley, Grant Writer; Joe Peters, Clarke Middle School Acting Principal; Lisa Mays, Board and Administrative Services Coordinator; and Kerry Paniagua, Executive Secretary.

Absent: None.

Guests: Doug Steward, Clarke Middle School; Max Buffi, Pathways; Gary Hollis, County Commission; Harold Tokerud and Mike Floyd, Pahrump; and Mark Waite, Pahrump Valley Times.

1. Call to Order

The meeting was called to order at 9:58 a.m. in the Pahrump boardroom with a videoconference link to the Tonopah boardroom. Board members, administrators and guests recited the Pledge of Allegiance. Roll call was conducted; all members were present.

2. Adoption of Agenda

Mr. Keating moved adoption of the agenda. Mrs. Murphy seconded, and a unanimous vote was recorded.

3a. Approval of July 28, 2006 Regular Meeting Minutes

3b. Approval of July 28, 2006 Executive Session Minutes

- 3c. Approval of Licensed Contracts
- 3d. Approval of Special Assignment Agreements
- 3e. Approval of Warrants

Mr. Keating made the motion to remove items f and g for individual consideration and to approve the remainder of the consent agenda, and Mrs. Forsgren seconded. Those voting aye: Mrs. Forsgren, Mrs. Genet, Mr. Keating, Mrs. Marcotte, Mrs. Ward and Mrs. Wescoatt. Those voting nay: Mrs. Murphy. The motion carried with a majority vote.

- 3f. Approval of Board President's Travel to Model Schools Conference in Orlando, June 2006

Mr. Keating said State statutes and board policy on travel require pre-approval, and this was the third time this year the board was asked to approve travel after the fact. In addition, there was no cost provided even though travel had already taken place. Mrs. Forsgren agreed with Mr. Keating and said it shouldn't be paid until the amount is known. Mr. Keating cautioned the board to follow statutes and policies at all times especially since board travel was exceeded last year. Mrs. Ward made the motion to approve, and Mrs. Marcotte seconded. Those voting aye: Mrs. Genet, Mrs. Marcotte, Mrs. Murphy, Mrs. Ward and Mrs. Wescoatt. Those voting nay: Mrs. Forsgren and Mr. Keating. The motion carried with a majority vote.

- 3g. Approval of Board President's Travel to NECC Conference in San Diego, July 5-7, 2006

Mrs. Ward made the motion to approve, and Mrs. Marcotte seconded. Those voting aye: Mrs. Genet, Mrs. Marcotte, Mrs. Murphy, Mrs. Ward and Mrs. Wescoatt. Those voting nay: Mrs. Forsgren and Mr. Keating. The motion carried with a majority vote.

- 4a. Superintendent's Report

Dr. Roberts reported a break-in at Clarke Middle School with malicious destruction. Three teens were apprehended. He reported on the two-day administrators' meeting with a session on how to conduct investigations and a lot of discussion on the wellness policy.

- 4b. Administrator Reports

Mr. Hill spoke on next week's Omni Conference with leading educators throughout the U.S. He invited board members to participate in the welcome and attend events. He thanked those staff members involved in the work. Mr. Norton reported on the NIAA meeting in Reno. Mr. Pekarek provided the vacancy list and reported the TOSA position has been filled through transfer. Mrs. Holley said the payments to licensed personnel would average \$1100 for high performing schools, \$750 for adequate schools, and \$540 for those who made safe harbor. Mrs. Liberty said that workbooks and teachers' editions from Scott Foresman have begun arriving at schools. Mrs. Wescoatt asked for an official count to make sure all schools had what they needed.

4c. Board Reports

Mrs. Forsgren said she was impressed with the new Boys and Girls Club building. Mr. Keating announced the ribbon cutting on August 14.

4d. Board Committee Reports

Mrs. Ward reported on an Attendance Committee meeting.

5. Public Input

None offered.

6. Board Appointments

7. Change of Date/Location of Future Board Meetings

Items withdrawn.

8. Decision Regarding Subdivision Maps

Mr. Whimpey received five subdivision maps. Four were small subdivisions. The other was Mountain Falls North, and the District is in the process of settling with them.

9. Approval of Grants

Mr. Hill reported the District received around \$6,000 from the State for Career and Technical Programs. Most of it will be given to the graphic arts and the rest to the auto shop program, both at Pahrump High.

10. Recognitions

Dr. Roberts recognized Mr. Whimpey for his technical assistance with the Boys and Girls Club.

11. Discussion/Possible Decision Regarding School Construction

Mr. Whimpey said the bid opening will be August 24 at 2:00 p.m.

12. Approval of AYP Designations

Mrs. Ward made the motion to approve, and Mr. Keating seconded. There was a unanimous vote in favor.

13. Award of Bid: Clock/Intercom/Telephone Upgrade at Ninth Grade Academy

One proposal was received from ABS in the amount of \$238,000. Mrs. Ward made the motion to award the bid to ABS. Mr. Keating seconded, and a unanimous vote was cast.

14. Approval of Proposal to Re-Roof Building B, Ninth Grade Academy

Mrs. Ward made the motion to approve the base bid of \$176,500 to MAC Roofing Services, and Mrs. Murphy seconded. Mrs. Murphy asked if it would interrupt learning. Mr. Whimpey said there may be some interruption the first week of school. The motion to approve was unanimous.

15. Approval to Hire Additional Assistant Principal at Clarke Middle School for One Year Only

Mr. Keating made the motion to approve, and Mrs. Ward seconded. Mrs. Forsgren said she felt Title I funds should go to direct learning and said when these positions are created and funding goes away, then the District has to pick them up in General Fund. Mr. Hill explained that former principal Jeff Wales made the request. One of the goals adopted by the board was health and safety, and this was applicable. Mr. Peters said the State approved the funding for one year. The funding could continue if they can prove there was an increase in test scores, a decrease in discipline, and the quality of instruction was improving. Mr. Hill said this was addressed in the school improvement plan.

Mr. Peters expected the student population to reach 1350. Mr. Norton said he had requested a third assistant principal the last two years he was principal at Clarke. The school improvement plan is based on instruction, but discipline must be maintained in order for good instruction to take place. Dr. Roberts said he felt the position was necessary with this kind of student population, the acreage and the layout of the pods. It increases the ability to communicate with parents. There had been deans to assist in the past. He advised trying it for a year and tracking it. Mr. Hill said this will allow other administrators to focus on instruction and remediation. Mr. Norton reminded the board that Clarke is on its third year of needs improvement. Those voting aye: Mrs. Genet, Mr. Keating, Mrs. Marcotte, Mrs. Murphy, Mrs. Ward and Mrs. Wescoatt. Those voting nay: Mrs. Forsgren. The motion carried with a majority vote.

16. Approval to Change Contract for RCMS Principal to 225 Days

Mr. Keating moved approval of the request. Mrs. Ward seconded, and a unanimous vote was registered.

17. Discussion/Possible Decision Regarding Possible Lease/Rental/Purchase of Little Rascals Day Care

Mrs. Wescoatt requested that she be allowed to look into the possibility of purchasing the day care and starting a pre-school. She said day care would be an issue for staff. It would be brought back before any decisions were made. Mrs. Ward made the motion to approve looking into the possibility, and Mrs. Marcotte seconded. Mrs. Marcotte asked that legal

counsel be involved. Mr. Keating said for that reason in itself, the District should not proceed. It would be an additional cost to the District, and the school district cannot run a business for profit. Mrs. Forsgren said she didn't feel the school district should be in the business of running a day care. Mrs. Ward said the school districts in South Dakota run day cares because it is such a huge problem. Mrs. Wescoatt said Clark County runs one in conjunction with UNLV. She said it would be open to the public and would be a selling point to get teachers. Starting a pre-school would benefit test scores. Those voting aye: Mrs. Genet, Mrs. Marcotte, Mrs. Murphy, Mrs. Ward and Mrs. Wescoatt. Those voting nay: Mrs. Forsgren and Mr. Keating. The motion carried with a majority vote.

- 18a. Discussion Regarding Possible Student Rights Violations
- 18b. Discussion Regarding Results of Student Disciplinary Hearings
- 18c. Discussion Regarding Legal Items
- 18d. Discussion Regarding Personnel Items
- 18e. Discussion Regarding Negotiations

Discussion is reflected in Executive Session minutes.

- 19. Decision Regarding Possible Student Rights Violations

Item withdrawn.

- 20. Adjournment

Mrs. Marcotte moved to adjourn at 11:30 a.m. Mrs. Murphy seconded, and a unanimous vote was recorded.

SCHEDULE OF MEETING

The meeting was called to order at 9:58 a.m. Mrs. Marcotte made the motion to go into Executive Session at 10:45 a.m. Mr. Keating seconded, and a unanimous vote was cast. The regular session resumed at 11:30 and was adjourned at that time.

By _____

Prepared by Kerry Paniagua

NYE COUNTY SCHOOL DISTRICT

-M-I-N-U-T-E-S-

August 16, 2006

Present: Deborah Wescoatt, President; Tracie Ward, Vice-President; Edna Forsgren, Nicole Genet, Dennis Keating and Cindy Marcotte, Members; Dr. William Roberts, Superintendent; Rod Pekarek, Assistant Superintendent; Bob Whimpey, Maintenance and Operations; Lisa Mays, Board and Administrative Services Coordinator; and Kerry Paniagua, Executive Secretary.

Absent: Dawn Murphy.

Guests: None.

1. Call to Order & Roll Call

The meeting was called to order at 10:06 a.m. by telephone conference. All members were present except Dawn Murphy.

2. Adoption of Agenda

Mr. Keating moved adoption of the agenda. Mrs. Ward seconded, and a unanimous vote was recorded.

3. Approval of Licensed Contracts

Mrs. Ward made the motion to approve licensed contracts. Mr. Keating seconded, and a unanimous vote was cast.

4. Approval of Extra-Curricular Contracts

Mrs. Ward made the motion to approve extra-curricular contracts, and Mrs. Forsgren seconded. There was a unanimous vote in favor.

5. Approval of Proposal to Repave Parking Lot of Tonopah Middle School

Mr. Keating made the motion to approve the proposal, and Mrs. Ward seconded. Mr. Whimpey said the corrected figure is \$99,000. There was a unanimous vote in favor of the motion.

6. Adjournment

Mrs. Ward moved to adjourn at 10:09 a.m. Mrs. Marcotte seconded, and a unanimous vote was recorded.

By _____

Prepared by Kerry Paniagua

LICENSED CONTRACTS

8/25/06

Eadie, Allison

*JG Johnson, Grade 2

Peters, Joe

RCMS Principal

* First Year Probationary

Nye County School District



Dr. William E. (Rob) Roberts
Superintendent

August 25, 2006

Office of the County Superintendent

P.O. Box 113
Tonopah, Nevada 89049
Phone 775-482-6258
Fax 775-482-8573

Southern Administration Office

484 S. West Street
Pahrump, Nevada 89048
Phone 775-727-7743
Fax 775-727-7768

BOARD OF TRUSTEES

Deborah L. Wescoatt, President
Tracie Ward, Vice President
Dawn Murphy, Clerk
Edna Jean Forsgren
Nicole Genet
Dennis Keating
Cindy Marcotte

MEMORANDUM

TO: Board of Trustees
FROM: Dr. William E. Roberts, Superintendent
SUBJECT: Superintendent Report

The first day of school is upon us. Time to celebrate the exciting start of a new and wonderful school year.

Over the past two weeks my schedule has been hectic and fruitful.

On Monday, August 14, I opened and attended the start of the First Annual Omni Conference being sponsored by the Department of Student Achievement. Kudos to our staff and an outstanding job was done by all. I then attended the Ribbon Cutting Ceremony for the Grand Opening of the Pahrump Boys & Girls Club. I also attended the Chamber of Commerce meeting with Gubernatorial Candidate Jim Gibbons as my guest. That afternoon I met with members of staff.

