

THE PINNACLE CODE

The School Policy Manual for Pinnacle Canyon Academy
A Public K-12 Charter School
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<http://www.pcaschool.com>

*This school policy manual will be updated regularly as needed
and will be posted on the school's webpage: www.pcaschool.com*

TABLE OF CONTENTS

REVIEWED August 2025

NEW #	OLD #	
1.1	G1	SCHOOL MISSION STATEMENT
1.2	G2	PINNACLE SCHOOLS GOALS
1.3	G3	PINNACLE BOARD OF DIRECTORS
1.4	G4	ADMINISTRATION, TEACHERS AND STAFF
1.5	S32	OPEN AND PUBLIC MEETINGS ACT
1.6	S33	ADA COORDINATOR / ADA WEBSITE COMPLIANCE
1.7		TITLE IX COORDINATOR AND COMPLIANCE
1.8	APPENDIX I	GENERAL FINANCIAL POLICIES
1.8.1	APPENDIX FF	PINNACLE PROCUREMENT POLICY
1.8.2	APPENDIX BB	TSSA PROGRAM
1.8.3		FUNDRAISING POLICY
1.8.4		ACTIVITIES PROVIDED, SPONSORED AND SUPPORTED BY PINNACLE
1.8.5		LEA POLICIES AND COMPLIANCE WITH STATE AND FEDERAL LAW
1.8.6		

1. GOVERNANCE AND FINANCIAL POLICIES

Pinnacle Canyon Academy was established in 1999 as one of the eight founding charter schools in the State of Utah. Also referred to as Pinnacle Schools, the school divides students grades K-5 in Pinnacle Canyon Academy, students grades 6-8 in Pinnacle Middle School and students grades 9-12 in Pinnacle High School. The Pinnacle Code simplifies the name issue and uses "Pinnacle" to describe the school.

1.1 SCHOOL MISSION STATEMENT

BOARD APPROVED: May 2020

With the central focus on supporting students and their families, in August 2020 Pinnacle adopted the theme: *Pinnacle--We are Family*. Pinnacle's mission statement continues to emphasize that theme: "*Pinnacle Family—Paving the Panther PATH. P = Pride, A = Achievement, T = Technology, H = Heart.*"

1.2 PINNACLE SCHOOLS GOALS

BOARD APPROVED: 8/26/2025

School goals will be reviewed and revised as necessary. Pinnacle school goals are:

1. Pinnacle will make our students producers, not consumers by teaching/modeling that the technology devices are tools, not toys.
2. Pinnacle will develop more efficient vertical teaming with clearly defined roles and more productive meetings.
3. Pinnacle will foster student responsibility by increasing accountability, helping students to plan ahead and teaching students basic life skills.
4. Pinnacle will reduce incidents of bullying and disrespect and will promote character education instruction.
5. Pinnacle will coordinate communication staff wide at least monthly.
6. Pinnacle will increase grade level reading and math skills by 20%.

1.3 PINNACLE BOARD OF DIRECTORS

BOARD APPROVED: October 2024

The Pinnacle Board of Directors is a five to seven member, policy-making board that works closely with onsite school administration in deciding and implementing policy while supporting administration in the operation of the school.

A Pinnacle Board of Directors Member will be a responsible, committed parent, or member of the community who will commit to serve on the school board for a two-year term (with an option to continue serving on the board beyond the initial two-year term). Board members will work closely with school administration, teachers, staff and parents in maintaining the credibility and viability of Pinnacle. Board members will make decisions on school policies, finance/budget issues, strategic and long-term planning for the future, personnel issues as needed and any other pertinent issues.

The Board of Directors will consist of a majority of parent board members although the last two members could optimally be external community leaders. Board members attend board meetings held at least quarterly and other meetings as necessary. Board members shall exhibit good judgment with regards to making objective decisions regarding policy, budgets and personnel as well as maintaining confidentiality with regards to privileged information. Business experience and financial knowledge would be an advantage to the board members, but is not required. Anyone interested in applying to the school board shall contact the school office. Board nominations will be made by current members from the Board of Directors and those nominations will go to a parental vote at the earliest possible time when current board members' terms are coming up for replacement or recommitment. If the number of applications is the same number or less than the number of openings, then the board may vote to approve the applicant to become a board member without a parental vote. A letter from Utah's Attorney General's Office, dated October 14, 2005, and signed by John McCallister, stated that a charter school's board members cannot also be an employee or teacher of the same school.

Voting: In order for the board to take action (vote) on an item, a quorum of $\frac{3}{4}$ of the board must be present. All board members have voting privileges; however, the Board President will only vote in the event of a tie. During Executive Session meetings, the board president and secretary will have voting rights where staff members are not present.

Removal of a Board Member: In some instances, a conflict of interest, unethical behavior, or consistent counterproductive behavior may necessitate the removal of a board member from the Board of Directors. The following strategies may be used to remove troublesome board members:

Personal Intervention. A one-on-one intervention by the Board President or the Chief Administrative Officer can be scheduled to meet informally with the board member in question. This meeting shall attempt to resolve conflicts or issues and if no resolution occurs, then a request for the board member's resignation can be made.

Impeachment. If resolution is not possible and the board member does not resign, then an impeachment meeting may be called. Any board member may be removed at any time, with or without cause, by a two-thirds majority vote of current board members. Votes will be cast at a meeting of the board called for that specific purpose.

Attendance. Attendance at board meetings is **mandatory** and a board member may be immediately removed from the board if two consecutive board meetings are missed without prior notification to the Board President or the CAO.

Term Limits. Each board member's term shall be two years (with the exception of the CAO who will serve continually), with the option of staying on the board longer. The secretary to the board is a volunteer position whose term will be reviewed annually.

Leave of Absence. This allowance would make it possible for a board member to take a leave of absence from the board if they have health, work or other reasons why they cannot participate fully during their current term. A replacement board member will be recruited and/or appointed to finish the board member's term. Reapplication for board membership will be addressed by the Board President and the CAO and considered on a case-by-case basis.

Replacing the Chief Administrative Officer. When the need to replace CAO arises, the Board of Directors will form a search committee to draft a list of the current job responsibilities and requirements needed for the applicants. The Board of Directors will open the application process in house and to the public. The Board of Directors will work closely with the current CAO in compiling a comprehensive listing of job responsibilities and qualifications needed. Ideally, the time frame to complete this replacement process would be two to three months. A majority vote of the Board of Directors would be needed to offer the chosen applicant the CAO contract. The CAO's contract would be for the duration of one year consistent with other contract positions.

School Community Councils and Charter Trust Land Councils: The board of directors will serve as the Trust Land Community Council. (Board Approved 6/2021)

The Rules of Order and Procedures for the School Community Council and Charter Trust Land Council (as required 53G-7-1203(9)) are posted on the school's website: www.pcaschool.com.

Pinnacle Governing Board Fiscal Responsibilities
BOARD APPROVED October 28, 2025

The Board of Directors will approve written fiscal policies and procedures, will review fiscal budgets and expenditures at each board meeting, as members of the audit committee board members will review the results of annual audits from the external auditor, and ensure that Pinnacle administration implements sufficient internal controls over functions of entities with contracts or subawards to perform services on behalf of the LEA.

R277-113-6

1.4 ADMINISTRATION, TEACHERS AND STAFF

REVIEWED August 2025

The administration of Pinnacle constitutes two branches, the school Board of Directors and onsite administrators. All current Pinnacle teachers will be highly qualified licensed teachers or be on an approved progress plan through the Utah State Board of Education's options for licensure. They will plan lessons, organize their classrooms and endeavor to teach the state's core curriculum to their students while maintaining consistent discipline and modeling the positive principles of character education in their classrooms. In order for Pinnacle to best meet the needs of our students, Pinnacle hires support staff including secretarial/office staff, food and nutrition staff, janitorial staff, paraprofessionals, social workers and therapists, athletic coaches and other staff as necessary.

