

**Douglas County School District  
Board of Trustees  
Agenda for the Special Board Meeting of  
Thursday, March 26, 2026  
10:00 AM  
Airport Training Center  
1126 Airport Road Building G-1  
Minden, NV 89423**

**Mission Statement**

**We will inspire, empower, and prepare each learner to  
achieve his/her life aspirations.**

**Board Purpose**

**The DCSD Board of Education will govern and oversee a  
well-functioning school district where children and staff are  
thriving!**

**Board of Trustees**

**Yvonne Wagstaff, President**

**Melinda Gneiting, Vice President**

**Erinn Miller, Legislative Representative**

**David Brady, Member**

**Heather Jackson, Member**

**Susan Jansen, Member**

**Markus Zinke, Member**

**DOUGLAS COUNTY SCHOOL DISTRICT**  
Information Concerning Board Policy and Procedures  
For Communication with the Board of Trustees

The Douglas County School District (“DCSD”) welcomes visitors at our meetings and appreciate constructive suggestions and comments, which help to meet the educational needs of the District. The Board has a scheduled order of business to follow. The agenda has been available for study by the Members of the Board since published. The Board may only take action items agendized for possible action, unless it finds that the need to discuss or act upon an un-agendized item was truly unforeseen at the time the meeting agenda was posted, the matter requires immediate action, and is to be an emergency as defined by Nevada Revised Statutes.

The Board may act on the consent items with one motion unless a Trustee requests that a consent item be pulled for individual consideration, in which case the Chairperson of the Board will defer action on the particular consent item or items to the regular agenda for consideration separately.

Although each Trustee represents a geographical area of the District, Trustees are elected at large and, as such, represent all citizens of Douglas County. It is the desire of the Board to make decisions that in the best interests of the District. In making decisions, Members of the Board strive to meet the needs of every student enrolled in DCSD schools and will best serve the interests of the entire District.

Members of the Board of Trustees are responsible for exercising their public function in accordance with the requirements of applicable law and regulations, as well as Board Policies adopted by the Board of Trustees of DCSD.

If copies of the complete agenda (and supporting materials) are desired in advance, they may be obtained at the District Office on the Monday preceding a regular meeting of the Board. Please contact DCSD at 775-782-5134 or [suptoffice@dcsd.k12.nv.us](mailto:suptoffice@dcsd.k12.nv.us). Communication with the Board of Trustees as a unit may be either in writing, by personal appearance at a meeting of the Board, or by verbal communication through the District Superintendent.

**Public Comment:** During regular Board meetings, there will be a general period of public comment for any matter that is not specifically agendized for possible action, and on each item listed on the agenda for possible action.

The Board limits public comment to three minutes per commenter.

**Written Communication:** Written communication to the Board of Trustees, related to an action item on the agenda, can be emailed to the Board, the District Superintendent, or the Board Secretary, prior to the meeting. Although this communication will not be read during the meeting, it will be added to the minutes of the meeting upon request.

**Personal Appearance at a Board Meeting:** When an individual or group desires to communicate with the Board of Trustees by means of placing an item on the agenda, at a meeting of the Board, the District Superintendent shall be notified no later than 12:00 noon two weeks prior to the scheduled regular meeting, and the Board President and Superintendent, in their discretion, will determine whether the subject of the communication will be placed on the agenda. When a holiday observed by the District falls on a meeting date, the deadline shall be two weeks prior to the meeting.

- At the time of the meeting, the public can add their name to a sign-up sheet and they will be called upon during the allocated public comment time.
- The Board may set a reasonable time limit for each speaker and for answering questions.
- Extensive formal statements addressing specific items for consideration by the Board should be submitted in writing.

Although the Board may impose reasonable restrictions on the time, place and manner of public comments, it may not restrict comments based on viewpoint. No action may be taken on a matter raised during public comment that is unrelated to any agenda item.

**Non-discrimination/Notice to Individuals with Disabilities:** The Douglas County School District does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender expression, age, national origin (ancestry), disability, marital status, sexual orientation, or military status, in any of its activities or operations. Members of the public who require special assistance or accommodations at a meeting of the Board of Trustees are asked to notify the District Administration at 1638 Mono Ave., Minden, Nevada 89423, or by calling 775-782-5134, so that such notification is received at least twenty-four hours prior to the meeting.

Revised 11/6/2025



**Douglas County School District**  
Special Board Meeting  
**Airport Training Center**  
**1126 Airport Road Building G-1**  
**Minden, NV 89423**  
Thursday, March 26, 2026  
10:00 AM

## **AGENDA**

New Public Posting Location for future DCSD Public Meetings: Due to the District Office Closure, the new Public Posting location will be 1290 Toler Avenue, Gardnerville, NV 89410 (Temporary District Offices Entrance).

### **1. Call to Order**

#### **A. Adoption of the Agenda, as submitted (*For Possible Action*) (*Public Comment will be taken prior to any action*)**

Please Note: The Board reserves the right to (1) take items in a different order, (2) combine two or more Agenda items for consideration, and (3) to remove an item from the Agenda or delay discussion relating to an item on the Agenda at any time, in order to accomplish the business on the Agenda in the most efficient manner.

#### **B. Pledge of Allegiance**

### **2. Public Comment (*For Discussion Only*)**

Comments will be accepted in person, or through virtual participation via email; [suptoffice@dcsd.k12.nv.us](mailto:suptoffice@dcsd.k12.nv.us) no later than 12:30 p.m. the day of the meeting. Email for public comment must include the submitting party's full name. Email for public comment will be posted as a supplemental document and copies will be provided to the board members. The names of those who have provided virtual public comment will be read during public comment and the emails will be included in the record, but the virtual public comment will not be read during the meeting. Comments may be made by members of the public on any matter within the authority of this Board. Please note that public comment will be taken on items marked "for possible action" before action is taken on such items, and members of the public are encouraged to comment on such items at the time they are being considered. Although members of the Board may respond to questions and discuss issues raised during public comment, no action may be taken on such a matter until the matter is placed on an agenda for action at a meeting of the Board. In making public comment, speakers are asked to come to the table or podium, sign in, speak into the microphone, and identify themselves for the record. Commenters are instructed to limit their comments to no more than three (3) minutes, and not simply repeat comments made by others.

### **3. DCPEA Step 4 Grievance Board Decision (*For Discussion and Possible Action*)** Presenter: Yvonne Wagstaff, Board President

The Board will take action on a Step 4 grievance submitted pursuant to the collective bargaining agreement with the Douglas County Professional Education Association. The Board may take action to uphold or overturn the prior grievance decision.

### **4. Board Policy 600 Series (*2nd Reading*) (*For Discussion and Possible Action*)** Presenter:

Frankie Alvarado, Superintendent

The Board will review and discuss proposed revisions to the Board Policy 600 Series, which governs finances. The Board may provide direction to staff, request additional information, or take formal action to approve, modify, or deny the proposed revisions.

### **5. Adjournment**

(\*) Times are estimated. Items on the Agenda may be taken out of order. The Board of Trustees may combine two or more agenda items for consideration, and may remove an item from the agenda or delay discussion relating to an item on the agenda at any time. Generally speaking, the item will be heard no earlier than the time indicated.