Tuesday found me visiting school sites, Rosemary Clarke Middle School, Amargosa, Pahrump Valley High School, and the Maintenance & Operations office.

On Wednesday, I spent some time at the Omni Conference before meeting with staff and visiting school sites.

Thursday and Friday were travel days as I toured the northern part of the district. Beatty, Silver Rim, Tonopah High, Tonopah Elementary/Middle, Round Mountain schools, and the Tonopah District Office were visited on my Nye County "Walk-About."

Monday, August 21, as packed with meetings with developers, staff, and Pahrump Valley Times.

Tuesday, I flew to Reno to attend the opening of The Davidson Academy of Nevada. The first public school of its kind for profoundly gifted students. I returned home late that evening.

Wednesday started with a 7:30 meeting with District Office Administrators, then on to the New Teacher Orientation at 9:30.

Thursday I traveled to Las Vegas to attend the ACR10 Committee Meeting at the Grant Sawyer Building.

Next week I will be visiting each school site in the district to celebrate the first week of School. Monday I will visit with each school in the Pahrump Valley. Tuesday will find me in Amargosa and Beatty. On Wednesday I will travel to Tonopah. On Thursday Round Mountain will be my port of call. Friday will be Gabbs turn with my return to Pahrump on Saturday.

All-in-all we are on the fast track to success for every student.

FINANCIAL INFORMATION
NYE COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING AUGUST 25, 2006

Dear Board Member:

If you have questions regarding this Financial Report, please contact Mr. Ritchie's Office in Pahrump prior to the Board Meeting, to insure a timely response at the meeting.

8/4/2006

BOARD OF TRUSTEES BUDGET for 06-07

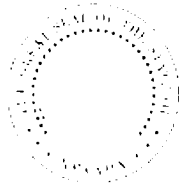
	<u>Budgeted</u>	<u>YTD Exp.</u>	<u>Encumbered</u>	<u>Balance</u>
Social Security	850	35		815
Workers Comp	250	13		237
Medicare	200	8		192
Day of Service	13,680	570		13,110
Professional Service	75,000			75,000
Lobbying				
Communications				
Travel	7,000			7,000
Supplies	4,000		1,080	2,920
Fuel				
Tech Supplies/Software				
Tech Items of Value				
Dues & Fees	15,400	11,025		4,375
TOTAL	\$116,380	\$11,652	\$1,080	\$103,648

NYE COUNTY SCHOOL DISTRICT

As of 8/4/06

SUMMARY OF EXPENDITURES	BUDGETED	ACTUAL	%
100 - Regular	24,319,640	27,882	0.11%
300 - Vocational	967,850	0	0.00%
900 - Other	755,593	9,908	1.31%
TOTAL DISTRIBUTED EXPENDITURES	26,043,083	37,790	0.15%
000 - Undistributed			
2100 - Student Support	263,755	581	0.22%
2200 - Staff Support	232,896	21,412	9.19%
2300 - General Administration	1,369,140	57,889	4.23%
2400 - School Administration	3,580,311	177,574	4.96%
2500 - Business Support	2,182,021	86,174	3.95%
2600 - Plant Operation & Mtce.	6,346,233	520,995	8.21%
2700 - Student Transportation	2,820,245	173,050	6.14%
5300 - Transfer to Other Funds	7,143,739		0.00%
TOTAL UNDISTRIBUTED EXPENDITURES	23,938,340	1,037,675	4.33%
TOTAL EXPENDITURES	49,981,423	1,075,465	2.15%
Contingency			
Unappropriated Fund Balance	421,455		
Reserved Fund Balance			
TOTAL EXPENDITURES & FUND BALANCE	50,402,878		

SUMMARY OF AVAILABLE FINANCING	BUDGETED	ACTUAL	%
Beginning Balance	421,455	421,455	100.00%
Ad Valorem	8,394,253		0.00%
Sales & Use Taxes	8,254,006		0.00%
General Govt. Services Tax	1,996,226		0.00%
Tuition - In-State	20,000		0.00%
Tuition - Out of State	60,000		0.00%
Earnings on Investments	150,000		0.00%
Bank of America Sweep Interest	50,000		0.00%
Miscellaneous	134,753	4,053	3.01%
State Distributive	29,502,853		0.00%
Special Appropriations (Counselors)	50,000	50,000	100.00%
Other Appropriations	220,244		0.00%
Federal Grants in Aid	0	0	



OFFICE OF THE
STATE TREASURER
Local Government Investment Pool
NYE COUNTY SCHOOL DISTRICT Detail Report

8/9/2006 11:24:00AM

Page: 1

Date	Beginning Balance	Total Debits	Total Credits	Ending Balance
NCSD - NYE COUNTY SCHOOL DISTRICT				
07/01/2006	24,890,427.21	104,695.96	418.78	24,994,704.39
07/02/2006	24,994,704.39			24,994,704.39
07/03/2006	24,994,704.39			24,994,704.39
07/04/2006	24,994,704.39			24,994,704.39
07/05/2006	24,994,704.39			24,994,704.39
07/06/2006	24,994,704.39			24,994,704.39
07/07/2006	24,994,704.39			24,994,704.39
07/08/2006	24,994,704.39			24,994,704.39
07/09/2006	24,994,704.39			24,994,704.39
07/10/2006	24,994,704.39			24,994,704.39
07/11/2006	24,994,704.39			24,994,704.39
07/12/2006	24,994,704.39			24,994,704.39
07/13/2006	24,994,704.39			24,994,704.39
07/14/2006	24,994,704.39		1,292,000.00	23,702,704.39
07/15/2006	23,702,704.39			23,702,704.39
07/16/2006	23,702,704.39			23,702,704.39
07/17/2006	23,702,704.39			23,702,704.39
07/18/2006	23,702,704.39			23,702,704.39
07/19/2006	23,702,704.39			23,702,704.39
07/20/2006	23,702,704.39			23,702,704.39
07/21/2006	23,702,704.39			23,702,704.39
07/22/2006	23,702,704.39			23,702,704.39
07/23/2006	23,702,704.39			23,702,704.39
07/24/2006	23,702,704.39			23,702,704.39
07/25/2006	23,702,704.39			23,702,704.39
07/26/2006	23,702,704.39			23,702,704.39
07/27/2006	23,702,704.39			23,702,704.39
07/28/2006	23,702,704.39			23,702,704.39
07/29/2006	23,702,704.39			23,702,704.39
07/30/2006	23,702,704.39			23,702,704.39
07/31/2006	23,702,704.39		2,272,000.00	21,430,704.39
Totals	24,890,427.21	104,695.96	3,564,418.78	21,430,704.39

Account Summary

Ending Balance:	\$21,430,704.39
Gross Earnings:	\$108,759.50
Administrative Fee:	-\$435.04
Net Earnings:	\$108,324.46
Gross Interest Rate:	5.2253 %
Net Interest Rate:	5.2044 %

2006 BOARD OF TRUSTEE COMMITTEE ASSIGNMENTS

NASB Director	Cindy Marcotte
Legislative Representative	Deborah Wescoatt
Debt Management Commission Rep.	Tracie Ward
Parks & Recreation Representative	Nicole Genet
Policy Committee	Nicole Genet, Dawn Murphy, Tracie Ward & Deborah Wescoatt
Insurance Committee	Edna Forsgren
United Way Board of Directors	Dawn Murphy replaced by Dennis Keating
Sick Leave Bank	Dennis Keating
Attendance Committee	Tracie Ward
Strategic Plan Committee	Nicole Genet, Tracie Ward & Deborah Wescoatt
SB-289 Crisis Management Committee	Cindy Marcotte
Negotiations Team	Dennis Keating & Deborah Wescoatt
Construction Committee	Dawn Murphy, Tracie Ward & Deborah Wescoatt
Bond Committee	Edna Forsgren, Tracie Ward & Deborah Wescoatt
Career & Technical Skills Committee	Cindy Marcotte

Last updated 5-31-06

**NYE COUNTY SCHOOL DISTRICT
2006-07 BOARD OF TRUSTEES MEETING CALENDAR**

<u>Meeting Date</u>	<u>Time*</u>	<u>Location</u>	<u>Agenda closes @ noon on</u>
Monday, 7/10/06	11:00 a.m.	Videoconference	Friday, 6/30/06
Friday, 7/28/06	10:00 a.m.	Videoconference	Thursday, 7/20/06
Friday, 8/11/06	10:00 a.m.	Videoconference	Thursday, 8/3/06
Friday, 8/25/06	10:00 a.m.	Videoconference	Thursday, 8/17/06
Friday, 9/8/06	10:00 a.m.	Videoconference	Thursday, 8/31/06
Friday, 9/22/06	10:00 a.m.	Videoconference	Thursday, 9/14/06
Friday, 10/6/06	10:00 a.m.	Videoconference	Thursday, 9/28/06
Friday, 10/20/06	10:00 a.m.	Videoconference	Thursday, 10/12/06
Friday, 11/3/06	10:00 a.m.	Videoconference	Wednesday, 10/25/06
Friday, 12/1/06	10:00 a.m.	Videoconference	Tuesday, 11/21/06
Friday, 12/15/06	10:00 a.m.	Videoconference	Thursday, 12/7/06
Friday, 1/5/07	10:00 a.m.	Videoconference	Wednesday, 12/20/06
Friday, 1/19/07	10:00 a.m.	Videoconference	Thursday, 1/11/07
Friday, 2/2/07	10:00 a.m.	Videoconference	Thursday, 1/25/07
Friday, 2/16/07	10:00 a.m.	Videoconference	Thursday, 2/8/07
Friday, 3/9/07	10:00 a.m.	Videoconference	Thursday, 3/1/07
Friday, 3/23/07	10:00 a.m.	Videoconference	Thursday, 3/15/07
Friday, 4/6/07	10:00 a.m.	Videoconference	Thursday, 3/29/07
Friday, 4/20/07	10:00 a.m.	Videoconference	Wednesday, 4/11/07
Friday, 5/4/07	10:00 a.m.	Videoconference	Thursday, 4/26/07
Wed., 5/16/07**	6:00 p.m.	Videoconference	Thursday, 5/10/07
Friday, 5/18/07	10:00 a.m.	Videoconference	Thursday, 5/10/07
Friday, 6/1/07	10:00 a.m.	Videoconference	Thursday, 5/24/07
Friday, 6/15/07	10:00 a.m.	Videoconference	Thursday, 6/7/07

NOTE: Unless time or location is noted otherwise on the posted agenda. Agenda closing dates subject to change if necessary.

*Denotes change since last update.

**Includes Public Budget Hearing [NRS 354.596].

All meetings are held by videoconference between the Pahrump and Tonopah District offices unless otherwise noted on the agenda.

Effective 6/28/06

SPECIFICATIONS

Replace two main loop pumps and two cooling tower pumps new to match existing or equal.

BID DATE: 8-11-06

BID TITLE: MECHANICAL SYSTEM REPLACEMENT PUMPS AT TONOPAH HIGH SCHOOL
+ BEATTY HIGH SCHOOL

BID OPENING RESULTS

CONTRACTORS	ADDENDA RECEIVED	BASE BID
System Mechanical		\$85,430.00
Travancini		107,988.00

**Application
for
Signing Bonuses for Teachers
2006-2007 School Year**

Submit the original and 1 copy of this application to:

**Office of Fiscal Accountability
Nevada Department of Education
1749 Moody Street, Suite 40
Carson City, Nevada 89706-2543**

**NEVADA DEPARTMENT OF EDUCATION
SIGNING BONUSES FOR TEACHERS
2006-2007 SCHOOL YEAR**

Application and Assurances

DISTRICT NAME:	STARTING DATE:	ENDING DATE:
AUTHORIZED CONTACT PERSON'S NAME: Dr. William Roberts	TITLE: Superintendent	TELE: 775-482-6258 FAX: 775-482-8573
ADDRESS: P O Box 113	CITY, ZIP: Tonopah, NV 89049	E-MAIL: roboberts@nye.k12.nv.us

I hereby certify that, to the best of my knowledge, the information contained in this application is correct; the local Board of Trustees has authorized me, as its representative, to file this application; and such action is recorded in the minutes of the agency's meeting held on: 8-25-2006.