1.5 OPEN AND PUBLIC MEETINGS ACT

BOARD APPROVED: May 2020

Pinnacle will follow all state mandates regarding the Utah Open and Public Meetings Act. Details of that act can be found here: <https://le.utah.gov/xcode/Title52/Chapter4/52-4.html>

“The Utah Public Notice Website is dedicated to bringing greater accessibility to public notice information and increased participation by the public. It is a central source for all public notice information statewide, provided in a standardized format for publishing. It allows the public to subscribe by email to a Body to receive its notices and updates. Public notice informs members of the general public of government or government-related activities which may concern their local area, municipality, county, or state. The Open and Public Meetings Act (Utah Code Title 52, Chapter 4) mandates that notice and the agendas of public meetings be available to the public. The minutes of open meetings and public information distributed at the open meeting are public information. A state agency Body and the legislative body of a county, city, or town are required to post these materials on the Utah Public Notice Website. The audio recordings of open meetings are also public information and the audio recordings of state bodies must be available through the website, either by posting or linking. Audio recording of open meetings of the state's political subdivisions are not required to be on the website, but must be otherwise available to the public.” <https://www.utah.gov/pmn/about.html>

1.6 ADA COORDINATOR/ADA WEBSITE COMPLIANCE

BOARD APPROVED: May 2020

Pinnacle’s Human Resources Manager is the ADA Coordinator for the school.

Americans with Disabilities (ADA) Statement

Pinnacle is committed to making www.pcaschool.com compliant with the Americans with Disabilities Act (ADA). At this time we recognize that not all areas of our website are ADA compliant. People can access information about the school via email (through the email directory on our website) or by calling the school at (435) 613-8102.

1.7 TITLE IX COORDINATOR, COMPLIANCE AND NONDISCRIMINATION

BOARD APPROVED: January 2026

The Title IX Coordinator for Pinnacle shall be the Chief Administrative Officer who will manage all issues related to Title IX to ensure Pinnacle is in compliance. Title IX contact information, notice of nondiscrimination, and grievance procedures are posted on the school’s website under the “district” tab: www.pcaschool.com

NONDISCRIMINATION STATEMENT: Pinnacle does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX and this part, including in admission and employment.

Pinnacle provides a notice of nondiscrimination to students; parents, guardians, or other authorized legal representatives of elementary school and secondary school students; employees; applicants for admission and employment; and all unions and professional organizations holding collective bargaining or professional agreements with the recipient. This notice also provides the name, office and telephone number of Pinnacle’s Title IX Coordinator and how to report a grievance.

Reference: [https://www.ecfr.gov/current/title-34/part-106/section-106.8#p-106.8\(c\)](https://www.ecfr.gov/current/title-34/part-106/section-106.8#p-106.8(c)) 34 CFR 106.8(c)

1.8 GENERAL FINANCIAL POLICIES

A. General Policies

1. All checks or check stock, credit/purchase cards, access to bank accounts and statements, purchases shall be secured and controlled by the accounting/front office with limited access.
2. All disbursing of funds at the school or LEA shall be done through the accounting/front office.
3. Expenditure transactions must be approved by an individual having sufficient knowledge and authority to evaluate the transaction for reasonableness and appropriateness. The school or LEA shall designate employees by title or job descriptions who are authorized to approve various dollar amount levels of disbursements and instructed never to sign blank checks (see the Decision Chart for Purchasing Thresholds).
4. All expenditures made using cash, checks, credit/purchase cards, electronic fund transfers, etc. shall be recorded in the school or LEA's accounting records.
5. Passwords shall be established on user access to the accounting system and changed periodically.
6. Checks shall be made payable to specified payees and never to "cash" or "bearer."
7. All disbursement activity shall be substantiated by supporting documents. Documents shall be available, and shall demonstrate that proper disbursement controls are in place (signatures for approval, purchase orders, receipts, invoices, bids or quotes, reimbursement forms, travel forms, journal entries, reconciliations, etc.).
 - a. Quotes shall contain the following information:
 - (1) Date received or dates that the quoted price is valid and delivery date
 - (2) Company name and address
 - (3) Each item, description or specifications, unit, total price, and quantity listed
 - (4) Shipping and freight charges
 - (5) Salesperson and contact information
 - (6) Vendor, LEA employee name and position
 - b. Quotes may be obtained and documented by printing pages from a website; however, all of the quote elements must be documented. Better prices are usually obtained by contacting vendors directly. Telephone quotes must be documented and include all quote elements. Written quotes shall be requested on the vendor's letterhead.
8. Bank and credit card statements shall be reviewed and accounts reconciled in a timely manner. Activity accounts shall be reviewed quarterly by the custodian of the activity.
9. The school or LEA must comply with applicable LEA and state purchasing laws.
10. Expenditures will follow the guidelines outlined in the State Procurement Code (Utah Code 63G-6a) and federal purchasing laws, or the school or LEA will adopt stricter policies (see Decision Chart for Purchasing Thresholds).

11. Contracts must follow guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts [Utah Code 63G-6a-1204(7)].
12. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a), Utah Code concerning school construction (Utah Code 53A-20), the Utah State School Board Administrative Rules, and Title IX.
13. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G-6a), the LEA's procurement policy, and the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
14. Purchases of goods or services with LEA funds for personal use or personal gain are strictly prohibited; see the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
15. Multi-year contracts must comply with Utah Code 63G-6a-1204.

B. LEA Procurement Thresholds

The LEA's procurement policy shall be followed for all qualifying purchases of goods or services. The procurement policy shall include the basic items:

1. Small Purchases

- a. The "individual procurement threshold" for the LEA is \$1,000. This is the maximum amount that the LEA can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing (Utah Code 63G-6a-408, Administrative Code R33-4).
- b. The "single procurement aggregate threshold" for the LEA is \$5,000. This is the maximum amount that the LEA can expend to obtain any combination of individual procurement items/services costing less than \$1,001 from one vendor at one time up to \$5,000. (Utah Code 63G-6a-408, Administrative Code R33-4).
- c. The "annual cumulative threshold" for the LEA is \$50,000. This is the maximum total annual amount that the LEA can expend to obtain individual procurement item(s) costing less than \$1,001 purchased from the same vendor during the fiscal year (July 1 – June 30) not to exceed \$50,000. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-408 and Administrative Code R33-4).
- d. Professional services, such as architectural, engineering, accounting, legal, or consulting services costing less than \$50,001 may be awarded by direct negotiation after the LEA has reviewed the qualifications of at least two professional service providers. Services costing \$50,001 - \$100,000 shall be acquired by obtaining a minimum of two quotes. Services costing greater than \$100,000 shall be obtained using a competitive bidding or RFP process. The threshold for utilizing an approved vendor list for professional services is \$100,000. A vendor is selected from a prequalification of potential bidders and approved potential vendor list created using an invitation for bids or an RFP under provisions in Utah Code 63G-6a-403 and 404 (Administrative Code R33-4).
- e. Small construction projects:
 - (1) Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met.
 - (2) Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1).

- (3) Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A-20.

2. Recurring Purchase Over Annual Cumulative Threshold

- a. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year, a contract shall be utilized if feasible [Utah Code 63G-6a-408(6)].

3. Artificially dividing a purchase

- a. Utah Code 63G-6a-408 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases to divide an invoice or purchase order into two or more invoices or purchase orders, or to make smaller purchases over a period of time.

(1) This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (.e.g., uniforms, club or athletic equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a short period of time, or making separate purchases over a period of time. Purchase splitting often occurs when making purchases on a purchase card.

Employees shall not split invoices to stay under daily purchase limits on purchase cards or the established purchasing Thresholds.