**If copies of the complete agenda (and supporting materials) are desired in advance, they may be obtained at the District Office on the Monday preceding a regular meeting of the Board. Please contact the District Office at 775-782-5134 or Suptoffice@dcsd.k12.nv.us.**

Notice to Individuals with Disabilities: Members of the public who require special assistance or accommodations are asked to notify the District Administration at 1638 Mono Avenue, Minden, Nevada, 89423, or by calling 782-5134, so that such notification is received at least twenty-four (24) hours prior to the meeting. In conformance with the Open Meeting Law, it is hereby noted that the agenda for the meeting of the Douglas County School Board of Trustees has been posted at the following locations:

Douglas County School District, Minden, NV  
District website: [www.dcsd.k12.nv.us](http://www.dcsd.k12.nv.us)  
State of Nevada website: <https://notice.nv.gov>

## Board of Trustees Douglas County School District

## FINANCES

### Fiscal Objectives

The Board of Trustees recognizes its responsibility to the taxpayers of Douglas County to be sure that public monies expended by the School District are used to further pupil education and to provide maximum efficiency and effectiveness to the taxpayers. ~~utilized for the furtherance of pupil education in a manner that will insure full value to the taxpayers.~~ District financial resources shall be used solely for purposes authorized by law and directly related to the operation, maintenance, and improvement of the public schools. ~~No portion of the public-school funds or of money appropriated for the purpose of public schools shall be devoted to any other object or purpose.~~

The Board is committed to fiscal responsibility, transparency, and accountability in all financial matters. The District shall prepare, adopt, and administer its budgets in compliance with the Nevada Local Government Budget and Finance Act and applicable provisions of NRS Chapters 354 and 387, and shall provide clear, timely financial information to the Board and the public.

The Board of Trustees, ~~by~~ in accordance with Nevada law, holds the authority to approve budgets, bids and ~~bids~~ contracts, and pass ~~upon each~~ to review and approve the expenditure of the District funds. The Chief Financial Officer shall be responsible for:

Establishing and maintaining a uniform system of budgeting and internal controls consistent with state requirements and Generally Accepted Accounting Principles (GAAP): ~~sound accounting procedures,~~

Maintaining accurate, complete, and timely financial ~~proper~~ records

Recommending and implementing appropriate financial systems, accounting software, and related equipment as needed: ~~instituting effective and efficient business practices, and recommending suitable accounting software and equipment where necessary.~~

Coordinating with Human Resources to maintain a system of position control, ensuring that staffing allocations and personnel expenditures align with the authorized budget:

Developing and presenting long-term financial forecasts to support the Board in strategic planning and to ensure the District's ongoing fiscal solvency.

The District shall comply with all state requirements for financial reporting, audits, and reviews, including preparation of annual financial reports and audits as required by NRS Chapters 354 and 387. The Board shall receive regular financial reports, including budget-

## Board of Trustees Douglas County School District

## FINANCES

to-actual information, and shall ensure that required financial information is made available to the public in accordance with law.

Reference: NRS Chapters 354 (Local Financial Administration)  
NRS Chapter 387 (Financial Support of School System) ~~and 387~~

Date Adopted: 8/12/80

Revised: 9/13/16

Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### BUDGET PLANNING

The Board of Trustees accepts the fiscal responsibility to spend the funds available to the District within the guidelines established by federal, state and local authorities to achieve the best educational result for the students of the District. Additionally, the Board considers the preparation of an annual budget to be one of its most important functions as the budget is the financial reflection of the educational plan for the District. The annual budget shall be designed to reflect the Board's objectives [and the District's Strategic Plan, with priority given to improving student achievement and classroom instruction.](#) ~~for the best educational results of the students of the District.~~ The annual budget expresses the educational goals of the District within the scope of funds available from all sources.

Through the creation and implementation of the District's Strategic Plan, the Board of Trustees shall establish criteria for determining budgetary priorities, which shall serve to improve the achievement of students, and improve classroom instruction. Furthermore, the Board directs the [Superintendent, through the Chief Financial Officer](#) to estimate the annual cost of implementing the educational program ~~of the District~~, and to prepare a ~~long-range plan~~ [Capital Improvement Plan \(CIP\)](#) for the maintenance and replacement of facilities and equipment. [In establishing budgetary priorities, the Board shall consider the requirements and allocations of Nevada's Pupil-Centered Funding Plan \(NRS 387\), including base and weighted funding provided to the District. Budget development shall utilize conservative enrollment projections to determine staffing allocations and revenue estimates.](#)

[Prior to the adoption of new initiatives, the administration shall assess the fiscal impact and educational effectiveness of existing programs to ensure resources are redirected toward high-impact strategies.](#)

[The Superintendent, through the Chief Financial Officer, shall develop and present a tentative budget to the Board in compliance with the deadlines established in Nevada law, and ensure that public hearings and the adoption of the final budget occur on or before the dates required for school districts. The adopted budget and any subsequent augmentations or amendments shall be filed with the Department of Taxation and other required agencies as prescribed by statute.](#)

[The budget shall be developed to maintain a responsible ending fund balance sufficient to ensure cash flow, maintain bond ratings, and address revenue volatility, protect core instructional services, and support long-range financial stability.](#)

## Board of Trustees Douglas County School District

## FINANCES

The Superintendent, through the Chief Financial Officer, shall provide the Board with regular reports on the District's financial condition and budget status throughout the fiscal year. When material variances from the adopted budget occur, the administration shall recommend appropriate budget adjustments, including augmentations or reductions, for Board consideration in accordance with Nevada law.

Reference: NRS Chapter 354 (Local Financial Administration)

NRS 354.598 and NRS 354.598005 (Budget adoption, augmentation and amendment)

NRS Chapter 387 (Distributive School Account and Pupil-Centered Funding Plan)

Date Adopted: 8/12/80

Date Revised: 9/13/16

Date Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### BUDGET PREPARATION AND FUND BALANCES

The Board considers the preparation of an annual budget to be one of its most important functions as the budget is the financial reflection of the educational plan for the District. The budget shall be designed to carry out that plan, to maintain school facilities, and to honor the obligations of the District, [and to comply with all Nevada statutes and regulations governing local financial administration](#). In order to ensure adequate time for the preparation and review of the proposed budget, the Board requests that the Chief Financial Officer (CFO) present to the Board all available information associated with the Tentative Budget in April, and the Final Budget by the third Wednesday of May. The Board will then direct any revisions to the Tentative and/or Final prior to approval and submission to the [Nevada Departments of Education and the Nevada Department of Taxation](#) on or before April 15 and June 8 respectively ~~of each year~~ [or such other dates as may be established in NRS 354.596, NRS 354.598, and NAC 354.559](#). The Board shall hold a public hearing on the tentative budget within the dates required by NRS 354.596 and related regulations, and shall provide the required notice and opportunity for public comment.