Signature of Superintendent or Authorized Designee

Date

- For school year 2006-2007, how many new teachers does your school district anticipate qualifying for the Signing Bonuses for Teachers?

70 (seventy)

- District teachers who receive the signing bonus must have taught at least 30 days during the school year 2006-2007 prior to receiving the signing bonus.
- For school year 2006-2007, the school district will set the signing bonus paid each teacher not to exceed \$2,000.
- A teacher who returns to teaching after one or more years of interrupted service and has **never** received a signing bonus will be eligible for the bonus.
- For school year 2006-2007, the school district will submit the required information to the Department of Education in the format prescribed by the Department.

ASSURANCES

A school district receiving an allocation of state funds for Signing Bonuses for Teachers shall not use the money to replace the money schools would otherwise expend for teacher salaries; settle or arbitrate disputes or negotiate settlements with organizations that represent licensed employees of the school district; or adjust schedules of salaries and benefits of employees of the school district. Funds are to be used as specified in Signing Bonuses for Teachers Program.

Funds received under this program will not be used for lobbying or to influence any federal or state agency or legislative staff involved in the award of such funding.

A comprehensive file will be established to include the approved application form, subgrant award document, verification of expenditures, logs of receipts and expenditures, correspondence, and final reports. The file shall be available for review by Nevada Department of Education project personnel or their authorized representatives upon request.

The funding provided will be accounted for separately in a special revenue account. The accounting and program records will be available to representatives of the Nevada Department of Education, the Legislative Committee on Education, the Legislative Counsel Bureau, and the State Department of Administration. The records will also be subject to the annual organization audit required of all school districts and charter schools.

The school district/charter school has documentation that each teacher designated to receive a signing bonus has never received one previously from this program in Nevada.

Records shall be maintained in accordance with general accounting standards. Copies of this verification will be submitted to the Nevada Department of Education upon request.

Any unexpended funds remaining after June 30, 2007, must not be committed for expenditure or carried forward to the following fiscal year but must be returned to the Nevada Department of Education for reversion to the state general fund.

Signature of Superintendent or Authorized Designee

Date



Nye County School District

Office of the County Superintendent

P.O. Box 113
Tonopah, Nevada 89049
Phone 775-482-6258
Fax 775-482-8573

Southern Administration Office

484 S. West Street
Pahrump, Nevada 89048
Phone 775-727-7743
Fax 775-727-7768

BOARD OF TRUSTEES

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Nicole Genet
Dennis Keating
Cindy Marcotte

Dr. William E. "Rob" Roberts
Superintendent

Raymond Ritchie
Chief Financial &
Administrative Officer

Corr:150:06

August 17, 2006

TO: Board of Trustees

FROM: Raymond Ritchie, Chief Financial & Administrative Officer

RE: Request Approval of Student Activity Funds Manual

Please find enclosed the Student Activity Funds Manual for Schools for your approval. If you have any questions, please contact me to discuss prior to the meeting.

RR:ro

Cc: Dr. Roberts, Superintendent
Jerry Hill, Asst. Superintendent
Dale Norton, Asst. Superintendent
Rod Pekarek, Asst. Superintendent

NYE COUNTY SCHOOL DISTRICT



STUDENT ACTIVITY FUNDS MANUAL FOR SCHOOLS

REVISED JULY 2006

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FOREWORD

Extracurricular activities are an integral part of school life and often require as much careful planning and supervision as regular curricular activities.

The Superintendent, with the approval of the Board of Trustees, has the responsibility of establishing proper business practices for the maintenance and control of student body activity funds (*Administrative Regulation 3820*). Such procedures include the safeguarding and accounting of activity funds, ensuring the safety of students, and establishing appropriate relationships with vendors and the community.

It is the intent of the Board of Trustees that these procedures conform to the best acceptable standards. The Nye County School District Student Activity Funds Manual will establish uniform procedures throughout the District to accomplish these objectives.

DEFINITION AND PURPOSE OF FUNDS

School activity funds consist of all monies received by individual schools of the Nye County School District as collections or gifts for the operations of school activities, both special and general.

The system of accounts required for each individual school is described in *Administrative Regulation 3820, School Activity Funds*. Each individual school shall employ the accounting system that has the approval of the Superintendent, Chief Financial & Administrative Officer and the independent auditors employed by the Nye County School District. Each school's activity fund accounting will be conducted using District approved accounting software to provide the necessary controls and reports for external audit purposes and to provide for consistency in reporting student activity funds in the Annual School Accounts Audit Report.

School activity funds shall contribute to the educational experience of students and should add to, not conflict with, the instructional program and general welfare of the school.

All funds raised by the involvement of students and faculty are to be considered as school activity funds and must be deposited in the school bank account. This does not include monies raised by parent groups or booster groups, which are outside the control of the District.

Monies raised by student groups for activities not sponsored or authorized by the District must not be raised in the name of the individual school or the Nye County School District. The District does not assume responsibility for such activities and will not maintain custody of such funds. Monies raised for these types of activities must be held in non-District bank accounts. It should be clear to students, faculty and to the community that the activity is separate and not associated with the Nye County School District, the individual school or school activity. This policy precludes the use of the school or District name, school colors or emblems, or the use of any resources of the District for conducting the fundraising activity.

However, any purchases of equipment or improvements to facilities must be approved by the District Administration prior to purchase or installation of the improvement regardless of the source of funding. The intent of this policy is to ensure that such purchases or improvements meet District standards and that fixed assets are properly recorded.

SCHOOL LEVEL RESPONSIBILITIES AND POLICIES FOR ADMINISTERING SCHOOL FUNDS ACTIVITIES

Responsibilities for School Activity Funds

School principals, when they accept their appointments as school administrators, assume full responsibility for all activity funds and accounts under their supervision.

The school principal is fully accountable to the Superintendent for management and oversight of all school funds. This includes, but is not limited to, ensuring that staff is properly trained, all procedures are followed, and an annual financial report is submitted to the Superintendent and Chief Financial & Administrative Officer. For more information, please refer to the Annual Financial Reports section.

Fundraising Activities

A fundraising activity may be defined as any activity involving the participation of a student-body or a school-recognized group undertaken for the purpose of deriving funds for a school or a school-sponsored group. Fundraising activities are not confined to regular school hours but are an extension of the school program. Only fundraising activities approved by the principal may be scheduled.

A fundraising activity cannot be held during the instructional hours of the day without the approval of the principal (*Refer to Administrative Regulation 7441 Student Fundraising Activities*).

Door-to-door fundraising activities are prohibited for elementary and middle schools without parental supervision. Soliciting from strangers or outside the student's immediate neighborhood shall not be permitted. This type of fundraising activity is permitted at the high school level; however, even though permitted at this level, door-to-door fundraisers should to be kept to a minimum.

Students and parents who choose not to participate in school or parent association sponsored fundraising activities are not to be discriminated against in any way (*Refer to Administrative Regulation 7441 Student Fundraising Activities*).

The school principal is responsible for all entertaining or money-raising activities carried on in the school or sponsored by the school. All parents, teachers and school booster groups shall work in full cooperation with the principal and under his/her supervision in planning special programs and activities or in conducting any activity that involves the raising of money. Utmost discretion shall be used to limit such fundraising activities to those that are necessary for the school.

Specific approval by the Superintendent is required for school participation in fundraising projects for civic, cultural, charitable and other non-profit organizations (non-school related) (*Refer to Administrative Regulation 7441 Student Fundraising Activities*).

Agents, Solicitors, and Collectors

No agents, solicitors, collectors or other persons of like employment are allowed to take the time or attention of any student or teacher during school hours or on school premises to advertise, exhibit, promote, collect for or sell any article without the specific approval of the Superintendent or Principal (*Refer to Policy & Administrative Regulation 1610 Public Solicitations in Schools*).

Sales representatives may not visit schools and confer with teachers unless approval has first been obtained through the District Office and then authorized by the principal.

Personal purchases from vendors by faculty and staff members and the personal collecting and disbursing of funds by staff members is allowed outside the instructional day. Under no circumstances will there be co-mingling of personal and school funds.

Ticket Sales

Ticket sales by students in the school buildings for anything other than school functions are not approved, nor are outside organizations permitted to go into the classrooms to sell tickets to students or to parents through the students. By permission of the Principal or someone designated by the Principal (Designee), tickets of approved organizations may either be left in the principal's office to be purchased by the students and parents or nonprofit organizations may be permitted to have a table, with a sign designating its purpose, in a conspicuous place at which tickets may be sold at a definite time.

Special School and Club Accounts

Funds raised by special school, class and club organizations are restricted funds and cannot be used for any other purposes than those intended by the group, sponsor and principal. Every attempt should be made by these organizations to ensure that funds raised by the students of the specific group during any school year be spent during the same school year on the purposes set forth by the organization.

Restricted funds cannot be transferred to another school account without approval of the affected group, sponsor and principal. Transfers of defunct club, organization funds and class to another account must be approved by the school principal and a signed memo authorizing the move must be kept with the activity fund documentation.

School activity funds may be used, with a few exceptions, for any expenditure relating to the general operations of the school, for promotion of the general welfare of the students and for providing extracurricular activities for students as an aid to a well-rounded educational program.

Prohibited Expenditures

The following types of disbursements are not approved uses of school activity funds:

- Loans to faculty members, other school employees or students.
- Purchase of individual gifts or meals for administrators and other school employees unless paid with restricted funds for that specific purpose.
- Extra supplemental pay to any employee, contractor or referee.
- Payment of personal professional dues. (Payment of institutional dues in organizations that benefit the faculty, staff and students is allowed.)

Instructional Fees, Lab Fees and Deposits

Schools will charge students for materials used in class projects if the finished product is to be taken home. All money received for the purchase of materials must be deposited in the office of the individual school on a daily basis. Cash and checks will not be kept in classrooms (*Refer to Policy and Administrative Regulation 3810, Fees and Deposits*).

Club/Activity Fees

Students charged a participant fee specifically to cover the cost of uniforms or equipment are entitled to the uniform/equipment upon completion of the specific activity. Any uniforms or equipment purchased through fundraiser(s) in the name of, or on behalf of, the specific activity group become the property of the individual school activity group and can only be gifted, donated or sold with the approval of the school principal.

Book Deposits

Book deposits collected from students (to cover the cost of possible damage to or loss of textbooks issued to the student) are to be deposited into an account created specifically for this purpose. These deposits are held by the individual school until the close of the school year or may be held over to the subsequent year for returning students. Students who have not had any loss or damage of books, or whose assessments for loss or damage are less than the amount of the original deposit, shall have refunded to them the amount of deposit remaining upon promotion, graduation or withdrawal from that school.

Money assessed from book deposits for abnormal wear, damage or loss shall be maintained by the individual school (in the lost or damaged textbook fund) to be used for the replacement of books or the purchase of educational materials.

Any Unclaimed Book Deposits arising from the inability to locate a student or his/her parent should be transferred to the individual school's lost or damaged textbook fund one (1) year after the date of a student's graduation or withdrawal from a district school. The

Unclaimed Book Deposit funds are restricted to the replacement of lost or damaged books or the purchase of educational materials.

Each school is required to maintain adequate records to substantiate the receipt/disbursement of funds to/from all accounts related to book deposit transactions.

Vending Machines

Commissions received from vending machines (where the vendor has complete responsibility for the maintenance of vending machine products and collection of machine proceeds) may be recorded directly in the activity fund benefiting from the profits of the vending machine. The receipt of the profit must be specifically identified in the activity account as a vending machine commission.

In cases in which the activity members themselves perform the count of machine proceeds, as well as order the vending product, the receipts and disbursements must be specifically identified and used for this purpose. This allows for the reconciliation of vending sales to cost for profit determination.