- (2) It may be determined after an order is placed or received that a large enough quantity was not ordered or the correct sizes were not obtained, and that additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This shall be retained with the vendor invoice.
- (3) Penalties for violating this statute are outlined in Utah Code 63G-6a-408. Penalties range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.

4. Hospitality Gifts, Gratuities, Kickbacks, or Position and Influence

- a. **“Contract administration professional”** means an individual who is directly under contract with a LEA or employed by a person under contract with a LEA and has responsibility in developing a solicitation or grant, or conducting the procurement process; or supervising or overseeing the administration or management of a contract or grant. This does not include an employee of the LEA. (Utah Code 63G-6a-2402).
- b. **“Procurement professional”** means an individual who is an employee, and not an independent contractor, of a LEA, and who, by title or primary responsibility has procurement decision making authority and is assigned to be engaged in or is engaged in the procurement process or the process of administering a contract or grant, including enforcing contract or grant compliance, approving contract or grant payments, or approving contract or grant change orders or amendments.
Procurement professional excludes:
 - (1) Any individual who, by title or primary responsibility, does not have procurement decision making authority;
 - (2) The CAO, business administrator, principal, or vice principal of the LEA, or the chief assistant or deputy of the CAO, business administrator, principal, or vice principal (Utah Code 63G-6a-2402).
- c. **“Hospitality gift”** means a token gift of minimal value, including, a pen, pencil, stationery, toy, pin, trinket, snack, beverage, or appetizer, given for promotional or hospitality purposes. This does not include money, a meal, admission to an event for which a charge is normally made, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G-6a-2402).
 - (1) Utah Code 63G-6a-2404 states that it is unlawful for a person to give or receive, offer to give or

- receive, or promise or pledge to give or ask for a promise or pledge of, a hospitality gift if:
- (a) the total value of the hospitality gift is less than \$10; and
 - (b) the aggregate value of all hospitality gifts from the person to the recipient in a calendar year is less than \$50.
- (2) Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.
- d. **“Gratuity”** means anything of value given without anything provided in exchange or in excess of the market value of that which is provided in exchange, including a gift or favor, money, a loan at an interest rate below the market value or with terms that are more advantageous to the borrower than terms offered generally on the market, anything of value provided with an award (other than a certificate, plaque, or trophy), employment, admission to an event, a meal, lodging, travel, entertainment for which a charge is normally made, and a raffle, drawing for a prize, or lottery.
- (1) Gratuity does not include:
 - (a) An item, including a meal in association with a training seminar, that is:
 - (i) Included in a contract or grant; or
 - (ii) Provided in the proper performance of a requirement of a contract or grant;
 - (b) An item requested to evaluate properly the award of a contract or grant;
 - (c) A rebate, coupon, discount, airline travel award, dividend, or other offering included in the price of a procurement item;
 - (d) A meal provided by an organization or association, including a professional or educational association, an association of vendors, or an association composed of public agencies or public entities, that does not, as an organization or association, respond to solicitations;
 - (e) A product sample submitted to a public entity to assist the public entity to evaluate a solicitation;
 - (f) A political campaign contribution;
 - (g) An item generally available to the public; or
 - (h) Anything of value that one public agency provides to another public agency (Utah Code 63G-6a-2402).
 - (2) Utah Code 63G-6a-2404 makes it unlawful:
 - (a) For a person who has or is seeking a contract with or a grant from a public entity knowingly to give, or offer, promise, or pledge to give, a gratuity to the LEA, a procurement professional or contract administration professional, or an individual who the person knows is a family member of an individual.
 - (b) For a “procurement professional” or “contract administration professional,” or a family member of either, knowingly to receive or accept, offer or agree to receive or accept, or ask for a promise or pledge of, a gratuity from a person who has or is seeking a contract with or a grant from a public entity.
 - (c) Penalties for violating this statute are established in *Utah Code* 63G-6a-2404 2407. Individuals will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
 - (3) Penalties range from a class B misdemeanor to a second degree felony and individuals are subject to disciplinary action up to and including dismissal from public employment or return the value of the unlawful gratuity.
- e. **“Kickback”** means a negotiated bribe in connection with a procurement or the administration of a contract or grant; and does not include items in subsection 4.e.(1) (Utah Code 63G-6a-2402). Utah Code 63G-6a-2404 makes it unlawful:
- (1) For a person who has or is seeking a contract with or a grant from a public entity knowingly to give, or offer, promise, or pledge to give, a kickback to the LEA, a procurement professional or contract administration professional, or an individual who the person knows is a family member of an individual.
 - (2) For a “procurement professional” or “contract administration professional,” or a family member of either, knowingly to receive or accept, offer or agree to receive or accept, or ask for a promise

or pledge of, a kickback from a person who has or is seeking a contract with or a grant from a public entity.

- (3) Penalties for violating this statute are established in *Utah Code* 63G-6a-2404 and 2407. Individuals will adhere to these penalties and report violations to the attorney general's office, as required by Statute. Penalties range from a class B misdemeanor to a second degree felony and individuals are subject to disciplinary action up to and including dismissal from public employment or return the value of the unlawful kickback.

C. Cash Disbursements General Model Procedures

1. The LEA's tax exempt status number shall only be used in conformity with the Utah State Tax Commission Guidelines.
2. The LEA has designated the State Procurement Code as its purchasing policy.
3. If an outside entity reimburses employee expenses (meals, travel, etc.), these expenses shall not be submitted to the LEA for reimbursement.
4. No disbursing of funds is to be done in other offices or at unapproved off-site activities or functions.
5. Purchases of goods or services for personal use or personal benefit of any amount are strictly prohibited.
6. Any purchases shall be equitable for both male and female students and comply with Title IX.

D. Procurement Decision Tree

How does an employee initiate a purchase?

1. Is the purchase available from a state agency or a state cooperative contract? If so, you are encouraged to purchase the item from the agency or state contract. If not, follow the decision chart below.
2. *If the total purchase is between:*
 - a. **\$0-\$1,000**

The purchaser may select the best source without seeking competitive quotes. The signature of the requestor and immediate supervisor (or authorized business officer for department or administration) are required on the purchase order or check request form. If the purchase is made using an LEA credit/purchase card, the employee shall follow the credit/purchase card policy below.
 - b. **\$1,001-\$5,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from the supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the LEA's records. The signature of requestor, immediate supervisor (or authorized business officer for the department), and business administrator are required on the purchase order or check request form.
 - c. **\$5,001-\$10,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the LEA's records. The signature of requestor, immediate supervisor (or authorized business officer for the department), and business administrator are required on the purchase order or check request form.
 - d. **\$10,001-\$50,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from the supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the LEA's records. Completed bids and an approved purchase order shall be sent to LEA purchasing for initiation and purchase. The signature of requestor,

immediate supervisor (or authorized business officer for the department), and business administrator for the LEA are required on the purchase order or check request form.

e. Greater than \$50,001

The LEA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601-612 and 701-711 and Administrative Code R33-6 and R33-7, or use a prequalification of potential vendors and an approved vendor list with an invitation for bids or an RFP in compliance with Utah Code 63G-6a-403 and 404. The bid or RFP process shall be managed by LEA purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offeror with the highest total score. Supporting documents must be retained and maintained as part of the LEA's records. The signature of the requestor, immediate supervisor (or authorized business officer for the department), business administrator, and CAO of the LEA are required for final approval. If the purchase is greater than \$99,999, the signature of the LEA's board is also required for final approval.

f. Less than \$100,001 for professional services

When acquiring professional services such as accounting, legal, consulting, architectural, or engineering goods or services valued less than \$100,001; the LEA shall follow the associated small purchasing thresholds as outlined in R33-4. LEAs must review the qualifications of a minimum of two professional service providers or consultants and directly negotiate for up to \$50,000. A minimum of two quotes must be obtained for services \$50,001 - \$100,000. Contracts or purchases from an approved vendor list may not exceed \$100,000.

g. Small construction projects

(1) Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met. The signature of the requestor, immediate supervisor (or authorized business officer for the department), business administrator, and CAO of the LEA are required for final approval.