In any year in which the [Nevada Legislature](#) ~~by law~~ increases or decreases the revenues [or required expenditures of the District](#), ~~of a local government~~, and that increase or decrease was not included or anticipated in the ~~local government's~~ [District's](#) final budget as adopted pursuant to NRS 354.598, the ~~governing body of any such local government~~ [Board](#) may, within 30 days of adjournment of the legislative session, [amend the final budget in accordance with NRS 354.598005 and applicable regulations of the Nevada Department of Taxation](#). ~~file an amended budget with the Department of Taxation increasing or decreasing its anticipated revenues and expenditures from that contained in its final budget to the extent of the actual increase or decrease of revenues resulting from the legislative action.~~

In preparing the budget, all revenues and appropriations shall be prepared on a realistic basis with all parts carefully estimated, described and recorded. To provide a safeguard against variances between budgeted and actual enrollment, budget estimates of enrollment may be more conservative than other projections of enrollment. All anticipated expenditures for the upcoming budget year shall be carefully estimated and incorporated into the budget as planned. Estimated resources and expenditures are to be categorized in a manner that complies with ~~the appropriate regulations of the~~ [Nevada Departments of Taxation Education and Education the Nevada Department of Taxation requirements, Nevada Revised Statutes and Nevada Administrative Code applicable to local governments,](#)

## Board of Trustees Douglas County School District

## FINANCES

any relevant state and federal guidelines, as and in accordance with ~~well as including~~ generally accepted accounting principles (GAAP) applicable to local governments.

When preparing the District's Tentative and Final budgets for any given year, particular attention shall be given to including appropriate contingencies and fund balances in all school district funds. Fund balance is a measure of available financial resources in a governmental fund and represents the difference between total assets and total liabilities, reported in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54 or its successor pronouncements. ~~Fund balances are intended to serve as a measure of the financial resources available in a governmental fund.~~ As such, the District is responsible for maintaining a prudent level of financial resources to protect against reducing service levels or incurring debt because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District shall report governmental fund balance in the following classifications, consistent with GASB Statement No. 54: non-spendable, restricted, committed, assigned, and unassigned. The Board delegates to the Superintendent and Chief Financial Officer the authority to classify amounts as Assigned Fund Balance for specific purposes (e.g., encumbrances or projects) intended to be used in future periods.

**Spending Prioritization:** When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Adequate balances must be budgeted in order to maintain the School District's credit rating, to minimize interest costs to taxpayers, to meet seasonal cash flow needs, to facilitate a financially sound transition between fiscal years, and to financially protect the District against fluctuation or unforeseen reductions in revenue and unforeseen expenditures in excess of the appropriated amounts. Therefore, all District funds are to have adequate and appropriate budgeted ending fund balances. To mitigate current and future risks and to ensure stable tax rates, the Board establishes a goal of maintaining an Unassigned General Fund Balance of not less than 4.0% - with the stated goal of maintaining a Fund Balance of 8.3% (Equivalent of one month of operations) of total annual General Fund expenditures.

The following should be taken into consideration in formulating budgeted ending fund balances:

## Board of Trustees Douglas County School District

## FINANCES

1. Cash flow requirements needed to support operating expenses;
2. The relative stability of the fund's revenue from year to year;
3. Susceptibility of the fund to emergency or large unanticipated expenditures;
4. The credit worthiness and capacity of the fund to support debt service requirements;
5. Legal or regulatory requirements relative to revenues, disbursements, and fund balances; and
6. Such other factors as the Board, in its discretion, shall determine.

See Administrative Regulation related to this Policy

Reference: [NRS Chapter 354 \(Local Financial Administration\)](#), including without limitation [NRS 354.596](#), [354.598](#), [354.598005](#); [NRS 387.300](#);  
[NAC Chapter 354](#), including [NAC 354.559](#);  
[GASB Statement No. 54](#).~~[NRS 354.470](#)~~—~~[354.626](#)~~; ~~[387.300](#)~~

Adopted: 08/12/80

Revised: 01/12/99

Revised: 07/10/12

Revised: 09/13/16

Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### BUDGET HEARING

In accordance with NRS 354.596, tThe Board of Trustees shall hold a public hearing on the Tentative Budget prior to the adoption of the Final Budget. ~~follow regulations set forth in Nevada Revised Statutes to conduct a public hearing prior to approval of the final annual budget.~~

Notice of the public hearing shall be published in a newspaper of general circulation in the county not less than 7 days nor more than 14 days prior to the date of the hearing.

Copies of the Tentative Budget shall be made available for public inspection at the District's administrative offices and on the District's website at the time the notice is published. During the hearing, the Board shall afford all interested persons an opportunity to be heard regarding the estimates of revenues and expenditures.

Reference: NRS 354.596

Date Adopted: 8/12/80

Date Revised: 9/13/16

Date Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### FUND CONTROL

The purpose of this policy is to ensure that all public moneys of the Douglas County School District are received, deposited, safeguarded, and expended in accordance with Nevada Revised Statutes governing local financial administration and the financial support of school districts.

The Board of Trustees recognizes its fiduciary obligation to maintain strong fund control practices that support compliance with NRS Chapters 354 and 387 and with sound public-sector fiscal management principles.

All moneys received for school purposes, including amounts required by law to be credited to the county school district fund or to any separate account established pursuant to NRS 354.603, shall be deposited promptly in one or more accounts in banks or credit unions authorized for public deposits under Nevada law.

The Superintendent or designee shall ensure compliance with any collateralization, safeguarding, and depository requirements applicable to local governments in the State of Nevada. ~~The Board directs that all moneys received for school purposes be placed in the District's bank account.~~

Money on deposit in the county school district fund or in any separate account must be used only for the purposes authorized by NRS 387.170 to 387.205, including but not limited to the payment of salaries, instructional materials, operations, maintenance, and other lawful expenditures of the District.

The District shall maintain and control separate funds (such as the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) as required by NRS Chapter 387 and NRS Chapter 354, and shall ensure that revenues and expenditures are recorded in the appropriate fund consistent with legal restrictions on their use.

~~District officials shall report monthly to the State Department of Education and to the Douglas County Clerk on moneys received.~~

~~The District shall also report quarterly to the Nevada Department of Taxation on moneys received.~~

All checks, drafts, or other orders for the withdrawal of District funds shall require the signature of two authorized signers as approved by the Board. Electronic Fund Transfers

## Board of Trustees Douglas County School District

## FINANCES

(EFT) and wire transfers shall require dual authorization (entry by one employee and approval by a second authorized employee).

District financial officers shall prepare and submit reports of receipts, disbursements, cash balances, and indebtedness as required by NRS Chapter 354 and NRS Chapter 387, in the form and on the schedule prescribed by the Nevada Department of Taxation and the Nevada Department of Education.

Required reports shall include, without limitation, periodic reports on moneys received and expended, annual financial statements, and any special reports of indebtedness or fund balances required by the Department of Taxation.

The District shall also provide such reports and statements as are required by law to the county clerk, county treasurer, and other county officials in order to support accurate accounting for school district funds held or administered at the county level.

The Superintendent or designee shall establish and maintain internal control procedures to ensure that all cash receipts electronic transfers are promptly recorded, deposited intact, and reconciled to bank statements and the general ledger.

Bank accounts and separate accounts maintained pursuant to NRS 354.603 shall be reconciled at least monthly, and any discrepancies shall be investigated and resolved in a timely manner.

Duties for receiving cash, recording transactions, and reconciling accounts shall be segregated to the extent practicable, and the District shall maintain written procedures documenting fund control processes and authorization requirements for transfers between funds.

Reference: NRS 387.105-387.205, NRS 354.602-, 354.603

Date Adopted: 8/12/80

Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### PURCHASING OBJECTIVES

The Board of Trustees is dedicated to providing the highest quality goods and services at the best value, [considering price, quality, conformity to specifications, and suitability to District needs](#) through competitive pricing and solicitations while protecting the integrity of District resources and adhering to all applicable laws, regulations, policies and procedures. The District strives to maintain fair and equitable treatment of all vendors and to provide quality customer service while facilitating the District's goals of academic achievement and operational efficiency aligned with the Strategic Plan.