STUDENT ACTIVITY FUNDS POLICIES

Adherence to the following policies is considered mandatory to ensure that consistent controls and good accountability relative to student activity funds exists among all schools within Nye County School District. School principals shall assume full responsibility for compliance to all policies and procedures relating to activity funds and accounts under their supervision.

Checking Account

Only one checking account is allowed per school except with approval from the Superintendent and Chief Financial & Administrative Officer. Administrators and/or teachers/advisors shall not establish their own individual checking accounts for any school activity function.

Booster groups or PTA and PTO groups that wish to maintain their own checking accounts and control of their funds should comply with State and Federal law relating to tax-exempt organizations. Organizations must provide documented proof of non-profit status (501-C3) when maintaining their own checking accounts. Requirements attached. Nye County School District accepts no legal or financial responsibility for any funds not presented for deposit in the school's checking account.

Obtaining a Non-Profit Tax-Exempt Status (501-C3)

In order to obtain a 501(C) (3) form 1023 with the IRS, you will need to follow the steps listed below. This could take approximately 18 months for approval.

1. File incorporated papers with the Secretary of State, the fee is \$100.-\$250.
2. File an Officers listing with the State, the fee is \$85.
3. Designate a resident agent.
4. Apply for a tax payer identification number, form SS-4 required. This should be requested after you have filed the incorporated papers.
5. After the 501(C) (3) is approved; you will need to file a 990 tax return yearly. An incorporated officers list must be submitted yearly.

You will receive a tax I.D. number before the 501 (C) (3) is approved. You cannot give out the tax I.D. number for people to claim a charitable donation until after the 501 (C) (3) has been approved.

Custody and Integrity of Funds

All funds turned in for deposit in a school's checking account are the sole property of Nye County School District and shall be administered in accordance with district policies and procedures.

Any funds turned over to a school by booster groups, PTA or PTO groups or others shall not be refunded to any respective group without written approval by the Superintendent or Chief Financial and Administrative Officer.

Gate receipts for activities must be counted by two sponsors/advisors/students at the location of activity and broken down on a form by currency and coinage, sealed in an envelope and kept under lock and key on the school premises immediately following the event. It is recommended that a counterfeit pen be used when collecting cash. Pre-numbered tickets must be used and reconciled with cash for all activities. Pre-sold tickets must also be numbered and reconciled. Unsold tickets must be retained until after the audit.

Training of all personnel involved with student activity funds must be conducted every year, regardless of repetition.

Periodic testing at unannounced times will be performed by a supervisor/principal or district office personnel to compare cash receipts with cash on hand and to reconcile deposits that have been made. Teachers/advisors shall not make their own bank deposits.

Payments for services, products and reimbursements shall not be made out of cash on hand under any circumstances. Cashing of personal checks from cash receipt funds (cash on hand) is prohibited. (See Start-up Cash procedures page 15)

Incoming checks must be made payable to the school. Checks must be endorsed and stamped "For Deposit Only" upon receipt. Third party checks will not be accepted.

All collections shall be turned in to the school office daily along with a cash count form. A receipt must be written as soon as possible. If a receipt cannot be written immediately, the sealed envelope must be locked up and the amount verified and receipted within one week. Money must not be kept in a classroom. It must be locked in a safe or cabinet in the locked office.

Bank deposits must total the receipts written. At a minimum, bank deposits prepared in triplicate must be made at least once a week. It is recommended that schools do not hold more than the following amount before being deposited:

High Schools	\$1,500.00
Middle Schools	\$1,500.00
Elementary Schools	\$ 500.00

All grant funds received by an individual school, regardless of source, must be deposited with the school secretary/bookkeeper. Such funds are also subject to student activity fundraising policies and procedures.

Disbursements

Checks must be written for all disbursements from school accounts. A receipt and/or itemized invoice (not statement) must be attached to proper authorization (two signatures of the principal and sponsor/advisor and, if applicable, club president on a school's voucher, PO or purchase requisition) before any disbursement can be made. All checks must have two signatures, one of which must be that of the principal or his/her designee. The second signature should be that of someone completely independent of the accounting functions related to Student Activity Funds. To provide for the proper segregation of duties, it is strongly recommended that the individual who is responsible for performing the monthly bank reconciliation does not sign on Student Activity Fund checks except as a last resort when no one else is available. It is recommended that VOID after 90 days be printed on the checks. In the event any authorized check signer leaves the school or is no longer an authorized signer a new signature card must be prepared and filed with the bank.

Pre-signing of blank or partially completed checks is prohibited. Signature stamps are not to be used for school activity checks. Checks shall not be made payable to "Cash" or to the "School" (unless one activity is giving funds to another activity). All checks are to be accounted for, including spoiled and voided checks; and unused checks must be properly controlled and safeguarded.

The Nye County School District has been granted sales/use tax exempt status pursuant to NRS 372.325 and related statutes. As a result, no sales/use taxes are to be paid/reimbursed on purchases made with Student Activity Funds. The district's tax exempt letter (refer to pages 43-44) should be presented to the vendor at the time of purchase.

Bank Statements

Bank statements are to be opened by a principal (evidenced by his/her signature on the front page of the bank statement) and reviewed for unusual items before turning them over to the secretary for reconciliation.

Bank reconciliation is to be performed monthly and shall be completed within two weeks following receipt of the statements from the bank.

Credit Cards

Credit cards may be issued to schools only when authorized by the Board of Trustees. The charges must be pre-authorized. Receipts for credit card charges are required immediately upon return (*Refer to Administrative Regulation 3440 for guidelines and forms*).

Petty Cash

A Petty Cash Fund must be approved by the Superintendent and Chief Financial & Administrative Officer before it can be implemented in a school (*Refer to Administrative Regulation 3630*). Procedures set up by the District must be followed, and the fund must be counted on a monthly basis and reported to the District Office. The Petty Cash Fund must be kept in a restricted, locked area.

Accounting and Reporting

All accounting transactions must be recorded in the approved accounting system. Accounting records shall not be in arrears more than two weeks and shall be available for review at any time.

Upon reconciliation of the bank statement, a Category Detail Report, Reconciliation Report and End of Month Accounting Checklist shall be completed, reviewed and signed by the principal and secretary. These three reports shall then be sent to the Designated District Office, Attn: Accounting Department, within two weeks of receipt of the bank statement (refer to pages 21-24). The principal shall keep a permanent file of the reports for a period of five years.

Detail reports of each activity fund shall be produced monthly and provided to the respective activity fund advisors for review.

Personnel responsible for the financial duties (including principal, secretary, authorized signatures and advisors/sponsors) must review policies and procedures at the beginning of each school year and sign an Acknowledgement of Responsibilities form. The signed form must be turned in to the Designated District Office along with a list of the school's activity funds and the sponsors' names. A list of coaches/advisors for each sport/activity must be submitted each year (refer to pages 29-34).

Annually the school principal shall make a written report to the Superintendent and Chief Financial & Administrative Officer summarizing the purpose and activities conducted by each activity fund and reflecting the financial condition of the school's activity fund.

The principal shall certify that the information is true and correct.

Copies of reports (including Cash Receipts/Deposits Register, Disbursements/Check Register, Transaction Register/General Ledger, Category/Fund Detail Report, June Bank Reconciliation Report, and copy of June Bank Statement) prepared for the annual independent audit of the school accounts must be turned in to the Designated District

Office (refer to pages 21-24). Year-end reports are due to the designated District Office by October 15th. These reports will be available to parents and members of the community upon request.

An annual audit of all schools' activity funds for each fiscal year (July 1 through June 30) will be conducted by the District's independent auditors.

All financial records shall be retained on file for five (5) years.

Designated District Office for Activity Fund Documentation

Gabbs School	Tonopah District Office
Tonopah Schools	Tonopah District Office
Round Mountain Schools	Tonopah District Office
Duckwater School	Tonopah District Office
Beatty Schools	Pahrump District Office
Amargosa School	Pahrump District Office
Pahrump Schools	Pahrump District Office

ACCOUNTING INSTRUCTIONS

The following items are supplemental to the RESPONSIBILITIES and POLICY sections and intended to clarify procedures referenced in Policy.

Cash

1. All cash and checks collected by secretaries, teachers and students for school sponsored activities, organizations, fundraisers, projects, etc. must be turned in to the school office daily. Receipts are to be written for all cash and checks turned in to the school office and deposited into the school checking account weekly.

Checking Account

1. One bank checking account is to be maintained at each school, except with approval from the Superintendent and Chief Financial & Administrative Officer. District approved software shall be used to record transactions, track income and expenses by activity/category and to reconcile the checking account with the bank statement.
2. Bank accounts are to be reconciled within two weeks of receipt of the bank statement.
3. Two authorized signatures are required on every check written. The authorized signatures on the bank account will be the principal and designated responsible adult employee alternate(s). It is suggested that at least four adults be made authorized signers on the account to allow for the absence of several authorized signers at the same time. The person who is responsible for performing the bank reconciliation may only sign a check in the event that two other signatories are not available as a last resort - this should be documented. The alternates should have guidelines on what checks would need signatures in the principal's absence.
Checks are not to be pre-signed.

Petty Cash

Petty Cash funds may be requested in writing for special circumstances (example: schools that do not have direct access to a bank or area stores do not accept checks).

START-UP CASH - CASH BOX

1. Each school may keep a pre approved amount of cash on hand for making change at activity fund/athletic events. The Start-up Cash form (refer to page 41) must be signed by the principal and turned into the Chief Financial and Administrative Officer for final authorization and approval. This approved form will be maintained with all other activity fund paperwork.
2. The Start-up Cash will be taken from one of the activity fund accounts at the beginning of each year and deposited back into that same account at the end of the year, before the year-end reports are final.
3. The Start-up Cash will be counted, verified and initialed before being checked out of the school office for an event on the Log Control Sheet. At the end of an event this amount will be subtracted from the final cash balance to arrive at revenues for the event (examples pages 49 & 55).
4. Funds from the Cash Box may be used to buy supplies during an event only as a last resort. The cash used to buy these supplies cannot exceed revenues for the given event. The receipts must be turned in with the cash from sales and recorded on the cash count sheet. For example: If the beginning cash balance is \$50.00 and receipts for the event is \$25.00, the event manager may only use the additional \$25.00 to purchase needed supplies. The Start-up Cash is not to be used to purchase supplies or be used as Petty Cash under any circumstances.
5. This Start-up Cash will be maintained in a safe and secure location. At no time will this cash be of a greater amount than on the authorized form without prior written approval from the Chief Financial and Administrative Officer.