(2) Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1). The signature of the business administrator and CAO of the LEA are required for final approval.

(3) Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A-20, and the board shall advertise for bids at least 10 days before the bid due date. The signature of the business administrator, CAO of the LEA, and the LEA's board are required for final approval.

h. Greater than \$100,000 for professional services

The LEA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601-612 and 701-711. The bid or RFP process shall be managed by LEA purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offer or with the highest total score. Supporting documents must be retained and maintained as part of the LEA's records. The signature of the business administrator, CAO, and LEA's board are required for the invitation to bid or RFP.

(Please see the Decision Chart for Purchasing Thresholds)

E. Sole Source

1. Sole source procurement shall only be used if a product or service is unique and can be easily proven as one of a kind, offered by only one vendor. If there is more than one potential bidder or offer or for a particular item, sole source does not apply. All sole source determinations must be completed through the LEA purchasing department.

2. All sole source requests estimated to be \$50,000 and above must be posted for public comment, in accordance to Utah Code 63G-6a-802 and 406.
3. Sole source justification shall be documented according to Utah Code 63G-6a-802 and be approved by administration.

F. Credit/Purchase Cards

1. All credit/purchase cards shall be kept secured and controlled by the accounting/front office with limited access. ~~PIN numbers shall be kept secured.~~
2. Card users shall follow LEA and state purchasing policies and comply with the Utah State Tax Commission's guidelines regarding the LEA's tax exempt status number.
3. Purchases exceeding \$1,000 made using the credit or purchase card shall be pre-approved through emails from administration or with quote signatures prior to making the purchase. Administration can make purchases over \$1000 with authorization. Administration can make purchases over \$5,000 with authorization.
4. All receipts are uploaded into the credit card portal.
5. Administration (or designee) must review each card holder's statement, along with all receipts, for approval. Approval shall be documented.
6. An employee with oversight over the card user(s) shall be responsible for providing authorization.
7. Individual expenditures made on purchase or credit cards shall be recorded in the school or LEA's accounting records according to the approved NCES chart of accounts. The issuance of a check or an electronic funds transfer to pay the monthly card statement balance shall be documented and approved by administration prior to issuance. .
8. Violation of purchase card policy, including not retaining documentation of purchases or making personal purchases, may result in card cancellation, disciplinary action, or criminal prosecution.
9. Transaction, daily, or monthly limits will be established based on purchasing authority.
10. Administration or employees designated by the LEA will develop an internal review plan to periodically select credit/purchase card statements to verify that LEA policies and procedures are being followed, and that purchases are appropriate, documented, and coded to the proper funding sources.
11. If the card is lost or stolen, immediately contact the appropriate authority. Employees are able to cancel their own school credit card, but need to notify the Business Manager.
12. Teacher Purchase card responsibility. ATM transactions, cash advances, or personal use are strictly prohibited. Teachers are issued a school credit card to purchase supplies for the school year. Teachers have to sign the following when issued their school credit card:

"I am signing this form stating that I have received my Teacher Purchase Card. By signing this form I am agreeing that I have accepted this card under the following conditions: This card is to be used for SCHOOL use only. I will manage receipts and statements per school policy and under the direction of Administration. I also agree that if I choose to purchase non-school related items with this card I will also be responsible for the balance, which will be taken from my paycheck. Multiple fraudulent purchases will

result in suspension of card and loss of privileges. I understand that I could also face disciplinary actions and possible criminal charges.”

G. Travel

1. Mileage

- a. Mileage reimbursement forms must be completed by employees within 45 days of return from travel. The form must include the dates and purpose of travel, destination(s), time of departure and return, and Mileage.
- b. A travel authorization form must be completed prior to registration for conferences and events, and approved by the employee’s immediate supervisor. The form must include the dates and purpose of travel, destination, estimate of travel cost, lodging and per diem costs. Supporting documentation is required for each traveler. Each traveler must complete an authorization form. Authorizations must be approved prior to purchase or booking of any travel arrangements. In-state travel must be approved by the employee’s immediate supervisor. An administrator or board employee’s immediate supervisor may be the CAO or board chair.
- c. Out-of-state travel must be approved by an immediate supervisor and applicable administrator. An administrator or board employee’s immediate supervisor may be the CAO or board chair.

2. Travel Reimbursement

- a. A travel reimbursement form must be completed within 30 days of return from travel. Lodging, airfare, taxi, parking, or other transportation and baggage fees paid by the employee require receipts to be reimbursed. Expenditures not supported by receipts will not be reimbursed, unless expressly approved by the supervisor in extraordinary circumstances. Per diem reimbursement requests must be included on the travel reimbursement form or on a completed mileage log. Conference agendas, completed mileage logs, or other documentation supporting times of departure and return are required for per diem meal reimbursements (see state travel per diem schedule). It is the policy of the LEA to reimburse food on a per diem rate rather than by actual costs.

H. Reimbursement Requests

1. Employees seeking reimbursement for LEA expenditures made with employee funds must complete a reimbursement request form, which is signed by the requestor and approved by the employee’s immediate supervisor. An administrator’s or board employee’s immediate supervisor may be the CAO or board chair.
2. Supporting documentation, including detailed receipts and justification for departure from the standard purchase order process, is required. Authorization must be documented by the immediate supervisor.

I. Purchase Orders

1. An expenditure authorization form (purchase order or requisition) is required for all purchases. Employees initiating an expenditure shall complete the authorization form, including documentation of any required quotes, **before** a purchase is initiated. The completed form and documentation shall be submitted to the immediate supervisor or designated business officer for the department.
2. The designated business officer for the department will review completed expenditure authorization forms and any supporting quotes and approving the purchase. This approval signature is required prior to the initiation of a purchase.
3. Shipment of goods shall be addressed and delivered to the LEA.
4. Invoices and complete packing slips shall be initiated by the receiver of the goods, indicating that all goods were received and that payment shall be processed.
5. The accounting/front office shall compare invoices and packing slips to the expenditure authorization form prior to processing payment (see LEA Issuance of checks).

J. LEA Issuance of Check

1. All checks, check stock, access to bank accounts, and bank statements shall be kept secured and controlled by the accounting/front office with limited access. Passwords shall be kept secured and changed periodically.
2. An employee who does not have the ability to issue checks shall review the issued check and accompanying supporting documentation to ensure all policies and procedures are followed prior to signing the check.
3. Each disbursement shall be substantiated with supporting documentation, such as a purchase order, invoice, receipts, quotes (according to the procurement policy above), reimbursement forms, shipping documents, contracts, travel forms, etc. All expenditures shall be recorded in the LEA's accounting records using the NCES chart of accounts, or under the LEAs roll-up process to convert to the NCES chart of accounts.
4. Signature stamps shall not be utilized, and blank checks or checks made payable to "cash" or "bearer" shall never be signed.
5. Endorsed checks shall be mailed by an employee outside of the cash disbursement process, if possible.
6. It may be necessary to void a check. If this occurs, the word "VOID" shall be written on the check, and the actual check shall be retained.

K. Journal Entries/Electronic Fund Transfers

1. All electronic fund transfers and journal entries shall be kept secured and controlled by the accounting/front office with limited access. Passwords shall be kept secured and changed periodically.
2. Each journal entry or electronic fund transfer shall be substantiated by supporting documentation.
3. Each journal entry or electronic fund transfer shall be recorded in LEA's accounting records.
4. Administration or an individual without cash disbursement duties shall document approval of journal entries or electronic fund transfers.
5. Monthly, the LEA's audit committee or designee shall review and approve the journal entries and electronic fund transfers.