[This policy applies to all purchases of goods, services, and public works funded in whole or in part with District, state, or federal funds, except as otherwise exempted by Nevada law or federal regulation. All purchasing and contracting activities shall be conducted with full and open competition, in a manner providing for the most advantageous total value to the District and in compliance with applicable procurement thresholds and procedures established in administrative regulations.](#)

The effective administration and oversight of solicitations and the procurement process is an essential operation of the Board of Trustees. Accordingly, the Board directs that all goods and services be purchased in accordance with federal and state laws and regulations, and good procurement practices and that all purchases shall be made in accordance with this policy and any associated governing documents.

#### **Standards of Conduct and Conflict of Interest**

[No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract if he or she has a real or apparent conflict of interest. Such a conflict exists when the employee, any member of their immediate family, officer, agent, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.](#)

[Employees, officers, and agents of the District shall neither solicit nor accept gratuities, favors, gifts, or anything of monetary value from contractors, vendors, or parties to subcontracts, except for unsolicited items of nominal value as defined in administrative regulation. Any employee, officer, or agent who violates these standards of conduct may be subject to disciplinary action, up to and including termination, and potential referral to appropriate authorities.](#)

# POLICY

No. 606

## Board of Trustees Douglas County School District

## FINANCES

The Superintendent and Chief Financial Officer, [or their designees](#), shall develop [and maintain written administrative regulations and](#) procedures outlining rules and regulations for the purchase of goods and services in accordance with the policies of the Board of Trustees, Nevada Revised Statutes, associated regulatory Code of Federal Regulations (CFRs), and in the best interests of the educational program of the school district.

Purchases and related services within the scope of the approved budget may be ~~purchased~~ [made administratively in accordance with limits established in administrative regulation, provided they do not exceed the threshold for competitive bidding or Board award thresholds established in Nevada law \(including NRS 332-\),, as funds are available, without special authorization by the Board of Trustees.](#) Proposed purchases for goods and services not included in the scope of the approved budget or ~~special funds must that exceed statutory limits, must~~ [receive authorization at an official meeting of the Board of Trustees prior to any commitments being made to a vendor or contractor. Any financial commitment made by an employee, officer, or agent of the District without appropriate authorization or in violation of this policy may become the personal liability of that employee and not an obligation of the District.](#)

AR606(a)  
AR606(b)  
AR606(c)  
AR606(d)  
AR606(e)

Reference:

NRS Chapter 332 – [Purchasing: Local Governments](#)

[NRS Chapter 338 – Public Works](#)

~~EDGAR-~~

2 CFR Part 200 - [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

2 CFR Part 3474 – [U.S. Department of Education Uniform Administrative Regulation](#)

Date Adopted: 8/12/80

Date Revised: 6/10/86

8/10/10

7/14/15

TBD

## Board of Trustees Douglas County School District

## FINANCES

### PURCHASES BUDGETED

It shall be the policy of the Board that, when funds are available, all purchases contemplated within the current **Board-approved** budget and not subject to **separate Board award or competitive bidding requirements** ~~bid~~ shall be made in a manner that **provides** ~~will provide~~ maximum educational value for the District, **and in compliance with applicable procurement laws, Board policies, administrative regulations (including the 606 series), and, when applicable, federal procurement standards for purchases made with federal funds.**

All purchases that are within budgetary limits and were originally contemplated within the **Board-approved** budget may be made upon authorization of the ~~Assistant Superintendent for Business Services~~ **Chief Financial Officer or designee, or the Purchasing Clerk** consistent with **Board policy, administrative regulations (including AR606(a)–(e)), and any spending controls or restrictions adopted by the Board as part of the District’s fiscal solvency plan.**

In the interests of economy, fairness and efficiency in its business dealings, the Board requires that items commonly used in the various schools be standardized to the maximum feasible extent consistent with educational goals of the District **and in a manner that does not reasonably restrict competition.** Opportunity shall be provided to as many responsible suppliers as ~~possible~~ **practicable** to do business with the School District, and the ~~Assistant Superintendent for Business Services~~ **Chief Financial Officer or designee and the Purchasing Clerk** shall maintain lists of potential suppliers for various types of supplies, equipment and services. The ~~Assistant Superintendent for Business Services and the Purchasing Clerk~~ **Chief Financial Officer or designee shall** ~~may~~ make alternate suggestions to the requisitioner if, in their judgment better service, delivery, economy, or utility can be achieved by changing the proposed order.

Upon the placement of a purchase order, funds shall be committed against a specific appropriate budget line item to guard against the creation of liabilities in excess of appropriations in each budget category and to support accurate financial reporting and monitoring of District’s fiscal solvency plan.

#### Reference:

NRS Chapter 332 – Purchasing: Local Governments

NRS Chapter 338 – Public Works (as applicable)

2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (as applicable to procurement)

# **POLICY**

---

**No. 607**

## **Board of Trustees Douglas County School District**

## **FINANCES**

2 CFR Part 3474 – U.S. Department of Education Uniform Administrative Requirements (as applicable)

Date Adopted: 8/12/80

Date Revised: 6/10/86

Date Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### PURCHASES NOT BUDGETED

The Board establishes this Policy to ensure that District funds are not expended in excess of appropriations and that any purchases not previously budgeted are subject to clear controls, appropriate approvals, and applicable legal requirements. This Policy applies to all District funds, departments, schools, and programs, including transactions involving federal grant funds and capital or public works projects, unless otherwise required by law.

All purchasing and contracting under this Policy must comply with Nevada law governing local government purchasing, including NRS Chapter 332 and, for public works projects, NRS Chapter 338, as well as applicable federal procurement requirements in 2 CFR Part 200 when federal funds are used, including as match. When federal, state, and District requirements differ, the more restrictive requirement shall control, and any material conflict shall be brought to the Board for direction.

The Board directs that appropriate fiscal controls be implemented to ensure that public moneys are not disbursed in amounts in excess of the appropriations received by this District.

Transfers and reallocations necessary to support purchases not specifically budgeted in the adopted budget shall be made only in accordance with NRS 354.606 and applicable District fiscal management policies. The Superintendent, or Chief Financial Officer, may recommend budget transfers within the authority granted by law and Board policy. Any transfers requiring Board action under NRS 354.606 must be separately approved by the Board in a public meeting. ~~When funds are not available for a proposed appropriation, a legal transfer from one line account to another within major accounts may be made by the Board only if it is apparent that the necessary surplus funds do exist in another line account and that the proposed expenditure would be educationally warranted in the current fiscal year.~~

In the event of a bona fide emergency affecting the public health, safety, or welfare, the Superintendent or designee may authorize necessary purchases or contracts without full compliance with standard competitive procedures to the extent permitted by NRS 332.112 and, when applicable, NRS Chapter 338 for public works. An 'emergency' is limited to circumstances meeting the definition in NRS 332.112 and does not include conditions resulting from inadequate planning, delay, or convenience. ~~In the event of an emergency, a purchase order may be authorized by the Director of Business Services with the approval of the Board President or the Superintendent. An "emergency" shall be a set of~~

# POLICY

No. 608

## Board of Trustees Douglas County School District

## FINANCES

~~circumstances that meets the definition of emergency set forth at NRS 332.055, and shall not include circumstances that are the result of inadequate planning or delay.~~

Emergency actions authorized under this Policy shall: (a) be limited to the goods, services, or construction necessary to respond to the emergency; (b) be supported by written justification describing the nature of the emergency, the goods or services procured, the vendors contacted, and the basis for price reasonableness; and (c) be reported to the Board at its next regularly scheduled public meeting for review and, when appropriate, ratification.