CASH RECEIPTS/DEPOSITS

1. Pre-numbered triplicate cash receipt books shall be used to record all monies received. Receipt books will be available from the District Warehouse for the school office and to all organizations for the receipt of money.
2. Receipts will be written for all cash and checks received in the office. The total dollar amount of the receipts written must equal the amount deposited into the bank. Individual receipts or receipt totals by category shall be entered in the check register when the deposits are made. If receipt totals are entered into the check register, the receipt numbers included should be noted on the deposit or activity income recap sheet (example pages 48 & 49). Deposits are to be made up at least weekly as per district policy. In no case will cash be kept in the building longer than one week (*Refer to Administrative Regulation 3800*).
3. All cash receipts must be signed by the individual collecting the cash. It is at the discretion of the school whether or not the cash must be counted in the presence of the individual turning it over and whether or not the individual turning in money must also sign the receipt (see 6 below).
4. Cash receipts should designate the type of revenue received (example: CPR Training).
5. Monies remitted to the school office by organizations must be in an activity income envelope or in a secure bag/large envelope with enclosed recap sheet (example pages 49 & 55) with a witness and supervisor signature. Duplicate receipts issued at the fundraiser must also be turned in.
6. Some activities, such as bake sales, are of a nature that the use of numerical receipts is not feasible. When the activity is complete, the cash received must be immediately counted in the presence of a student and supervisor. An activity income envelope or recap sheet must be completed and signed by the student and supervisor, indicating they both agree to the cash collected. The envelope must be sealed and turned in to the school office. The secretary shall count the cash in the presence of the sponsor if at all possible. The secretary will issue a signed receipt to the organization remitting the funds. If the cash cannot be counted at

- the time it is remitted to the office, then the sealed envelope should be placed in a secure and locked location and counted within one week in the presence of two people who will both sign the receipt. Any differences in amounts must be resolved immediately.
7. School events - School events run by schools require admission. These events should be controlled by ticket sales. Tickets must be numerically controlled. If the admission price varies due to age (adult/child, etc.), then color-coded tickets should be used. When the event is over, a ticket/cash reconciliation sheet (example page 55) must be completed. Two individuals must count the cash received and reconcile it to tickets sold. The reconciliation sheet must be signed by both individuals. The cash shall be remitted to the school office immediately. Turn in receipts that match funds received. A copy of the reconciliation sheet must accompany the cash. The school secretary will write a receipt for the cash received.
 8. Receipt Book, Ticket and Change Control - All receipt books and tickets shall be dispensed by the school office. Log sheets (example page 40) shall be maintained to control the receipts and tickets issued. As organizations need receipts or tickets, the office will assign the organization a book or roll of tickets. The logbook will note the numerical sequence of receipts/tickets issued and cash issued for the change at school events. On a regular basis, the office will review the logbook to be sure all tickets/receipts issued are being accounted for and cash/change has been returned.
 9. Concessions - Cash register use - same as #6 and consider inventory control.

CASH DISBURSEMENTS

1. All expenditures shall be made by check.
Exception: Schools and District departments that have authorization for petty cash funds will follow those guidelines when appropriate.
2. Checks drawn shall have a minimum of two signatures.
3. Purchase orders or vouchers must be used in the expenditure of funds with the sponsor, class or club president and the principal's signatures necessary for approval. Approval must be obtained before any purchase is made.
4. All expenditures must be supported by an invoice (items purchased must be listed on invoice).
5. All payments of invoices must have the following information on the P.O. or voucher/with invoice attached (example pages 51-52):
 - Date Paid
 - Check number
 - Signatures of authorized persons approving expenditure
 - Organization to which the expenditure belongs
6. All checks must be entered into the check register within two (2) weeks. Enter the check in the register to the organization/category to which the expenditure belongs. Accuracy when inputting check amounts is very important. Make sure all checks are entered correctly.
7. Checks that have not cleared the bank in 120 days must be investigated and any problem resolved.

FUNDS / ACTIVITY ACCOUNTS

1. Separate funds will be maintained for each activity/organization in the school and they are to be treated like individual bank accounts. Expenditures shall not be approved unless there are funds in that activity fund to cover it. There may be a few exceptions that will resolve themselves in a short period of time (example, purchasing pencils for a fund-raiser may temporarily put the category in the minus).

2. The Itemized Category Detail Report (example page 23) will include the current available cash balance for each activity fund. The report will list all receipts/deposits made and checks written year to date. This report is to be produced each month for each activity/organization and distributed to the sponsors. In addition, a detail report shall be given to the principal monthly.

3. The total on the Category Report must equal the Check Register balance for the same date.

BANK RECONCILIATION

The Bank Reconciliation Activity on the approved software is to be performed within two weeks of receipt of the Bank Statement. The Reconciliation Reports must be printed each month (example pages 22-24). Any discrepancies are to be researched and corrected immediately. Keep this with your bank statement. Report any problems or unusual activities to the Designated District Office.

ACCOUNTING CONSIDERATIONS

1. All transactions are to be recorded in the approved software accounting register.
2. Reports to be produced monthly will include (examples pages 21-24):
 - Bank Reconciliation Report (Copy to the Designated District Office)
 - Category Detail Report (Copy to Sponsors/Advisors and Principal)
 - Category Summary Report (Copy to the Designated District Office)
3. At the conclusion of the fiscal year, year-to-date reports will be run for the auditors (examples pages 25-27). Totals for **a - b = c** (Total of Cash Receipts Register minus Disbursement Register equals Total on Transaction Register) and **c = d** (Total of Transaction Register equals Total on Category Detail Report)
 - a.** Cash Receipts/Deposits Register for year (Beginning Balances and all Deposits made for year).
 - b.** Disbursements/Checks Register for year (All checks written for year).
 - c.** Transaction Register/General Ledger for year (All entries for year by date).
 - d.** Category Detail Report of every activity/organization for the year.
 - e.** Bank Reconciliation Report for end of year and copy of bank statement.
4. The sheet acknowledging completion of the monthly procedures (refer page 21) must be sent to the Designated District Office upon completion of bank reconciliation with required reports attached.
5. Each school's documentation will be monitored regularly.

**NYE COUNTY SCHOOL DISTRICT
(NAME OF SCHOOL)**

END OF MONTH ACCOUNTING CHECKLIST

FOR THE BANK STATEMENT FROM _____ TO _____ YR _____

_____ Bank Statement has been reconciled on Quicken and Reconciliation Report has been printed. Date Completed _____
ATTACH COPY OF RECONCILIATION REPORT and FRONT PAGE OF BANK STATEMENT.

_____ Receipts written equals deposits made for bank statement period.

_____ Every check written has complete documentation.

_____ Category Detail Reports have been distributed to sponsors and principal.
ATTACH CATEGORY SUMMARY REPORT.

Please identify any problems with reconciliation, payment documentation, Quicken Program and justify all negative balances indicating when they will be corrected:

Secretary's Signature

Date

Principal's Approval

Date

This form is to be sent to the Designated District Office upon the completion of the Reconciliation. (Within 2 weeks of receipt of Bank Statement).

Reconciliation Summary

BANK STATEMENT - CLEARED TRANSACTIONS

Previous Balance:			<u>738.17</u>
Checks and Payments	0	Items	0.00
Deposits and Other Credits	2	Items	160.06
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			<u>898.23</u>

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			<u>898.23</u>
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 2/28/2006:			<u>898.23</u>
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			898.23

Itemized Categories OR Category Detail Report

7/1/2005 through 3/13/2006

2/10/2006

Page 1

Date	Account	Num	Description	Memo	Cir	Amount
Income						898.23
CPR Training						504.70
10/13/2005	SDO...DEP		CPR Training	10/5/2006	R	240.00
10/20/2005	SDO...DEP		CPR Training	10/19/2006	R	320.00
10/25/2005	SDO...1001		John Smith	10/5-10/19...	R	-150.00
10/26/2005	SDO...1002		Jane Smith	10/5 class	R	-60.00
10/31/2005	SDO...DEP		Interest Earned		R	0.02
11/30/2005	SDO...1003		John Smith	CPR Supplies	R	-5.38
11/30/2005	SDO...DEP		Interest Earned		R	0.03
12/30/2005	SDO...DEP		Interest Earned		R	0.03
2/22/2006	SDO...DEP		Deposit	CPR Training	R	160.00
MISC						40.00
9/23/2005	SDO...DEP		NCSD	From Gener...	R	100.00
10/6/2005	SDO...		Check Order		R	-60.00
Transportation						330.17
1/17/2006	SDO...DEP		Deposit	Opening Bal..	R	259.56
1/24/2006	SDO...DEP		Deposit	Transportation	R	70.61
Vending Machine						23.36
1/17/2006	SDO...DEP		Deposit	Janes Vendi...	R	23.25
1/31/2006	SDO...DEP		Interest Earned		R	0.05
2/28/2006	SDO...DEP		Interest Earned		R	0.06
OVERALL TOTAL						898.23

Run this report or individual fund reports monthly and give to the appropriate Sponsors/Advisors.
Run for Auditors at end of year. Include a memo to Sponsors/Advisors similar to this.

TO: (Sponsor Name)

FROM: (Secretary)

DATE: (Date report through)

RE: (Category Name)

Attached is the detail for your activity as of the above date.
Please check it over for accuracy and notify me if anything is missing or needs to be corrected.

Thank you

CATEGORY SUMMARY REPORT

7/1/2005 through 2/28/2006

2/10/2006

Page 1

Category Description	7/1/2005- 2/28/2006
INCOME	
CPR Training	504.70
Misc	40.00
Transportation	330.17
Vending Machine	23.36
TOTAL INCOME	898.23
OVERALL TOTAL	898.23

Run this report monthly
Send a copy to Designated District Office with Checklist.
Run one for Auditors at end of year

Cash Receipts / Deposits Report

7/1/2005 through 2/28/2006

7/10/2006

Page 1

Date	Account t	Num	Description	Memo	Category	Cir	Amount
9/22/2005	SDO...		Opening Bala...	[SDO...		R	0.00
9/23/2005	SDO...	DEP	NCSD	From Gener...	MISC	R	100.00
10/13/2005	SDO...	DEP	CPR Training	10/5/2006		R	240.00
10/20/2005	SDO...	DEP	CPR Training	10/19/2006		R	320.00
10/31/2005	SDO...	DEP	Interest Earned			R	0.02
11/30/2005	SDO...	DEP	Interest Earned			R	0.03
12/30/2005	SDO...	DEP	Interest Earned			R	0.03
1/17/2006	SDO...	DEP	S Deposit	Vending Mac...	-Split-	R	282.81
1/24/2006	SDO...	DEP	Deposit	Transportation		R	70.61
1/31/2006	SDO...	DEP	Interest Earned			R	0.05
2/22/2006	SDO...	DEP	Deposit	CPR Training		R	160.00
2/28/2006	SDO...	DEP	Interest Earned			R	0.06
<hr/>							
7/1/2005 - 6/30/2006							1,173.61
<hr/>							
TOTAL INFLOWS							1,173.61
<hr/>							
TOTAL OUTFLOWS							0.00
<hr/>							
NET TOTAL							1,173.61

Run this report annually for the Auditors
Send a copy to designated District Office with year-end Checklist.

Disbursements / Check Register

7/1/2005 through 6/30/2006

7/10/2006

Page 1

Date	Account	Num	Description	Memo	Category	Cir	Amount
10/6/2005	SDO...		Check Order		MISC	R	-60.00
10/25/2005	SDO...	1001	John Smith	10/5-10/19...		R	-150.00
10/26/2005	SDO...	1002	Jane Smith	10/5 class		R	-60.00
11/30/2005	SDO...	1003	John Smith	CPR Supplies		R	-5.38
7/1/2006 - 6/30/2006							-275.38
TOTAL INFLOWS							0.00
TOTAL OUTFLOWS							-275.38
NET TOTAL							-275.38

Run this report annually for the Auditors

Send a copy to designated District Office with year-end Checklist.

YTD Transaction (General Ledger) Report

7/1/2005 through 6/30/2006

7/10/2006

Page 1

Date	Account t	Num	Description	Memo	Category	Cir	Amount
BALANCE 6/30/2005							0.00
9/22/2003	SDO...		Opening Bala...		[SDO...	R	0.00
9/23/2005	SDO...	DEP	NCS D	From Gener...	MISC	R	100.00
10/6/2005	SDO...		Check Order		MISC	R	-60.00
10/13/2005	SDO...	DEP	CPR Training	10/5/2006	CPR Training	R	240.00
10/20/2005	SDO...	DEP	CPR Training	10/19/2006	CPR Training	R	320.00
10/25/2005	SDO...	1001	John Smith	10/5-10/19...	CPR Training	R	-150.00
10/26/2005	SDO...	1002	Jane Smith	10/5 class	CPR Training	R	-60.00
10/31/2005	SDO...	DEP	Interest Earned		CPR Training	R	0.02
11/30/2005	SDO...	1003	John Smith	CPR Supplies	CPR Training	R	-5.38
11/30/2005	SDO...	DEP	Interest Earned		CPR Training	R	0.03
12/30/2005	SDO...	DEP	Interest Earned		CPR Training	R	0.03
1/17/2006	SDO...DEP		S Deposit	Vending Mac	-Split-	R	282.81
1/24/2006	SDO...DEP		Deposit	Transportation		R	70.61
1/31/2006	SDO...DEP		Interest Earned			R	0.05
2/22/2006	SDO... DEP		Deposit	CPR Training		R	160.00
2/28/2006	SDO...DEP		Interest Earned			R	0.06
7/1/2005 - 6/30/2006							898.23
BALANCE 6/30/2006							898.23
TOTAL INFLOWS							1173.61
TOTAL OUTFLOWS							-275.38
NET TOTAL							898.23

Run this report annually for the Auditors
Send a copy to Designated District Office with year-end Checklist.