L. Review process

1. Monthly, bank reconciliation(s) shall be performed on all LEA-approved accounts, including credit card transactions. If the bank reconciliation is completed by someone who has access to the accounting system and the bank accounts, it shall be reviewed and approved by another person, such as the principal or director, business administrator, or a member of the audit committee or board.
2. Monthly, administration shall review bank statements and bank reconciliations, as well as credit card statements, and document the review and approval. The LEA's audit committee or LEA management shall ensure that monthly bank reconciliations and credit/purchase card statement reconciliations are occurring.
3. A check register shall be reviewed when signing checks to ensure all disbursements are reviewed and approved.
4. Periodically, administration or designated members of management shall review cash disbursements to verify that all LEA and State policies and procedures are being followed.

M. Title I Purchases

Any items purchased with Title I funding must have a certificate of affixation crediting Title I.

N. Public School General Requirements: Budgets (Board Approved 6/2021)

At the annual June board of directors meeting, a budget hearing will be held to approve the next year's budget and to set the fee schedule.

O. LEA Fiscal and Auditing Policies

Pinnacle will comply with all reporting requirements of R277-113. LEA Fiscal and Auditing Policies.

P. Federal Education Agreement

1. Pinnacle will abide by Utah Code 53E-3-804, Governor to approve federal education agreements or national programs.
 - a. Before legally binding the state by executing a federal education agreement or national program that may cost education entities more than \$500,000 annually from state and local money to implement, a school official shall submit the proposed federal education agreement or national program to the governor for the governor's approval or rejection.
 - b. The governor shall approve or reject each federal education agreement or national program
 - (1) If the governor approves the federal education agreement or national program, the school official may execute the agreement.
 - (2) If the governor rejects the federal education agreement or national program, the school official may not execute the agreement.
 - c. If a school official executes a federal education agreement or national program without obtaining the governor's approval under this section.

Q. Construction Projects

Pinnacle will report monthly on all construction projects through state-mandated requirements.

R. Required Sales Tax Charges (Board approved May 2025)

Per the state of Utah's Publication 35, sales taxes must be charged on select items at Pinnacle. After an internal review, Pinnacle will charge sales tax on yearbooks and all concession stand purchases.

S. Cash Handling Policy (Board approved May 2025)

According to the Utah State Board of Education (USBE) cash handling policy that emphasizes accountability and separate of duties to safeguard funds, all cash receipts should:

1. be deposited in a bank daily or within three banking days by the Business Manager,
2. Be stored securely in a locked location until deposit with completed remittance notice, and
3. Have a designated employee independent of the cash receipting process verify that the daily receipt total matches the deposit slip
4. The Business Manager will keep and maintain detailed records of all cash transactions, including dates, amounts, and purpose of the transaction as well as regularly reconcile bank statements with cash receipts to ensure accuracy.

Pinnacle will comply with additional cash handling procedures, including:

1. All monies received will be recorded in the school SIS system, linking the payment to the student with a copy made for the recipient and the deposit record.
2. No one, including all administrators and secretaries, is authorized to cash a check written to or intended to be for the benefit of Pinnacle.
3. Employees should never hold public funds in their personal possession for any reason.

4. All receipting of cash at secondary schools should be done at the main office. No receipting is to be done in the classroom. If a teacher needs verification that a student has paid a certain fee, a receipt copy will be available on the Student's SIS profile.
5. Whenever possible all receipting of cash at elementary schools should be done at the main office. Exceptions to this section must be approved in advance by the principal. At the end of any event, a cash reconciliation sheet must be completed, signed and submitted with all cash to the main office.
6. All payments received at the secondary or elementary schools should be receipted and deposited to the bank twice a week or at least every three banking days as required by Utah Code Section 51-4-2(2).
7. Business Checks must be made out to Pinnacle Canyon Academy or Pinnacle Schools.
8. Personal checks will not be accepted.

T. Buy American Act

BOARD APPROVED: May 2025

The Buy American provision requires school food authorities to purchase, to the maximum extent practical, domestic commodities or products. The Buy American provision applies to school food authorities located in the contiguous United States. Pinnacle will adhere to the Buy American provision to the maximum extent it is practical. (See all Health, Wellness and Nutrition Policy).

U. Equipment Policy and Procedures

Board approved May 2025

Pinnacle orders all equipment and technology per LEA and state procurement policies.

When Pinnacle purchases equipment with federal funds, those items are used in the program/project for which it was acquired and for as long as it is needed. When no longer needed, equipment may be used in other activities supported by a federal agency or disposed of in accordance with proper procedure. Equipment may be available to other federally funded programs/projects if it doesn't interfere with the work for which it was originally purchased.

Property records are managed through an online inventory database that is managed through Pinnacle's Administration. Those records include the school's name, description of the item including name, make, model, manufacturer, acquisition date and cost of property, which federal funds were used for purchase, location of property, condition of item. Items purchased will be permanently labeled. Inventory of equipment will be inventoried annually and when there is a change of custodian. An online management system is used to track electronic inventory to help prevent theft or damage. Equipment is inspected annually to keep it working in good condition. If the equipment or technology becomes obsolete, Pinnacle will follow appropriate disposal procedures including recycling old items or selling them on public surplus websites.

Equipment and technology purchased, labeled and inventories excludes books and furniture.

V. General Time and Effort (2CFR 200.430, R277-113-(5)(6), 2CFR 200.3334)

STATE REVIEW Summer 2025

BOARD APPROVED: October 28, 2025

Employees that are working in the state and government programs need to be aware of the policy and procedures required for Time and Effort certification and documentation in order for Pinnacle to be in compliance with state and federal requirements.

Pinnacle will comply with all requirements for reporting time and effort for any relevant state or federal program including documenting the work of those working on multiple activities over several programs along with any required signatures. Pinnacle follows a system of internal controls to provide reasonable assurance that the charges

are accurate, allowable and properly allocated. Procedures will comply with established accounting policies and practices of the school. (2CFR 200.430)

Pinnacle will use the required forms and reports and follow the relevant procedures for documenting employee time and effort including date and time to ensure compliance with state and federal requirements. Documentation will reflect actual time spent, not a budget estimate.

Pinnacle will use iSolved's *Labor Distribution Percentage Report* to show each program an employee is paid out of. The Business Manager collects the data within the iSolved system. The CAO approves the Time and Effort annually. The date stamp on this report serves as a signature unless otherwise required. Records will be maintained for five years. (2CFR 200.334) The report will indicate reporting on federal and state/non-federal grant funding. The documentation will include: first and last name of employee, signature (use of date stamp noted above), and a date of approval (digital approval is adequate), reporting range including start and end date, program or object code, percentage of effort spent on each program, accounting for 100% time spent on federal or non-federal programs and including 100% of all actual time paid by single or multiple cost objectives, regardless of fund source, Approval by CAO and signature with date (digital approvals are adequate) to certify accuracy in effort report. (2CFR 200.430)

The Time and Effort policy will be reviewed every three years and will be board approved. The CAO will ensure that the Time and Effort report and documentation are uploaded to appropriate websites for compliance. R277-113-(5)(6).

1.8.1 PINNACLE PROCUREMENT POLICY

BOARD APPROVED: June 2023

The procurement procedures contained in the following pages will be implemented on August 1, 2023 and remain in effect until amended. All procurements must maximize full and open competition. Source documentation must be available to determine open competition, the reasonableness, the allowability and the allocation of costs.