All purchases not budgeted that result in a new contract, amendment, or change order remain subject to the competitive purchasing requirements of NRS Chapter 332 and, for public works, NRS Chapter 338, except as otherwise permitted by law for emergencies or other statutory exceptions. The Superintendent or designee, acting as the District's authorized representative, shall ensure that: (a) informal written quotes are solicited from two or more responsible suppliers when required by NRS 332.039 or its successor; and (b) formal advertisement and competitive solicitations are used when the estimated annual amount of a contract meets or exceeds the statutory thresholds for formal bidding and award.

The Board retains authority to approve the annual budget, budget augmentations, and transfers requiring Board action under Nevada law, and to approve contracts at or above dollar thresholds specified in separate Board policy. The Superintendent is responsible for implementing this Policy through administrative regulations and procedures, including assigning specific responsibilities to the Chief Financial Officer, Purchasing Department, and site administrators for budget monitoring, initiation and review of unbudgeted purchase requests, and compliance with competitive and federal procurement requirements. ~~When discretionary funds are allocated on a building basis, the total amount so allocated may not be exceeded without prior approval of the Superintendent, but the amount budgeted to each line item for a building may be exceeded if a like amount is deleted from another line item of that building by the authority of the Principal.~~

See Administrative Regulation related to this Policy

Reference:  
NRS 332.055,  
NRS 354.606  
NRS 3564.606  
2 CFR Part 200, Subpart D (Procurement Standards)

Date Adopted: 8/12/80  
Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### PAYROLL AUTHORIZATION

The Board of Trustees is responsible for authorizing the payment of public funds for compensation to District employees and for ensuring that all payroll disbursements are lawful, accurate, and properly documented. ~~The most substantial payment of public funds for the operation of the School District is that which is made to the employees of the Board for services rendered. This policy is to ensure that each person so compensated is validly employed by this District and that the compensation remitted fairly represents the services rendered.~~

The District shall issue compensation only to persons who have been lawfully employed or engaged by the District in positions authorized within the Board-adopted budget or other Board action, and whose compensation is consistent with Nevada law, applicable collective bargaining agreements, and Board policy. ~~The Board must approve the employment of all District personnel, whether by the year, term, month, week, day, or hour, before pay may be authorized, except where prior administrative authorization is expressly permitted by Board policy.~~

The Board shall approve contracts and other personnel actions that by law or Board policy require Board action, and may delegate to the Superintendent the authority to employ and assign personnel within authorized positions, subject to periodic reporting to the Board. ~~The motion of the Board to employ or re-employ on a contractual basis, for a fixed period of time, shall include the name of the individual, the position title, the salary to be paid over the term of the contract and the period of employment. The motion of the Board to employ on a temporary basis, by the hour or day, shall include the name of the individual, the position title, and the rate of pay.~~

All payrolls and related disbursements shall be prepared, approved, and paid in accordance with NRS Chapter 387, including the requirements for orders for payment, issuance of warrants, and supporting documentation.

The Superintendent or designee shall establish internal controls to ensure that payroll transactions are supported by appropriate documentation of employment status, position, rate of pay, and time worked or leave taken.

Payroll practices, including salary schedules, differentials, overtime eligibility, leave-related pay, and pay periods for employees covered by a collective bargaining agreement, shall conform to the applicable negotiated agreement and Nevada's public collective bargaining laws.

## Board of Trustees Douglas County School District

## FINANCES

The Board shall ~~take note~~ record in its official minutes personnel actions that require Board approval, including appointments, renewals, and separations, in a manner consistent with Nevada law and the District's records management requirements. ~~of all actions with regard to resignation, retirement, death, or discharge of employees or the non-reemployment of an employee. Such action shall include the name of the employee, the date upon which salary or wages will terminate, and the position formerly held.~~

The following procedures shall apply to the authorization of payrolls:

1. School bus drivers shall be required to sign in and out on a daily or shift basis in order to verify days and hours worked for payment purposes.
2. Payment for the performance of extracurricular activities shall be approved by the Assistant Superintendent for Business Services, or Designee, on recommendation of the appropriate principal or supervisor.
3. Wages or salary shall be withheld for unapproved time off in accordance with Board policy by action of the Assistant Superintendent for Business Services.
4. Overtime compensation can be paid classified employees only when such overtime was authorized in advance by the appropriate supervisor and subsequently approved by the Superintendent.
5. All regular employees shall be paid twice a month on the fifteenth day and the last working day of the month. When the fifteenth day of the month falls on a weekend or holiday, employees shall be paid on the immediately preceding working day.

The Superintendent shall develop and maintain administrative regulations and procedures to implement this policy, including documentation requirements for time worked, approval of payroll changes, and coordination with human resources and business services.

In the event of a conflict between this policy and an applicable collective bargaining agreement, the District shall follow Nevada law governing the relationship between Board policy and negotiated agreements and shall bargain as required by NRS Chapter 288.

Reference: NRS 387.310,  
NRS 391.160 ~~et seq~~  
NRS 288.150

# POLICY

No. 611

---

## Board of Trustees Douglas County School District

## FINANCES

2 CFR Part 200

Date Adopted: 8/12/80

Date Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### PAYROLL DEDUCTIONS

Douglas County School District will make payroll deductions from employee wages only as required by law, as authorized in writing by the employee, or as provided in applicable collective bargaining agreements. ~~The Board may in its discretion act in the interest of individual employees to deduct a certain amount from the employee's paycheck and remit an equal amount to an agent designated by the employee. It is the purpose of this policy to designate those purposes not otherwise mandated by law for which the Board is willing to act in behalf of an employee.~~

The purpose of this policy is to define the categories of payroll deductions permitted by the Board of Trustees and to ensure compliance with Nevada and federal wage-deduction requirements.

#### **Mandatory deductions**

The District will make all deductions from employee wages that are required by federal or state law, including but not limited to income tax withholding, Social Security and Medicare contributions when applicable, unemployment insurance, and court-ordered or administratively ordered withholdings.

#### **Voluntary deductions**

The District may, in its sole discretion and subject to Board approval, make voluntary deductions from an employee's wages when:

- The deduction is for a lawful purpose consistent with District programs and business operations;
- The employee voluntarily authorizes the deduction in writing in a form acceptable to the District; and
- The authorization specifies the purpose of the deduction and the amount or method of calculation.

All voluntary payroll deductions must comply with NRS 608.110, NAC 608.160, and applicable federal wage and hour requirements. Voluntary deductions may include employee contributions to group insurance or other benefit programs, deposits to an approved financial institution, or other programs approved by the Superintendent or designee, subject to this policy.

#### **Collective bargaining agreements and contracts**

Payroll deductions that are addressed in collective bargaining agreements, individual employment contracts, or other negotiated agreements will be implemented in accordance

## Board of Trustees Douglas County School District

## FINANCES

with those agreements, consistent with applicable law and this policy.  
Nothing in this policy is intended to expand or limit the scope of bargaining required under chapter 288 of NRS.