FORMS:

PAGE: 28 – 44

NYE COUNTY SCHOOL DISTRICT STUDENT ACTIVITIES

PRINCIPAL ACKNOWLEDGEMENT

I understand as SCHOOL PRINCIPAL that I am responsible for adherence to the Nye County School District Student Activity Funds Manual. I am responsible to ensure adherence to all policies and procedures as outlined.

I acknowledge receipt of the Nye County School District Student Activity Funds Manual, VERSION July 2006, which details the policy and procedure and includes sample forms and examples.

I have read the manual and understand my responsibilities.

Print Name

Signature

Date

Name of School _____

I am the sponsor for the following Activity Funds:

SUBMIT SIGNED ACKNOWLEDGEMENT BY 4TH WEEK OF SCHOOL TO THE DESIGNATED DISTRICT OFFICE. UPDATE AS CHANGES OCCUR.

NYE COUNTY SCHOOL DISTRICT STUDENT ACTIVITIES

SCHOOL SECRETARY ACKNOWLEDGEMENT

I understand as SCHOOL SECRETARY that I am responsible for adherence to the Nye County School District Student Activity Funds Manual. I am responsible to ensure adherence to all policies and procedures as outlined. Should it come to my attention in the course of conducting the affairs of the accounts that any Activity/Athletic Sponsor/Advisor fails to comply with the policy or procedure, I am required to report it to the Principal for corrective action.

I acknowledge receipt of the Nye County School District Student Activity Funds Manual, VERSION July 2006, which details the policy and procedure and includes sample forms and examples.

I have read the manual and understand my responsibilities.

Print Name

Signature

Date

Name of School

I am the sponsor for the following Activity Funds.

SUBMIT SIGNED ACKNOWLEDGEMENT BY 4TH WEEK OF SCHOOL TO THE DESIGNATED DISTRICT OFFICE. UPDATE AS CHANGES OCCUR

NYE COUNTY SCHOOL DISTRICT STUDENT ACTIVITIES

PRINCIPAL DESIGNEE/AUTHORIZED SIGNATURE ACKNOWLEDGEMENT

I understand as PRINCIPAL DESIGNEE/AUTHORIZED SIGNATURE that I am responsible for adherence to the Nye County School District Student Activity Funds Manual. I am responsible to ensure adherence to all policies and procedures as outlined. Should it come to my attention in the course of conducting the affairs of the accounts that any Sponsor/Advisor fails to comply with the policy or procedure, I am required to report it to the Principal for corrective action.

I acknowledge receipt of the Nye County School District Student Activity Funds Manual, VERSION July 2006, which details the policy and procedure and includes sample forms and examples.

I have read the manual and understand my responsibilities.

Print Name

Signature

Date

Name of School _____

I am the sponsor for the following Activity Funds:

SUBMIT SIGNED ACKNOWLEDGEMENT BY 4TH WEEK OF SCHOOL TO THE DESIGNATED DISTRICT OFFICE. UPDATE AS CHANGES OCCUR.

NYE COUNTY SCHOOL DISTRICT STUDENT ACTIVITIES

SPONSOR/ADVISOR ACKNOWLEDGEMENT

I understand as SCHOOL SPONSOR/ADVISOR that I am responsible for adherence to the Nye County School District Student Activity Funds Manual. Specifically, I am responsible to ensure adherence to the Cash Receipts/Deposits procedures 5 through 9, Cash Disbursements procedures 3 and 4 and Start-up Cash - Cash Box Procedure.

I acknowledge receipt of the above procedures, VERSION July 2006, which details the policy and procedure and includes sample forms and examples.

I have read the procedures and understand my responsibilities.

Print Name

Signature

Date

Name of School _____

I am the sponsor/advisor for the following Activity Funds:

SUBMIT SIGNED ACKNOWLEDGEMENT BY 4TH WEEK OF SCHOOL TO THE DESIGNATED DISTRICT OFFICE. UPDATE AS CHANGES OCCUR.

**Nye County School District
Request for Start-up Cash - Cash Box
Activity Funds**

Date: _____ Name of School: _____

Amount Requesting: \$ _____

We will abide by the procedures set forth in the Activity Fund Manual, Version 2006.

Name of Fund to be drawn on

Principal's Signature

School Secretary's Signature

To be filled out at the district level.

Date Approved: _____ Amount Approved \$ _____

Chief Financial & Administrative Officer Signature

CC: Designated District Office
Requesting School

**NYE COUNTY SCHOOL DISTRICT
SCHOOL NAME
ACTIVITY INCOME RECAP FORM**

Location/Activity: _____

Date: _____

Activity Fund _____

Number X Denomination = \$

Currency	_____	Misc	_____
	X	20.00	_____
	X	10.00	_____
	X	5.00	_____
	X	1.00	_____

Coin	_____	Misc	_____
	X	0.25	_____
	X	0.10	_____
	X	0.05	_____
	X	0.01	_____

Check total (include calculator tape) _____

Number of Checks _____

Sub Total _____

Less startup cash (if applicable) _____

Less cash paid out (receipts attached) _____

Total Revenue / Deposit **\$** _____

Number of Receipts _____ **from** # _____ **to** # _____

Supervisor Signature

Student / Second Signature

Attach this completed form to sealed envelope containing all money collected.

NYE COUNTY SCHOOL DISTRICT
GATE/TICKET RECONCILIATION SHEET

SCHOOL NAME _____
 DATE _____
 ACTIVITY _____

Tickets Used

Adults From _____ to _____ Total _____
 Child From _____ to _____ Total _____

Adult Tickets Sold _____ X _____ = _____
 Quantity Price

Child Tickets Sold _____ X _____ = _____
 Quantity Price

Total Admission Received _____

Cash Count:

_____	x	100.00	_____	
_____	x	50.00	_____	
_____	x	20.00	_____	
_____	x	10.00	_____	
_____	x	5.00	_____	
_____	x	1.00	_____	
_____	x	Misc	_____	Total Currency _____

_____	x	0.50	_____	
_____	x	0.25	_____	
_____	x	0.10	_____	
_____	x	0.05	_____	
_____	x	0.01	_____	
_____	x	Misc	_____	Total Coin _____

Total Cash _____

Reconciliation

	Total cash counted	_____
	Less startup cash (if applicable)	_____
	Less cash paid out (receipts attached)	_____
	Total Revenue	_____

The above reconciliation is correct.

 REQUIRED SIGNATURE

 REQUIRED SIGNATURE

NYE COUNTY SCHOOL DISTRICT

		SCHOOL NAME		
--	--	-------------	--	--

SCHOOL ACCOUNTS - LOG CONTROL

Receipts Book Number				Ticket Number		Start-up Cash	
Organization							
<u>Date</u>	<u>Issued To</u>	<u>Beg.</u>	<u>End</u>	<u>Beg.</u>	<u>End</u>	<u>\$ Issued</u>	<u>\$ Returned</u>

Tickets should be a separate color for adult vs. child admission.

PURCHASE ORDER

SCHOOL NAME
NAME OF FUND

INDICATE
CHECK #
CHECK DATE:
CHECK AMOUNT HERE:

ATTACH INVOICE TO THIS FORM

PURCHASE ORDER

NO: _____

VENDOR _____

Description of Purchase

APPROVAL _____

Sponsor

APPROVAL _____

Club President

APPROVAL _____

Principal

Example: Voucher to be filled out by office or club for expenditures.

School Voucher

SCHOOL NAME

CHECK NUMBER _____

CHECK DATE _____

CHECK AMOUNT _____

INVOICE ATTACHED _____

VENDOR NAME _____

FOR: _____

CHARGE TO: (CATEGORY) _____

APPROVALS:

Sponsor (If Applicable)

Club President (If Applicable)

Principal

STATE TAX EXEMPT LETTER



KENNY C. GUINN
Governor
BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission
CHARLES E. CHINNOCK
Executive Director

STATE OF NEVADA DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>
1550 E. College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
In State Toll Free (800) 992-0900

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

September 1, 2005

ACCOUNT NO.: RCE-001-118

THIS LETTER HAS NO EXPIRATION DATE

NYE COUNTY SCHOOL DISTRICT
122 MILITARY CIRCLE
TONOPAH NV 89049

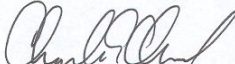
Pursuant to NRS 372.325 and related statutes, NYE COUNTY SCHOOL DISTRICT has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by NYE COUNTY SCHOOL DISTRICT are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

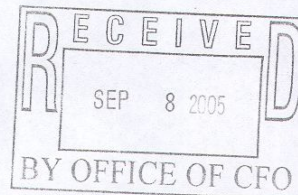
Vendors selling tangible personal property to NYE COUNTY SCHOOL DISTRICT are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,


Charles E. Chinnock
Executive Director



FEDERAL TAX EXEMPT LETTER

Form 637 (Rev. February 1990) Department of the Treasury Internal Revenue Service	Application for Registration (For Certain Excise Tax Transactions) For Paperwork Reduction Act Notice, see the separate instructions.	OMB No. 1545-0014 Expires 10-31-92
		Send Both Copies to IRS.
Please type or print	Name of individual, corporation, partnership, association, etc. WYE COUNTY SCHOOL DISTRICT	Employer identification number 88-600-1054-W
	Business name, if different from above APPROVED	Telephone number (702) 482-6258
	Business address (including number and street) P.O. BOX 113, MILITARY CIRCLE	
	City, state, and ZIP code TOWSON, NEVADA 89049	
a Will you be required to file Form 720, Quarterly Federal Excise Tax Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		b Have you previously applied for a Certificate of Registry or had a Certificate of Registry revoked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Application is hereby made for a Certificate of Registry in the name(s) indicated above. 1 Enter your business activity, such as manufacturing, importing, wholesaling, etc. PUBLIC EDUCATION 2 Enter the products you sell and/or buy FUEL, EDUCATIONAL SUPPLIES, EQUIPMENT, ETC. 3 Enter a letter for each category for which you are applying. (See Registration Categories on page 1 of the separate instructions.)		
I affirm that this certificate will be used as specified in applicable provisions of law and regulations, and I understand that misuse of this certificate will lead to its revocation and/or the penalties provided by law. Under penalties of perjury I declare that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.		
Signature Robert W. Ragae	Title SUPERINTENDENT	Date 5-16-91
(Please type or print name below your signature.)		
District Director's Validation.—A Certificate of Registry for the above applicant is hereby APPROVED and issued under the number shown. Robert E. Withers District Director of Internal Revenue		Registration No. 88-91-0624 K Date 6/19/91 U.S. Dept. 1990-263-151/00070

EXAMPLES:

PAGE: 45 – 56

SCHOOL OFFICE RECEIPT

No _____ 20 _____											
<i>Received from</i> _____ (TEACHER'S NAME)											
_____ Dollars											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Amt of Account</td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> <tr> <td style="text-align: center;">Amt Paid</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Balance Due</td> <td></td> <td></td> </tr> </table>	Amt of Account			Amt Paid			Balance Due			_____ Optional Sponsor Signature \$ _____ School Secretary Signature	
Amt of Account											
Amt Paid											
Balance Due											