PROCUREMENT PROCEDURES

- A. The plan for procuring items for use in the Child Nutrition Program is as follows. These procurement procedures maximize full and open competition, transparency in transactions, comparability, and documentation of all procurement activities. Pinnacle assures that positive efforts will be made to involve small and minority businesses, women's business enterprises, and labor surplus area firms [2 CFR 200.321].
 1. All procurement activities will be made in accordance with 2 CFR 200; the State of Utah Procurement Code 63G-6a; and Utah Administrative Code Title R33. The most restrictive principles will be applied when conflicts in requirements exist.
 - a. If the amount of the purchase is more than \$5,000, formal procurement procedures will be used.
 - b. Informal procurement procedures (small purchase) will be required for purchases under the most restrictive small purchase threshold as defined in Title R33 or LEA approved threshold if less:
 - (1) The Individual Procurement Item threshold is a maximum amount of \$5,000 for a procurement item; a procurement unit may select the best source by direct award and without seeking competitive bids or quotes.
 - (2) The single procurement aggregate threshold is a maximum amount of \$10,000 for multiple procurement item(s) (each item must be \$5,000 or less), that are purchased from one source at

one time; and

- (3) The annual cumulative threshold from the same source is a maximum amount of \$50,000
 2. It will be the responsibility of the Business Manager to document the amounts to be purchased so the correct method of procurement will be followed. Cost analysis documentation will also be required for any amendments to resulting contracts when the amendment is expected to exceed \$5,000.
- B. When a formal procurement method is required, the following COMPETITIVE SEALED BID in the form of an Invitation for Bid or COMPETITIVE PROPOSAL in the form of a Request for Proposal (RFP) procedures will apply:
1. An announcement of an Invitation for Bid (IFB) or a Request for Proposal (RFP) will be placed on the school's webpage to publicize the intent of Pinnacle to purchase needed items. The advertisement for bids/proposals or legal notice will be run for (14 days).
 2. An advertisement is required for all purchases over the district's small purchase threshold of \$5,000. The announcement will contain a:
 - a. general description of items to be purchased
 - b. deadline for submission of questions and the date written responses will be provided including addenda to bid specifications, terms and conditions as needed
 - c. date of pre-bid meeting, if provided, and if attendance is a requirement for bid award
 - d. deadline for submission of sealed bids or proposals, and
 - e. address of location where complete specifications and bid forms may be obtained.
 3. The developer of written specifications or descriptions for procurements will be prohibited from submitting bids or proposals for such products or services.
 4. The IFB or RFP will clearly define the purchase conditions. The following list includes requirements to be addressed in the procurement, as applicable:
 - a. Contract period
 - b. LEA is responsible for all contracts awarded (statement)
 - c. Date, time, and location of IFB/RFP opening
 - d. How vendor is to be informed of bid acceptance or rejection
 - e. Delivery schedule
 - f. Set forth requirements (terms and conditions) which bidder must fulfill in order for the bid to be evaluated
 - g. Buy American Provision requirements.
 - h. Benefits to which the School Food Authority will be entitled if the contractor can not or will not perform as required
 - i. Statement regarding the return of purchase incentives, discounts, rebates, and credits to the LEA's non-profit Child Nutrition account
 - j. Contract provisions as required in Appendix II to 2 CFR 200
 - k. Procuring instrument to be used are purchase orders from firm fixed prices after formal bidding
 - l. Price adjustment clause (tied to an appropriate) (Consumer price index, or other as stated in terms and conditions for pricing and price adjustments)
 - m. Specific bid protest procedures
 - n. Provision requiring access by duly authorized representatives of the LEA, State Agency, United States Department of Agriculture, or Comptroller General to any books, documents, papers and records of the contract which are directly pertinent to all negotiated contracts
 - o. Method of shipment or delivery upon contract award
 - p. Provision requiring contractor to maintain all required records for six years after final payment

- and all other pending matters (audits) are closed for all negotiated contracts
 - q. Description of process for enabling vendors to receive or pick up orders upon contract award
 - r. Provision requiring the contractor to recognize mandatory standards/policies related to energy efficiency contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (PL 94-165)
 - s. Signed statement of non-collusion
 - t. Signed Debarment/Suspension Certificate or statement included in contract or copy of Excluded Parties List System (EPLS).
5. Specifications and estimated quantities of products and services prepared by SFA and provided to potential contractors desiring to submit bids/proposals for the products or services requested. When specifying “brand name” an “equal” product must be allowed to be offered [2 CFR 200.319(6)]
 6. If any potential vendor is in doubt as to the true meaning of specifications or purchase conditions, interpretation will be provided in writing to all potential bidders by Business Manager and date Specified.
 - a. The Business Manager will be responsible to ensure all SFA procurements are conducted in compliance with applicable Federal, State, and local procurement regulations.
 - b. The following criteria will be used in awarding contracts as a result of bids/proposals.
 - (1) Price
 - (2) Quality
 - (3) Warranty
 - (4) If state contract applies
 - (5) Availability
 7. In awarding an RFP, a set of award criteria in the form of a weighted evaluation sheet will be provided to each bidder in the initial bid document materials. Price alone is not the sole basis for award but remains the primary consideration among all factors when awarding a contract. Following evaluation and negotiations a firm fixed price or cost reimbursable contract is awarded.
 - a. The contracts will be awarded to the responsible bidder/proposer whose bid or proposal is responsive to the invitation and is most advantageous to the LEA, price as the primary and other factors considered. Any and all bids or proposals may be rejected in accordance with law.
 - b. The CAO is required to sign on the bid tabulation of competitive sealed bids or the evaluation criterion score sheet of competitive proposals signifying a review and approval of the selections.
 - c. Business Manager reviewing the procurement system to ensure compliance with applicable laws.
 - d. Business Manager responsible for documentation the actual product specified is received.
 - e. Any time an accepted item is not available, the CAO will select the acceptable alternate. The contractor must inform the CAO and/or Business Manager within two weeks that a product is not available. In the event a non-domestic agricultural product is to be provided to the LEA, the contractor must obtain, in advance, the written approval of the product. The Business Manager must comply with the Buy American Provision.
 - f. Full documentation as to the reason an accepted item was unavailable, and to the procedure used in determining acceptable alternates, will be available for audit and review. The person responsible for this documentation is the Business Manager.
 - g. The Business Manager is responsible for maintaining all procurement documentation.
- C. If the amount of purchases for items is less than the district’s small purchase threshold, the following, SMALL PURCHASE PROCEDURES, including quotes, will be used as outlined in Utah State Administrative Code Title R33. Quotes from an adequate number of qualified sources will be required.
1. Written Specifications will be prepared and provided to the vendor. When specifying a “brand name” an “equal” product must be allowed to be offered [2 CFR 200.319(6)]

2. Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of two vendors shall be contacted.
 3. The Business Manager will be responsible for contacting potential vendors when price quotes are needed.
 4. The price quotes will receive appropriate confidentiality before award.
 5. Quotes will be awarded by the CAO.. Quotes awarded will be to the lowest and best quote based upon quality, service availability, price, Buy American Provision requirements, as applicable.
 6. The Business Manager will be responsible for documentation of records to show selection of vendor, reasons for selection, names of all vendors contacted, price quotes from each vendor, and written specifications.
 7. The Business Manager will be responsible for documentation that the actual product specified is received.
 8. Any time an accepted item is not available, the Business Manager will select the acceptable alternate. Full documentation will be made available as to the selection of the acceptable item.
 9. Bids will be awarded on the following criteria:
 - a. Price (must be Primary Factor)
 - b. Quality
 - c. Warranty
 - d. If state contract is warranted
 - e. Availability
 10. The (Title of person/position) is required to sign all quote tabulations, signifying a review and approval of the selections.
- D. If items are available only from a single source or when the award of a contract is not feasible under small purchase, sealed bid or competitive negotiation, NON-COMPETITIVE PROPOSAL procedures will be used:
1. If the cost exceeds the LEA's small purchase threshold the non-competitive proposal (sole source) must be publicly posted.
 2. Written Specifications will be prepared and provided to the vendor.
 3. The Business Manager will be responsible for the documentation of records to fully explain the decision to use the noncompetitive proposal. The records will be available for audit and review.
 4. The Business Manager will be responsible for documentation that the actual product or service specified was received.
 5. The Business Manager will be responsible for reviewing the procedures to be certain all requirements for using single source or noncompetitive proposals are met.
 6. A record of non-competitive negotiation purchase shall be maintained by (Title of person/position). The record of non-competitive purchases shall include, at a minimum, the following:

- a. item name
- b. dollar amount
- c. vendor, and
- d. reason for non-competitive procurement

7. The CAO will approve, in advance, all procurements that result from non-competitive negotiations.

E. Emergency or "Pressing Need" Purchases

1. If it is necessary to make a one-time emergency procurement to continue service or obtain goods, the purchase must be authorized using a purchase order signed by the CAO and/or Business Manager. The following emergency procedures shall be followed. All emergency procurements shall be approved by CAO and/or Business Manager. At a minimum, the following emergency procurement procedures shall be documented:

- a. item name
- b. dollar amount
- c. vendor, and
- d. reason for emergency

2. The LEA shall retain all books, records and other documents relative to the award of the contract for six (6) years after final payment. Specifically, the LEA shall maintain, at a minimum, the following documents:

- a. Written rationale for the method of procurement;
- b. A copy of the original solicitation;
- c. The selection of contract type;
- d. The bidding and negotiation history and working papers;
- e. The basis for contractor selection;
- f. Approval from the State agency to support a lack of competition when competitive bids or offers are not obtained;
- g. The basis for award cost or price;
- h. The terms and conditions of the contract;
- i. Any changes to the contract and negotiation history;
- j. Billing and payment records;
- k. A history of any contractor claims; and
- l. A history of any contractor breaches.

F. In accordance with 63G-6a-2400, the following conduct will be expected of all persons who are engaged in the awarding and administration of contracts supported by appropriate funds. These written standards of conduct are:

1. No employee, officer or agent shall participate in the selection or in the award or administration of a contract supported by program funds if a conflict of interest, real or apparent, would be involved. Conflicts of interest arise when one of the following has a financial or other interest in the firm selected for the award:
 - a. The employee, officer or agent;
 - b. Any member of the immediate family;
 - c. His or her partner;
 - d. An organization which employs or is about to employ one of the above.
2. Employees, officers or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub-agreements.

3. Penalties for violation of the standards of code of conduct of the School Child Nutrition Program should be:
 - a. Reprimand by Board of Education;
 - b. Dismissal by Board of Education;
 - c. Any legal action necessary.

Other State or local procurement requirements that may be required.

1.8.2 TSSA PROGRAM

R277-927. Education, Administration.

R277-927. Teacher and Student Success Act (TSSA) Program R277-927-1. Authority and Purpose.

(1) This rule is authorized by:

- (a) Utah Constitution Article X, Section 3, which vests general control and supervision of public education in the Board;
- (b) Subsection 53E-3-401(4), which allows the Board to make rules to execute the Board's duties and responsibilities under the Utah Constitution and state law; and
- (c) Section 53F-2-416, which requires the Board to calculate and distribute student and teacher success program money to LEAs;
- (d) Section 53G-7-1304, which requires the Board to make rules for an LEA governing board to calculate and distribute a school's allocation of program money for each school within the LEA; and
- (e) Section 53G-7-1306, which require the Board to determine:
 - (i) a threshold of points under the statewide school accountability system that designates a school as succeeding in school performance and student academic achievement; and
 - (ii) performance standards for certain schools.

(2) The purpose of this rule is to:

- (a) set standards for the Board's distribution of student and teacher success program money to LEAs;
- (b) set standards governing an LEA's distribution of student and teacher success program money to each school within the LEA; and
- (c) to establish certain accountability standards related to the student and teacher success program.

R277-927-2. Definitions.

(1) As used in Subsection 53G-7-1304, "capital expenditures" are funds used to acquire, maintain, or upgrade physical assets like property, building, technology, or equipment and may include:

- (a) improvements to a building or school grounds;
- (b) a school bus;
- (c) rent, lease, or bond payments; and
- (d) a portable classroom or costs related to moving a portable classroom.

(2) As used in Subsection 53G-7-1304(1), "early childhood education" includes preschool programs. "Program" means the student and teacher success program created in Section 53G-7-1302. "Satellite school" means the same as that term is defined in R277-550. "School personnel who work directly with and support students in an academic role" does not include:

- (a) school level administrative or operational staff;
- (b) building and maintenance staff, including custodial and grounds staff;
- (c) transportation staff;

- (d) child nutrition services staff;
- (e) operational or facility support staff;
- (f) financial staff;
- (g) information technology staff;
- (h) legal staff;
- (i) secretarial staff; or
- (j) other district level staff paid on an administrative salary schedule.

R277-927-3. Program Requirements and Board Distribution of Program Money.

- (1)
 - (a) For the 2019-20 school year, the CAO shall distribute an LEA's annual program allocation, in equal payment amounts, to an LEA once the LEA submits the LEA's student success framework through the Board's grant management system.
 - (b) If an LEA amends the LEA's student success framework, the LEA shall submit the amended student success framework through the Board's grant management system.
- (2) Beginning with the 2020-21 school year, if the LEA previously submitted a student success framework, before the LEA receives the LEA's annual program allocation, the LEA shall submit annual assurances in accordance with the requirements of R277-108.
- (3) If an LEA fails to submit the LEA's student success framework as described in Subsection (1) or annual assurances described in Subsection (2) to the CAO by November 1 of a fiscal year:
 - (a) the LEA may not receive a program allocation for that fiscal year; and
 - (b) the undistributed balance will be included with the new year appropriation and distributed in the following fiscal year according to the formula described in Subsection 53F-2-416(3).
- (4) For purposes of calculating the formula described in Subsection 53F-2-416(3), "weighted pupil units" means:
 - (a) for a school district or charter school:
 - (i) the weighted pupil units for the current year budget request for the minimum school basic program; minus
 - (ii) the weighted pupil units allocated to LEAs for foreign exchange students; and
 - (b) for the Utah Schools for the Deaf and Blind, USDB's prior year October 1 headcount multiplied by two.
- (5) For a new LEA or new charter satellite campus in the LEA or charter school satellite's second year of operation, the CAO shall increase or decrease the new LEA or charter school satellite's first year distribution of funds in the LEA or charter school satellite's second year to reflect the LEA or charter school satellite's actual first year October 1 counts.
- (6) For purposes of determining whether a school district in a county of the first, second, or third class has an approved board local levy for the maximum amount allowed for the purposes described in Subsection 53G-7-1304(2)(c)(i)(A), the school district meets the property tax requirements of Subsection 53G-7-1304(2)(a)(i) if in the applicable fiscal year:
 - (a) the school district's rate imposed for the board local levy is equal to the maximum amount allowed under Section 53F-8-302; or
 - (b)
 - (i) meets or exceeds an amount equal to the certified board local levy rate; and
 - (ii) the school district's board local levy rate equaled the maximum amount allowed under Section 53F-8-302 sometime within the prior five fiscal years.

- (7) For purposes of determining whether a school district in a county of the first, second, or third class increased the school district's board local levy by at least .0001 per dollar of taxable value as described in Subsection 53G-7-1304(2)(c)(i)(B), a school district that does not meet the property tax requirements of Subsection (6), the school district meets the requirements of Subsection 53G-7-1304(2)(c)(i)(B) if the school district's board local levy rate for the current fiscal year is at least .0001 per dollar of taxable value more than the school district's board local levy rate imposed in the prior fiscal year.
- (8) For fiscal year 2020, "state average teacher salary" means a weighted calculation of the statewide teacher salary expenditures reported on the annual financial report by LEA from fiscal year 2018 divided by the number of full-time equivalent educators or FTEs from the most recent educator cactus submission.
- (9) Except as provided in Subsection (10), for fiscal year 2020, "LEA's average teacher salary" means the LEA's teacher salary expenditures reported on the annual financial report from fiscal year 2018 divided by the LEA's number of full-time equivalent educators or FTEs from the most recent educator cactus submission.
- (10) For a new LEA in the new LEA's first or second year of operation, the new LEA's average teacher salary is equal to the state average teacher salary.