~~No deduction may be made from the wages of an employee except for federal income tax, social security, and Nevada Unemployment Assistance without proper authorization. Pension deductions are authorized by the Nevada Division of Pensions; all other deductions shall be authorized only by the employee.~~

~~The Board may permit the deduction from an employee's paycheck, upon proper authorization on the appropriate form, for the payment of hospital service and group insurance premiums, apportionments to a credit union, bona fide organizational dues, and contributions to tax sheltered annuities under agreements approved and executed by the Superintendent except that deductions made before July 1, 1980, for any employee will continue to be honored for that employee.~~

### Administration

The Superintendent or designee is authorized to develop and maintain administrative regulations and procedures governing the processing of payroll deductions, including required forms, timelines, minimum participation requirements, and the list of approved voluntary deduction programs.

The District may discontinue or modify a voluntary deduction program when it is no longer administratively practical, cost-effective, or consistent with law, board policy, or negotiated agreements.

Reference: NRS 391.150; NRS 391.175; NRS 608.110; NAC 608.160; applicable federal wage and hour laws.  
~~391.180~~

Date Adopted: 8/12/80  
Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### SALARY MODIFICATIONS OF EMPLOYEES PARTICIPATING IN UNAUTHORIZED WORK STOPPAGES

Strikes and related work stoppages by district employees are illegal under Nevada law, and the Board is committed to ensuring continuity of educational services for students. ~~The Board may cancel all rights and benefits of employees participating in or conducting strikes or other forms of work stoppages.~~

For purposes of this policy, "strike" has the meaning set forth in Nevada Revised Statutes, including any concerted stoppage of work, slowdown or interruption of operations by employees, any concerted absence from work upon a pretext or excuse not founded in fact, or any interruption of district operations by an employee organization or labor organization.

In response to an illegal strike or other prohibited work stoppage, the District may seek injunctive or other relief as authorized by law and may impose discipline on individual employees consistent with Board policy, applicable collective bargaining agreements, and Nevada law.

Employees who are absent from work due to participation in an illegal strike or other prohibited work stoppage shall not be paid for time not worked and shall not otherwise accrue salary or wages for such periods, consistent with state law and applicable collective bargaining agreements. ~~Accordingly, the Board authorizes the following modifications to be made to employee wages in the event of any unauthorized work stoppage:~~

- ~~1. Any employee who does not report to work on a day when an organized work stoppage is in process shall receive no salary for that day of absence.~~
- ~~2. No deductions for the payment of union dues shall be made from the wages of the members of the union that authorized the work stoppage until such time as an agreement may be reached with the said union to recommence the deduction of union dues.~~
- ~~3. No deductions for the payment of fringe benefits other than payments required by the federal and state governments shall be made from the wages of any employee who participates in an unauthorized work stoppage until such time as an agreement may be reached to recommence such deductions.~~

Deductions for labor-organization dues or fees and for employee benefits during an illegal strike or other prohibited work stoppage will be administered in accordance with Nevada

# POLICY

No. 613

## Board of Trustees Douglas County School District

## FINANCES

law, including NRS 288.545, applicable contracts with benefit providers, and collective bargaining agreements.

Reference: [NRS 288.074](#); [NRS 288.230](#) ~~et seq~~ ; [NRS 288.545](#); [NRS 288.708-288-715](#)

Date Adopted: 8/12/80

Date Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### PAYMENT OF VALID OBLIGATIONS

The Board of Trustees directs the prompt payment ~~for goods and services~~ of valid district obligations of the District for goods, services, and other unauthorized expenditures, consistent with Nevada statutes governing school-district finances. ~~Each obligation of the Board shall be fully itemized and drawn up in the form of cumulative vouchers, and shall be reviewed and approved by the Board prior to payment.~~

The Board shall prescribe procedures for the approval of orders for payment and the signing of cumulative voucher sheets, and may delegate to the superintendent, chief financial officer, or their designees the authority to approve and sign orders as permitted by law.

The Board authorizes the use of expedited payment procedures, including payment prior to formal Board ratification when necessary to obtain lawful discounts, avoid penalties or service charges, or pay obligations previously approved by the Board, as provided in NRS 387.310 and related statutes. ~~Exceptions to this policy are noted in NRS 387.310 and designated as follows:~~

- ~~a. If payment (e.g., for non-encumbered or travel-related expenditures) is expedited to receive a discount or other savings which is related to the timeliness of payment; or~~
- ~~b. If payment (e.g., for utilities) is expedited to avoid a service charge or other cost which is related to the timeliness of payment; or~~
- ~~c. If payment (e.g., for a purchase order or contract) has been previously approved by the board of trustees at a public meeting.~~

Payments made under expedited procedures shall be presented to the Board for review and ratification at the next regularly scheduled Board meeting or as soon thereafter as practicable.

~~Such exceptions shall be fully itemized and drawn up in the form of a special voucher and shall be ratified by the Board at the next regularly scheduled meeting.~~

The Board directs the superintendent and the chief financial officer to develop and maintain administrative regulations that implement this policy and the requirements of NRS Chapter 387, including procedures for approval of orders, signing of cumulative voucher sheets, issuance and cancellation of warrants, and required documentation.

# POLICY

No. 614

## Board of Trustees Douglas County School District

## FINANCES

~~prescribe the procedures by which the vouchers are prepared and submitted to the Board for approval, voucher sheets signed upon approval, and warrants issued.~~

See Administrative Regulations related to this Policy

Reference: NRS 386.290 (Powers of boards of trustees); NRS 387.310 (Orders for payment; vouchers; warrants; limitations); NRS 387.315 (Statements and invoices; liability of trustees); other applicable provisions of NRS Chapter 387. ~~NRS 387.310 — 387-325, NRS 386.290~~

Date Adopted: 03/11/14

Date Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### BUILDING AND SITES FUND

The Board of Trustees recognizes the need for a dedicated fund to support the acquisition, construction, expansion, and improvement of school facilities and sites within the District. ~~authorizes the establishment of a building and sites fund for the purpose of constructing or making additions to the schools of this District.~~ The buildings and sites fund shall be established and maintained as provided in NRS 387.177 and other applicable statutes.

Money dedicated to the acquisition, construction, expansion, repair, or improvement of school buildings and sites shall be deposited in the buildings and sites fund or other authorized capital-projects funds, as required by law. Expenditures from the buildings and sites fund shall be made only for purposes authorized by Nevada law and in accordance with the District's approved budgets, capital improvement plans, and applicable bond or tax measures. The Board shall approve the budgets and major projects supported by the buildings and sites fund and shall allocate the use of money in a manner that is consistent with statutory requirements and Board-adopted priorities.

~~All funds collected for the subject purpose shall be placed in the District's bank account designated as the Douglas County School District Building and Sites Fund.~~

~~Moneys may be deposited or withdrawn from this account only by Board approval.~~ The Assistant Superintendent ~~for Business Services~~ or designee shall ~~report to~~ provide the Board with periodic reports on the financial status and planned uses of the building and sites fund, including balances, revenues, and expenditures. ~~semiannually on the status of the Building and Sites Fund.~~

#### References:

NRS 387.177 (County school district buildings and sites fund: Creation; composition; expenditures);

NRS 387.180 (Deposit of money in county school district fund or buildings and sites fund);

NRS 387.205 (Required and authorized uses of money in county school district fund); NRS 387.328 et seq. (Fund for Capital Projects).