Use Triplicate Prenumbered receipts only

- Top copy payer
- 2nd copy w/deposit
- 3rd copy keep in receipt book

SPONSOR RECEIPT

No	_____ 20 _____										
	<i>Received from</i> _____	(STUDENT'S NAME)									
	_____ Dollars										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Amt of Account</td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> <tr> <td style="text-align: center;">Amt Paid</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Balance Due</td> <td></td> <td></td> </tr> </table>	Amt of Account			Amt Paid			Balance Due			_____	(ACTIVITY FUND NAME)
Amt of Account											
Amt Paid											
Balance Due											
	\$ _____	SPONSOR/MONEY COLLECTOR									

Use Triplicate Prenumbered receipts only

- Top copy payer
- 2nd copy w/deposit
- 3rd copy keep in receipt book

DEPOSIT RECAP SHEET

SCHOOL NAME

Deposit Record for: 2-15-06
Date

Activity Name	Amount of Deposit
CPR Training	160.00

Total Currency	<u>20.00</u>
Total Coin	<u> </u>
Total Checks	<u>140.00</u>
TOTAL DEPOSIT	<u><u>160.00</u></u>

TOTAL DEPOSIT \$ 160.00

Receipt numbers used for this deposit are from 250 through 250

Attach copy of deposit to this form

Deposit made by Jane Doe

**NYE COUNTY SCHOOL DISTRICT
SCHOOL NAME
ACTIVITY INCOME RECAP FORM**

Location/Activity: Middle School

Date: 2-10-06

Activity Fund CPR Training

Number X Denomination = \$

Currency			Misc	
	<u> 1 </u>	X	20.00	<u> 20.00 </u>
	<u> 1 </u>	X	10.00	<u> 10.00 </u>
	<u> 2 </u>	X	5.00	<u> 10.00 </u>
	<u> 5 </u>	X	1.00	<u> 5.00 </u>

Coin			Misc	
		X	0.25	<u> </u>
		X	0.10	<u> </u>
		X	0.05	<u> </u>
		X	0.01	<u> </u>

Check total (include calculator tape)	<u> 140.00 </u>
Number of Checks _____	
Sub Total	<u> 185.00 </u>
Less startup cash (if applicable)	<u> 25.00 </u>
Less cash paid out (receipts attached)	<u> .00 </u>
Total Revenue / Deposit	<u> \$ 160.00 </u>

Number of Receipts 7 from # 1223 to # 1230

Jane Doe

Supervisor Signature

Ms. Right

Student / Second Signature

Attach this completed form to sealed envelope containing all money collected.

No		. <u>1223</u>		<u>2-10</u>		20 <u>06</u>	
<i>Received from</i>		<u>James Smith</u>					
Twenty and 00/100*****		Dollars					
Amt of Account			<u>CPR Training</u>				
Amt Paid			<u>\$ 20.00</u>				
Balance Due			<u><i>Jane Smith</i></u>				

Attach copy of all Sponsor receipts to Activity Income Recap

NYE COUNTY SCHOOL DISTRICT

		SCHOOL NAME		
--	--	-------------	--	--

SCHOOL ACCOUNTS - LOG CONTROL

Receipts Book Number				Tickets Number		Petty Cash Change	
Organization							
Date	Issued To	Req.	End	Req.	End	Issued	Returned
10-5-06	CPR Training	1223	1230				

No		. <u>250</u>		<u>2-11</u>		20 <u>06</u>	
<i>Received from</i>		<u>CPR Training</u>					
One hundred sixty dollars and 00/100*****		Dollars					
Amt of Account			<u><i>Mr. Health</i></u>				
Amt Paid			<u>\$160.00</u>				
Balance Due			<u><i>Ms. Right</i></u>				

School Voucher
SCHOOL NAME

CHECK NUMBER 1002

CHECK DATE 10/26/06

CHECK AMOUNT \$60.00

INVOICE ATTACHED # 5

VENDOR NAME Jane Smith

FOR: CPR Instructor 10-5-06 Class

CHARGE TO: (CATEGORY) CPR Training

APPROVALS: *Dr. Johnson*
Principal

Mr. Health
Sponsor (If Applicable)

NA
Club President (if Applicable)

Attach copy of invoice and copy of check to the School Voucher or Purchase Order.

SCHOOL NAME

INDICATE

CHECK # 1002
CHECK DATE: 10-26-06
CHECK AMOUNT HERE: \$ 60.00

ATTACH INVOICE TO THIS FORM

PURCHASE ORDER

NO: 25

VENDOR Jane Smith .
CPR INSTRUCTION INC
100 Health Way
Pahrump, NV 89048

RE: CPR Training

Teach 1 CPR Class on October 5, 2006

Location: Middle School

APPROVAL Mr. Health
Sponsor

APPROVAL NA
Club President

APPROVAL Dr. Johnson
Principal

Attach copy of invoice and copy of check to the School Voucher or Purchase Order.

Jane Smith
CPR INSTRUCTION INC
100 Health Way
Pahrump, NV 89048

INVOICE #5

DATE

TERMS: UPON RECEIPT

PO # 25

Services provided to Nye County School District
100 Education Way
Pahrump, NV 89048

A 4 hour CPR class was held on October 5, 2006 at the Middle School.

8 students trained

Total amount due \$60.00

Please remit to the above address

NYE COUNTY SCHOOL DISTRICT
SCHOOL NAME

CHECK # 1002
94-72/9999

Date 10/26/06

Pay to: Jane Smith

Amount \$ 60.00

Amount **Sixty and 00/100*****Dollars

FOR CPR Training

TWO Signatures Required

ANY BANK OF NEVADA

NYE COUNTY SCHOOL DISTRICT

GATE/TICKET RECONCILIATION SHEET

SCHOOL	<u>High School</u>
DATE	<u>2/28/2006</u>
ACTIVITY	<u>Football Game - White Pine</u>

Tickets Used

Adults From	<u>88001</u>	to	<u>88051</u>	Total	<u>50</u>
Child From	<u>13001</u>	to	<u>13101</u>	Total	<u>100</u>
Adult Tickets Sold	<u>50</u>	X	<u>1.00</u>	=	<u>50.00</u>
	Quantity		Price		
Child Tickets Sold	<u>100</u>	X	<u>0.50</u>	=	<u>50.00</u>
	Quantity		Price		
Total Admission Received					<u><u>100.00</u></u>

Cash Count:

<u> </u>	x	100.00	<u> </u>		
<u> </u>	x	50.00	<u> </u>		
<u> 2 </u>	x	20.00	<u> 40.00</u>		
<u> 1 </u>	x	10.00	<u> 10.00</u>		
<u> 3 </u>	x	5.00	<u> 15.00</u>		
<u> 32 </u>	x	1.00	<u> 32.00</u>		
<u> </u>	x	Misc	<u> </u>	Total Currency	<u>97.00</u>
<u> </u>	x	0.50	<u> </u>		
<u> 92 </u>	x	0.25	<u> 23.00</u>		
<u> 33 </u>	x	0.10	<u> 3.30</u>		
<u> 32 </u>	x	0.05	<u> 1.60</u>		
<u> 10 </u>	x	0.01	<u> 0.10</u>		
<u> </u>	x	Misc	<u> </u>	Total Coin	<u>28.00</u>
Total Cash					<u><u>\$ 125.00</u></u>

Reconciliation

Total cash counted	<u>125.00</u>
Less startup cash (if applicable)	<u>25.00</u>
Less cash paid out (receipts attached)	<u>2.50</u>
Total Revenue	<u><u>97.50</u></u>

The above reconciliation is correct.

Counter 1
REQUIRED SIGNATURE

Counter 2
REQUIRED SIGNATURE

SCHOOL EVENTS CONTROLLED BY TICKET SALES

SAMPLE TICKETS

ADULT \$1.00



CHILD \$.50



Use Different colored tickets for Adult and Children

COMMUNITY INVOLVEMENT IN SCHOOL ELECTIONS

Any election to authorize bonded indebtedness will be held on dates in accordance with state law.

In addition to the other provisions of law pertaining to the conduct of bond elections, the clerk of the Board (or his/her designee) will provide for written notification of the election to be sent to each household in the district not more than 30 days nor less than ten days prior to the election.

The notice will contain only the date of the election, the location of polling places at which registered electors may vote and a statement which indicates the amount of proposed bonded indebtedness, the maximum interest rate at which the indebtedness may be incurred, and the maximum period of time within which the debt will be paid.

Expenditures of any school district funds or in-kind services to otherwise inform voters about the issues in the bond election must be specifically authorized by the Board. The information disseminated about election issues will be fair and balanced in accordance with law.

While the Board may, and should, provide the public with information on school building needs, it may not authorize the use of District funds to advocate "yes" votes on bond issues.

As the need for bond issues support arises, a citizens' committee may be encouraged to form for the purpose of promoting the passage of the bond issue and collecting funds needed for such promotion.

Reviewed: February 22, 2005
Adopted: September 25, 1996
Revised:

NEPN/NSBA Classification: KCCA

Legal Reference: NRS 387.328, 387.3285, 387.3287, 387.331, 387.335

1650

POLITICAL CANDIDATES

The Board is a non-partisan public body and, as such, will not endorse political candidates. The Board may, from time to time, support positions on public issues that impact the school district. Neither staff nor students will disseminate candidate campaign materials from school district sites nor will district facilities, equipment, or other resources be used to disseminate candidate campaign materials.

Reviewed: February 22, 2005
Adopted: September 25, 1996
Revised:

NEPN/NSBA Classification: KHE
Legal Reference:

3440

CREDIT CARDS

The Board of Trustees may authorize the Superintendent/designee to apply for credit cards. Credit cards will be issued only in the name of the school district and only when authorized by the Board of Trustees. All cards will be under the supervision of the Chief Financial and Administrative Officer or his/her designee.

Credit cards may be issued to high schools for the sole purpose of holding room reservations for athletic travel and staff travel to authorized training or conferences. Cards may be issued to the Grants Department for travel expenses and incidental expenses such as books or other materials as long as such expenses are pre-authorized. Receipts for credit card purchases are required immediately upon return.

Credit cards for vehicle fuel will not be kept in privately-owned vehicles.

Reviewed: April 12, 2005
Adopted: December 10, 2003
Revised:

NEPN/NSBA Classification: DGD
Legal Reference:

TITLE: 3440 – Credit Cards

PURPOSE AND BACKGROUND: To provide guidelines for the issuance and use of credit cards

APPLICABILITY: Employees authorized to use district-issued credit cards

MONITORING RESPONSIBILITY: Chief Financial and Administrative Officer

OUTLINE OF PROCEDURE:

NCSD may provide for the issuance of a limited number of credit cards to be used to hold room reservations for athletic trips or to the Grants Department for authorized travel to training or conferences by employees and pre-authorized books or supplies at such conferences and other supplies or utilities as deemed appropriate by the Chief Financial and Administrative Officer. Credit cards will only be issued with the specific approval of the Board of Trustees and will be issued only in the name of the NCSD. A District Employee Agreement must be completed before a credit card will be released. The following guidelines will be in effect:

1. The person to whom a credit card is issued is responsible for its proper use.
2. The total value of a transaction will not exceed \$1000 unless authorized by the Chief Financial and Administrative Officer for specialized purposes such as travel expenses. Any attempt to circumvent the limitation will result in revocation of the authorization to use the credit card. Such circumvention includes, but is not limited to, initiating multiple transactions or dating transactions to cover purchases more than \$1000.
3. All items purchased must be immediately available at the time of purchase. No backorders will be allowed.
4. The credit card will not be used for the following:
 - Personal purchases or personal travel expenses. (NOTE: Disciplinary action may be taken against any individual who makes personal or unauthorized purchases. In addition, the individual will be required to immediately reimburse the District for all such purposes.)
 - A single purchase that exceeds \$1000 without prior approval.
 - Cash advances.
 - Equipment that must be tracked as a fixed asset.
 - Orders without physical possession of the credit card.
 - Purchases not clearly identified in the budget.
 - Services requiring an IRS 1099 form (Personal/Professional Services).
 - Purchase of food/beverages except for use in home economics classes, for a special education program or with prior written approval of the Chief Financial and Administrative Officer.
 - Construction services of any kind.
 - Items stocked in the District warehouse.
 - Items that are available under District contracts.