~~NRS 387.290~~

Date Adopted: 8/12/80

Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### PERIODIC AUDITS

~~In order~~ To ensure the adequacy of fiscal controls, the accuracy of financial records, and compliance with ~~statute~~ applicable laws and regulations, the Board of Trustees shall ~~require an annual fiscal inventory~~. provide for an annual independent audit of the District's financial statements as required by NRS 354.624. The annual audit shall be conducted by a certified public accountant or firm designated by the Board and shall cover all funds and accounts of the District in accordance with generally accepted auditing standards and applicable state requirements.

In addition to the required external audit, the District's internal audit function, if established, shall conduct periodic reviews of funds, accounts, and operations in accordance with an internal audit plan approved by the Board or its designee. Internal audit activities may include, but are not limited to, reviews of student activity and organization funds, gifts and donations, collections of fees and fines, food services, and other areas identified as higher-risk or of particular concern to the Board. ~~All the accounts of the District shall be audited annually by a certified public accountant as required by law. All funds shall be subject to continuous audit by the District's internal audit staff. This audit shall include, but need not be limited to student organization funds, gifts, collections of fees and fines, and food services.~~

The superintendent or designee shall ensure that appropriate inventories, reconciliations, and other internal control procedures are performed on a periodic basis to support accurate financial reporting and audit readiness.

Reference: NRS 354.624 (Annual audit: Requirements; designation of auditor; scope and disposition; dissemination);  
NRS 354.6241 (Statements to auditor; excess reserves);  
NRS 354.626 (Unlawful expenditures; liability);  
NRS 387.304 (Duties of Department of Education regarding review of school district audits).

Date Adopted: 8/12/80

Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### FUND BALANCE ACCOUNTING AND REPORTING

This policy establishes the frameworks for classifying and definitions for reporting fund balances of the District's Governmental Type funds balances(s) in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54) and other applicable accounting standards. The policy supports realistic long-term financial planning, development of annual budgets, and clear communication with the public, staff, and administration regarding the District's financial position and reserves, and is intended to help maintain sufficient fund balance to absorb unanticipated expenditures or revenue shortfalls while preserving flexibility to adjust Board-approved programs as circumstances change. ~~Fund balances are comprised of classifications and balances of monies set aside for specific purposes or are funds that are unrestricted and available for use as circumstances dictate.~~ This policy is applicable, but not limited, applies to the District's Governmental Type Funds, including but not limited to the (General Fund, Special Education Fund, Class Size Reduction, Federal and State Grants Fund, Food Services Fund, Building and Sites Fund, Capital Projects Fund, Bond Fund, and Debt Services Fund), as well as applicable Proprietary funds such as (self-funded insurance activities).

The purpose of this Fund Balance Policy is three-fold: to enable realistic long-term planning, to assist with effective development of annual budgets, and to promote clear communications with the general public, staff and administration. This policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditure or revenue shortfalls. It also is intended to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget. This policy is established based upon a long-term perspective, recognizing that stated thresholds are considered minimum balances. The main objective of establishing and maintaining a Fund Balance Policy is for the District to be in a strong fiscal position that will allow for a better position to weather negative economic trends.

The five classifications established by GASB 54 are listed below. ~~Because circumstances differ among funds, not every fund will report all of these classifications.~~

1. Non-Spendable Fund Balance (NFB):

Amounts that cannot be spend as they are not in spendable form inherently non-spendable because of their form (an for example, is inventories or prepared items) or that are legally or contractually required to remain intact be maintained intact (an for example, is the principal of an certain endowments).

## Board of Trustees Douglas County School District

## FINANCES

### 2. Restricted Fund Balance (RFB):

Amounts constrained to specific purposes by external parties or by law, such as grantors, bondholders, other governments, constitutional provisions, or enabling legislation; these constraints are externally enforceable and cannot be changed unilaterally by the Board. ~~their providers through constitutional provisions or by enabling legislation. These amounts are externally enforceable, and lie beyond the power of the Board of Trustees to change unilaterally (examples are restrictions imposed by a grant contract, bond covenant, or higher levels of government).~~

### 3. Committed Fund Balance (CFB):

Amounts constrained to specific purposes by the formal action of the Board of Trustees, using utilizing its highest level of decision-making authority, typically through in the form of Board a resolution; ~~amounts reported as "committed" require the same action to remove or change the constraints as it did to impose the constraint. The passage of a resolution must take place~~ adopted prior to June 30th of the applicable fiscal year; the same type of formal Board action is required to change or remove a commitment. ~~If the actual amount of the commitment is not available by June 30th, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available (an example is a fiscal stabilization fund).~~

### 4. Assigned Fund Balance (AFB):

Amounts the District intends to use for a specific purposes, with the intent expressed by the Board of Trustees or by an official or body to which the Board has delegated authority; assignments may not result in a deficit in unassigned fund balance or exceed total fund balance or exceed total fund balance net of non-spendable, restricted, and committed amounts. ~~or its designee(s); amounts reported as "assigned" cannot result in a deficit in the "Unassigned Fund Balance" or exceed total fund balance less its non-spendable, restricted and committed classifications (examples are funds for future capital improvement or fixed asset purchases and site discretionary carry-over).~~ Additionally, an AFB will be used to appropriate existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget.

### 5. Unassigned Fund Balance (UFB):

The residual classification for the General Fund, consisting of amounts not reported in the other categories; unassigned fund balance provides resources to meet unexpected expenditures and revenue shortfalls and is reported only in the General Fund. ~~Amounts that are available for any purpose and are net resources in excess of what is properly categorized in one of the four classifications previously described; these amounts are~~

## Board of Trustees Douglas County School District

## FINANCES

~~reported only in the General Fund as GASB 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund; this category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls. The District's policy for minimum level of UFB is addressed in Administrative Regulation 603.~~

The District's policy for minimum levels of unassigned fund balance in the General Fund is addressed in Administrative Regulation 603 and is subject to the limitations and safe-harbor provisions of NRS 354.6241.

Because circumstances differ among funds and over time, not every fund will report all classifications, and the presence and size of each classification may change. ~~The following are common classifications within the various District funds.~~ Typically, the Food Services and General Funds may ~~have reported~~ **NFB**. The Bond, Building and Sites Fund, Capital Projects Fund, Debt Services Fund, Class Size Reduction, State and Federal Grants, Workers' Compensation, and Self Insurance Health Funds ~~are expected to report primarily will have reported~~ **RFB**. The Food Services, Special Education and General Funds may have reported **RFB**, **CFB**, and **AFB**. Only the General Fund shall have **UFB**, consistent with GASB 54.

The Superintendent and Chief Financial Officer (CFO) are authorized to evaluate and classify fund balances in accordance with this policy and applicable accounting standards, and to recommend to the Board the establishment, modification, or removal of committed and assigned fund balances. ~~Additionally, the Board of Trustees retains the responsibility to determine balances according to specific factors of the District.~~ Restricted funds shall be spent according to the purpose for which they were received and in accordance with applicable law, regulations, grant agreements, bond covenants, and other externally imposed requirements.

Unless the Board specifies otherwise in a manner consistent with law and external restrictions, the District will ordinarily apply ~~The order in which resources will be expended is as follows~~ in the following order when expenditures are incurred for purposes for which more than one classification could be used:

(1) Restricted Fund Balance; (2) Committed Fund Balance; (3) Assigned Fund Balance"; and lastly (4) "Unassigned Fund Balance".