- Purchase of gift cards.

5. Credit card privileges will be revoked for the following reasons:

- Making personal purchases or paying for personal travel expenses.
- Placing orders without physical possession of the credit card.
- Splitting transactions to circumvent the transaction limit of \$1000.
- One incident of lost or stolen card.
- Purchasing equipment that is required to be accounted for as a fixed asset.
- Not maintaining the Credit Card Purchasing Log or not submitting the log to the “Accounts Payable Department – SDO” by the 5th of each month.

The credit card must be checked out on the Purchasing Log for each transaction. Photocopying the card for distribution among employees is prohibited.

Credit cards that are revoked may only be reinstated upon written approval from the Chief Financial and Administrative Officer or Superintendent.

6. All travel-related expenditures require an approved requisition. Airline tickets purchased with the credit card cannot include any personal legs of travel. Hotel expenses should only include room and tax, if any. The employee must pay all incidentals at check-out with cash, check or personal credit card. Incidentals include, but are not limited to, room service, telephone, movies or anything other than room and tax. Should any incidentals be charged to the credit card, reimbursement must be made to the District.
7. An employee who makes personal or unauthorized purchases or carelessly uses the credit card will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the bank in connection with the misuse. The employee may also be subject to disciplinary action.
8. The Credit Card Department will review the Credit Card Purchasing Log submitted by each unit to determine if there has been any unauthorized use of a credit card. This department will request additional information if any transactions or attempted use appear to be unauthorized. Periodic audits will be conducted to ensure that all schools and departments are complying with the established credit card policies and procedures.
9. The Credit Card Purchasing Log will be submitted to the “Accounts Payable Department – SDO” by the 5th of each month. Properly executed approved and coded requisitions for each purchase, along with corresponding receipts, will accompany the Log unless the requisitions were previously submitted to the Southern District Office.

Receipt Requirements

Regardless of the method used for obtaining goods, the District employee must obtain an itemized receipt for all credit card transactions. The itemized receipt must include the date,

description of the items purchased, the quantity, the amount, shipping charges (if applicable) and the total.

If the order is phoned, faxed or mailed, the employee must advise the merchant verbally or on the written transmittal that an itemized receipt must be provided with the shipment or faxed to the employee. Internet orders should be printed after the order is completed and prior to exiting the website.

Receipts are to be attached to the purchasing card log and retained for five years.

Should the receipt be lost, the employee must attempt to obtain a duplicate copy from the vendor. If the employee is unsuccessful in securing a duplicate copy, he/she will draft an explanation, including a description of the items purchased, date of purchase, merchant's name and reason for the lack of supporting documentation. This written explanation must be signed by the employee. The employee's supervisor must also review and sign the written explanation attached to the purchasing log.

10. The employee making a purchase for books or supplies is responsible for informing the merchant that the goods are exempt from sales tax by statute. It is the responsibility of the Principal or Department Head to contact the merchant if sales tax is erroneously charged. It is responsibility of neither the Credit Card Department nor the bank for such notification.
11. If making a purchase in person, valid District identification will be required. Each credit card will be stamped on the back "NCS D I.D. REQUIRED." The employee using the credit card will retain the invoice **AND** customer copy of the charge receipt. Prior to signing this slip, the employee is responsible for making sure that the invoice and cash register receipt fully describe the item(s) and excludes sales tax. A copy of the tax exempt letter will be provided to each principal or may be obtained through the Credit Card Department.
12. If items purchased by credit card are found to be unacceptable, the employee who made the purchase is responsible for obtaining replacement or correction of the item as soon as possible. If the merchant has not replaced or corrected the item in a timely manner (one month), then the purchase will be considered in dispute by the unit making the purchase.
13. If an item is returned and a credit received, the information will be recorded on the Credit Card Purchasing Log as a credit.
14. It is the responsibility of the Principal or Department Head to safeguard the credit card and the credit card number to the same degree that a reasonable person would safeguard their own personal credit information. The credit card should be kept in a safe and secure location when not in use. The Principal or Department Head will not allow anyone to use his account number other than a District employee assigned to his unit who has on file at the site a completed and signed District Employee Agreement. A violation of this trust will result in the withdrawal of the credit card to that unit and disciplinary action.

15. If a credit card is lost or stolen, the Principal or Department Head will **IMMEDIATELY NOTIFY THE BANK AT 800-316-6056, 24 HOURS A DAY**, as well as the Chief Financial and Administrative Officer. Any card that is subsequently found after being reported lost or stolen will be cut into pieces and returned to the Chief Financial and Administrative Officer.
16. Prior to separation from the District or transfer to a different unit within the District, the Principal or Department Head will surrender any credit card issued to that person as well as any outstanding purchasing logs.
17. For a transaction to be expensed within the current fiscal year, the transaction date must fall between July 1 through June 30 of the current fiscal year, and the transaction must appear on the last transaction report for the period ended June 30. Merchants do not always process transactions on the day the order is placed. For this reason, it is suggested that any charges to the credit card be avoided after June 20.
18. Disputes/Billing Errors/Fraud Charges

If a disputed charge cannot be resolved directly with a merchant, a completed Credit Card Dispute Form should be faxed to the Southern District Office Credit Card Department at 775-727-7768 along with a copy of the Monthly Statement and a copy of the sales receipt or invoice. The signed original should be maintained with the Credit Card Log and documentation. The Credit Card Dispute form should only be used after the merchant and the cardholder or administrator have failed to resolve the dispute or it is a billing error. The form must be completed, signed and faxed to the Southern District Office Credit Card Department within 60 days of the post date. Forms received after the 60-day deadline will be returned to the School Principal or Support Unit Administrator.

Any erroneous transaction charged should be treated as a dispute. The cardholder or administrator must first contact the vendor to obtain a credit. If the cardholder or administrator is unable to resolve the dispute, see dispute procedures.

Any transactions resulting from the loss or theft of the credit card should be treated as a dispute. The cardholder or administrator must immediately contact the Southern District Office Credit Card Department to close the card. The Southern District Office Credit Card Department will file the disputes for any fraudulent charges.

All fraud charges must be coded online and the subsequent credit posted to the same expense account.

19. Administrator Responsibilities

- Verify each transaction on the monthly report against the receipts and credit card logs. The administrator will sign the monthly report after it has been reviewed.

- Review all monthly transactions to ensure they are for District instructional or work-related use.
- Review the budget coding and approve all transactions online by the established deadlines.

20. Cardholder Responsibilities

- Print the monthly report after all coding has been completed.
- Review the report for accuracy and verify each transaction with the credit card log and receipts.
- Contact the vendor to resolve any billing discrepancies.
- Allocate the appropriate budget information to each transaction online at www.paymentnet.com by the established deadline. However, it is recommended that it is done on a weekly basis.
- After each transaction has been verified, reviewed and coded, the cardholder should sign the monthly report. Forward the monthly report, the credit card log and the receipts to the administrator for approval.
- Transactions, along with any budget information, are uploaded to the General Ledger each month. Once the transactions appear in the school's budget, the school must submit a request to the administrator to make any budget changes.

References:

Revisions:

Effective Date: January 3, 2006

NEPN/NSBA

Classification: DGD

15. Update on Board Goals

Jerry Hill provided information to the board on the issues of equity of opportunity and career and technical education courses. He explained that having five high schools of varying sizes presents difficulties regarding opportunities, but the symbiotic relationship with Community College of Southern Nevada has helped. They will be setting up the Plato system to offer classes in virtually all subjects via the Internet, which will accommodate classes of just one student. A server must be purchased. Plato will do the field engineering and train staff from each site to operate it. The District has been offered entry into their virtual school. Mrs. Wescoatt thanked Mr. Hill for the outstanding job.

16. Discussion/Possible Decision Regarding Restructuring of Board Agenda

Mrs. Wescoatt said starting in December committees will meet after board meetings, alternating committees. Dr. Roberts cautioned that committees must post agendas for each meeting. Dennis Keating made the motion to restructure committee meetings to be held after regular board meetings. Nicole Genet seconded, and a unanimous vote was recorded. Mrs. Wescoatt said only one or two committees will meet each time, and only committee members will attend. She clarified that the only committees that will meet after board meetings are the ones that all members sit on.

17. Decision Regarding Request for Purchase of Fuel Dispensing System

Mr. McRae said the school district used to have a fueling system, but it was cleaned up in the early 90's. The current county fueling system is a cooperative system, but the move to the present bus yard has made distance a problem. At times, it is cheaper to purchase from local retailers. He said if the District wants to go to clean fuel or buy fuel from a broker, the District could realize a savings of 20 to 25 cents per gallon. It would only affect Pahrump. Tracie Ward made the motion to approve purchase of a fuel system pending funding. Dennis Keating seconded, and the vote was unanimous in favor. Mr. Ritchie suggested funding through PETT, grants or whatever is left over from installing modulares. Dr. Roberts said this would help the District in emergency capability.

18. Decision Regarding Commercial Card Agreement with JP Morgan Chase Bank

Mr. Ritchie said the credit cards would be used for athletic travel, by the grant department and to pay recurring bills to speed up the bill paying process. If there was any abuse, the card would be pulled and the individual denied future use. The District's policy was based on Clark County's. He was happy with the training received so far. Tracie Ward made the motion to approve the request, and Cindy Marcotte seconded. Mrs. Murphy asked if there would be individual names on the cards. Mr. Ritchie said there would be 54 cards with the school district name, and the back would state "ID must be shown." There would be a \$1000 per day limit. Purchases for the grant department would still require pre-approval to verify that charges are approved and allowable. Cards would have to be checked out. Mrs. Marcotte said a lot of places don't even turn the credit card over.

Dr. Roberts said as long as there are controls in place, it is a much more efficient way to operate. Mrs. Forsgren said she was not opposed to it, but monitoring was one of the things that got White Pine County in trouble. Mr. Ritchie said the auditor accompanied him when he met with the bank manager. Mrs. Marcotte said educational institutions are getting hit hard by fraud. Mr. Ritchie said he was hesitant to take this step but sees the need. He has tried to keep controls strict. If it doesn't work, the District will try something else. He said that two office personnel will have access to view transactions online. Mr. Keating asked if picture ID could be required. Mr. Ritchie said most institutions would require a driver's license and proof of employment. Mr. Keating asked if there could be a prompt to ask for the ID. A unanimous vote was registered.

19. Decision Regarding Automated Investment Account

Mr. Ritchie said the District invests daily with the State Investment Pool and would continue to do so. Bank of America would look at what the daily average of cash should be. They would invest overnight and return the funds the next day. It would result in more interest earned. The agreement states they will comply with State statutes. Dennis Keating made the motion to approve the agreement. Cindy Marcotte seconded, and a unanimous vote was cast.

20. Decision Whether to Make a Presentation before Legislative Sub-Committee on Educational Funding

Tracie Ward made the motion to make a presentation. Dawn Murphy seconded, and a unanimous vote was recorded.

21. Approval for Tonopah Student to Attend School in Goldfield

Dennis Keating made the motion to approve the request for variance, and Tracie Ward seconded. The motion and second were amended to clarify that transportation and tuition would be the parent's responsibility. The motion to approve was unanimous.

22. Approval of Second Reading, Policy 6226 – Fringe Benefits

Tracie Ward moved approval of the second reading. Dawn Murphy seconded, and a unanimous vote was recorded. A copy of the policy is attached.

23. Approval of First Reading, Policy 7472 – Middle School Athletic Program Philosophy

Tracie Ward moved approval of the first reading. Dawn Murphy seconded, and a unanimous vote was registered. Mrs. Ward thought the regulation was still vague because it sounded like everyone who tries out will play. She suggested adding "if selected for a team" at the end of the second sentence. A copy of the policy is attached.

24a. Discussion Regarding Possible Student Rights Violations