The Board of Trustees may, by formal resolution, designate a different order of spending for particular circumstances, provided that such action remains consistent with external

# POLICY

No. 619

## Board of Trustees Douglas County School District

## FINANCES

restrictions, statutory requirements, and sound financial management. ~~shall adhere to its policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned as needed—unless the Board specifically designates otherwise through a formal resolution.~~

Reference: GASB 34, GASB 54, NRS 354.6241 (Ending fund balance and negotiations; excess reserves); NRS 387.205 (Required and authorized uses of money in county school district fund); AR603

Date Adopted: July 10, 2012

Date Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### PERFORMANCE BASED CONTRACTING

The Board of Trustees ~~believes supports it is vital that the District seek alternative methods for financing certain capital and facilities' management projects.~~ the use of pPerformance based ~~contracting~~ contracts as one option to finance and implement ~~is a financial alternative to augment the financing of certain~~ capital projects that reduce the District's operating costs for energy, water, and other utilizes. A performance contract is a written agreement with a qualified service company for the evaluation, recommendation, and implementation of one or more operating cost-savings measures, as defined in NRS 332.300 to 332.440. ~~Nevada Revised Statute 332 defines performance contracting as a written contract between the District and a qualified service company for the evaluation, recommendation and implementation of one or more operating cost savings measures. Performance contracting is designed to utilize a qualified service company to provide design, and installation of operating cost savings projects related to energy, water, and waste disposal. The company may also provide financing options, but the District may pursue alternative resources. The capital projects are typically funded by the guaranteed savings produced by the projects over a set period of time.~~

This policy is adopted pursuant to NRS 332.362 to establish criteria for evaluating proposed capital improvement projects for their potential to be performed under a performance contract and to require annual reporting on such projects.

For purposes of this policy:

1. "Performance contract," "operating cost-savings measure," and "qualified service company" have the meanings set forth in NRS 332.300 to 332.350.
2. "Capital improvement project" includes projects involving District buildings or building systems that may reduce operating costs for energy, water, or other utilities, consistent with NRS 332.360.

This policy shall set forth the process for evaluating whether work to be performed on a building will be performed pursuant to a performance-based contract.

The superintendent or designee shall ensure that proposed capital improvement projects involving District buildings are evaluated for their suitability to be implemented through a performance contract. ~~Prior to beginning the bidding process, any proposed capital project which fits the criteria as outlined below will be reviewed by the Board of Trustees, or its designee. The following criteria for determining the work which will be evaluated includes, at a minimum:~~ At a minimum, the evaluation criteria shall consider whether the project:

## Board of Trustees Douglas County School District

## FINANCES

- a. Consists primarily of one or more operating cost savings measures as defined ~~per~~ in NRS 332.330 and 332.362(3); and
- b. Is reasonably expected to generate operating cost savings sufficient to support a cost-effective performance contract structure, consistent with NRS 332.360 and 332.370. ~~Qualifies to be performed pursuant to a performance contract with a return on investment within five years or less, and a minimum project value of one million dollars (\$1,000,000).~~

Specific financial thresholds, minimum project sizes, and other evaluation procedures may be established in administrative regulation.

When evaluating a project that appears suitable for a performance contract, the Superintendent or designee may determine whether it is in the District's best interest to implement the project under an existing performance contract or to pursue a new performance contract, consistent with NRS 332.360 and applicable procurement requirements. ~~If the proposed capital project meets the above minimum criteria, the Board of Trustees, or its designee, may determine it more reasonable to include the project as a change order under an existing performance contract rather than a new performance contract.~~

The Superintendent or designee shall maintain documentation of evaluations of capital improvement projects under this policy and the resulting recommendations regarding use of a performance contract. ~~However, should the Board of Trustees, or its designee, determine not to enter into a new performance contract for the project(s) that meet the evaluation criteria or does not recommend inclusion under an existing performance contract, the reasons for that determination shall be documented.~~

Additionally, ~~the Board of Trustees superintendent,~~ or its designee, shall prepare and submit an annual report on or before the date required pursuant to NRS 332.360 and 332.431, in the form and manner prescribed by law. ~~for any existing performance contract, as well as report annually to the Nevada State Office of Energy the operating cost savings measures, if any, that:~~ The report shall address:

1. The status of each performance contract entered into pursuant to NRS 332.300 to 332.440;
2. Operating cost-savings measures identified in financial-grade operational audits submitted to the District pursuant to NRS 332.360 that were implemented under a performance contract during the reporting period; and
3. Operating cost-savings measures identified in such audits that were not implemented under a performance contract during the reporting period.

## Board of Trustees Douglas County School District

## FINANCES

- ~~a. Were identified in an approved performance-based contracting project's financial-grade operational audit submitted to the Board of Trustees pursuant to NRS 332.360(5) during the immediately preceding year; and~~
- ~~b. Were not included in a performance contract during the immediately preceding year.~~

The District shall cooperate with the Nevada Office of Energy and other state agencies as required by NRS 332.340 and related guidance.

Reference: NRS Chapter 332, including NRS 332.300 – 332.440 and NRS 332.362; NRS 332.431.

Adopted: February 2015

Revised: TBD

## Board of Trustees Douglas County School District

## FINANCES

### GRANT APPLICATION AUTHORIZATION

The Board of Trustees authorizes the superintendent or designee to seek, ~~district staff to apply for, and accept entitlement, competitive, and -and competitive grant funds, as well as~~ other grant ~~opportunities~~ funds that support the educational mission and strategic priorities of the ~~so long as accepting funds through those grant opportunities does not require conditions to be set upon the~~ Douglas County School District, subject to Board approval when required by law or this policy. ~~that violate any board policy or promote intersectionality (oppressed and oppressors), equity of outcomes, or the sexualization of students including, but not limited to, the teaching of nontraditional pronouns or genders.~~

Grants may be pursued and accepted only when the terms and conditions of the award are consistent with applicable federal and state law, including but not limited to 2 CFR Part 200 and relevant program statutes, and with adopted Board policies and regulations.

The District will not accept grant funds if the conditions of the award require the District to violate any duly adopted Board policy or any provision of federal or state law.

All grant-funded activities shall be implemented in a manner that complies with federal and state civil rights requirements and supports a safe and respectful learning environment for all pupils, consistent with NRS Chapter 388 and applicable federal statutes.

The Superintendent or designee shall establish administrative procedures governing grant identification, application, review, implementation, and monitoring.

Such procedures shall include processes to:

1. Review proposed grants for alignment with District priorities and capacity;
2. Ensure that fiscal and programmatic requirements can be met; and
3. Obtain Board approval for grants that materially affect long-term program commitments, require matching funds beyond budgeted amounts, or create ongoing financial obligations after the grant period ends.

In administering grant-funded programs and activities, the District shall not unlawfully discriminate against any person or group on the basis of race, color, national origin, sex, gender identity or expression, sexual orientation, disability, religion, or any other status protected by federal or state law, and shall comply with all applicable civil rights requirements. ~~This policy by no means can be construed to knowingly discriminate against any person or group based on the 14th amendment of the Constitution of the United States of America.~~

# POLICY

No. 621

---

## Board of Trustees Douglas County School District

## FINANCES

Reference: 2 CFR Part 200; applicable federal program statutes and regulations; NRS Chapters 386 and 388; Board policies on Nondiscrimination, Fiscal Management, and Grants.

Adopted: 5/16/2023

Revised: TBD