R277-927-4. LEA Financial Reporting and Prohibited Uses of Program Funds.

- (1) An LEA shall report expenditures of program money by location according to the Board approved chart of accounts.
- (2) An LEA may not use program money:
 - (a) for a purpose described in Subsection 53G-7-1304(1);
 - (b) to support adult education; or
 - (c) to pay for contracted services commonly performed by the following staff:
 - (i) school level administration staff;
 - (ii) building and maintenance staff, including custodial staff;
 - (iii) transportation staff;
 - (iv) child nutrition services staff;
 - (v) operational or facility support staff; or
 - (vi) district level staff.
- (3) As used in Subsection 53G-7-1304(2), "district administration costs" does not include salary driven benefits for school personnel charged at the district level.
- (4) An LEA may carry over restricted program funds into the next fiscal year to support a purpose identified by the LEA governing board student success framework. Any funds carried over must be reported according to the Board approved chart of accounts.

R277-927-5. LEA Allocations to Schools.

- (1) An LEA with two or more schools shall establish a policy that defines how the LEA will calculate and distribute program allocations based on prior year average daily membership as determined by the CAO, to all schools within the LEA, including how the LEA will calculate allocations for new schools within the LEA.
- (2) For a new school within an LEA, the LEA shall calculate and distribute school's allocation based on the school's projected October 1 headcount for the applicable school year.
- (3) After calculating an LEA's school level allocations, an LEA may make adjustments to individual school ADM values and school level allocations due to changes in current year student enrollment for reasons including:

- (a) changes in school boundaries;
- (b) changes to feeder school patterns;
- (c) changes in grade levels offered; or
- (d) significant student growth of 30% or more.

R277-927-6. Accountability Performance Standards.

- (1) For purposes of determining the threshold of points that designates a school as succeeding in school performance as described in Subsection 53G-7-1306(1)(a), a school is succeeding in school performance if, in the most recently published overall school accountability ratings the school is designated as a commendable or exemplary school as described in Section R277-497-2.
- (2) For purposes of determining the performance standards for a school described in Section 53G-7-1306(1)(b), a school meets the performance standards if the school meets the criteria described in Section 53E-5-203(2).

1.8.3 FUNDRAISING POLICY

See Fundraising policy and purpose: 2.3.11 FUNDRAISING

BOARD APPROVED: October 28, 2025

Per Pinnacle’s charter, students will not be involved in fundraising for the school. School-driven fundraisers raise money to support internships, supplies, textbooks, college courses for high school students, and support for families in need.

Pinnacle will follow all state guidelines for fundraising under R277-408. The Chief Administrative Officer approves all fundraising efforts. The Business Manager controls all use of the tax exempt number as well as any charitable donation letters per IRS regulations. The CAO and Business Manager will meet with all parents, donors and organizations regarding fundraising and will disclose requirements for any approved fundraising. All fundraising money will follow financial guidelines per The Pinnacle Code and USBE guidelines. The CAO and Business Manager will oversee all monies raised and distributed through fundraising efforts. Any donations received will be used for school purposes and will not be directed to individual employees or students or brand name goods or services.

Fundraising will adhere to all Title IX policies including: fundraising shall equitably benefit males and females, males and females shall have reasonably equal access to facilities, fields, and equipment and school sponsored activities shall be reasonably equal for males and females.

1.8.4 ACTIVITIES PROVIDED, SPONSORED, OR SUPPORTED BY PINNACLE R277-113-9

BOARD APPROVED: October 28, 2025

Pinnacle shall ensure that revenues raised from or during activities provided, sponsored, or supported by a school are classified, recorded, and deposited as public funds in compliance with LEA cash handling, program accounting, and expenditure of funds policies as required by Section R277-113-5.

Pinnacle will maintain records in sufficient detail to track individual contributions and expenditures, track overall financial outcomes, and verify compliance with relevant regulations. Pinnacle will make records of activities available to parents, students, and donors, except as restricted by state or federal law. Pinnacle has established policies and procedures regarding use of facilities or LEA resources. Pinnacle shall document their annual review of fundraising activities that support or subsidize school-authorized clubs, activities, sports, classes, or programs to determine if the activities are provided, sponsored, or supported by a school.

1.8.5 LEA POLICIES AND COMPLIANCE WITH STATE AND FEDERAL LAW R277-113-10

BOARD APPROVED: October 28, 2025

Pinnacle is responsible to ensure that its policies comply with the following:

- (a) Utah Constitution Article X, Section 3;
- (b) Title 63G, Chapter 6a, Utah Procurement Code;
- (c) Title 51, Chapter 4, Deposit of Funds Due State;
- (d) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act;
- (e) Family Educational Rights and Privacy Act, 20 U.S.C. 1232g;
- (f) Title 63G, Chapter 2, Government Records Access and Management Act;
- (g) Title 53G, Chapter 7, Part 5, Student Fees;
- (h) Title 53G, Chapter 7, Part 6, Textbook Fees;
- (i) Section 53E-3-403, Establishment of Public Education Foundations;
- (j) Title 53G, Chapter 7, Part 7, Student Clubs Act;
- (k) Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act;
- (l) Additional state legal compliance guides for operating LEAs and non-operating LEAs as published by the office of the state Auditor;
- (m) Subsection 51-7-3(26), Definition of Public Funds;
- (n) Title 53G, Chapter 7, Part 4, Internal Audits;
- (o) Rule R277-407, School Fees;
- (p) Rule R277-107, Educational Services Outside of Educator's Regular Employment;
- (q) Rule R277-217, Utah Educator Standards;
- (r) Rule R277-605, Coaching Standards and Athletic Clinics;
- (s) Rule R123-5, Audit Requirements for Audits of Political Subdivisions and Governmental Nonprofit Corporations; and
- (t) 2 CFR. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2020).

1.8.6 REPORTING FRAUD, WASTE AND ABUSE R277-113

To be reviewed by the Board: January 2026

Reporting Fraud, Waste, and Abuse R277-113

This policy establishes mandatory procedures for all employees, contractors, and stakeholders to report suspected instances of fraud, waste, abuse, misuse of public funds, or significant non-compliance related to the Pinnacle's operations, particularly concerning state, federal (including Title I), and local funds. The primary goal is to ensure fiscal integrity, safeguard public assets, and comply with the financial management requirements set forth in Utah Admin. Code R277-113. This policy applies to all employees (licensed, classified, and administrative), volunteers, contractors, and any individual or entity utilizing or responsible for the management of the Pinnacle's funds, property, or assets.

Definitions

1. **Fraud:** An intentional misrepresentation of fact made to deceive or mislead others, often resulting in unauthorized benefit or loss to Pinnacle or its programs (e.g., theft, embezzlement, falsification of financial records, submitting false claims for federal funds).
2. **Waste:** The intentional or unintentional expenditure, consumption, misuse, or transfer of School funds, property, or assets resulting from deficient practices, systems, or controls, which does not involve criminal fraud (e.g., careless spending, unnecessary duplication of services).
3. **Abuse:** Behavior or actions that are deficient, improper, or unreasonable, involving the misuse of authority or position, or the wrongful exercise of discretion, which is outside the boundaries of commonly accepted

January 2026 version

business practices, resulting in harm or loss to the Pinnacle or its programs (e.g., using school property for personal gain, excessive purchases without justification).

4. **Public Funds:** Any money managed or controlled by Pinnacle, regardless of the source, including local taxes, state appropriations, and federal grants (e.g., Title I funds).

Reporting Procedures

All individuals, especially employees, who have reasonable cause to believe that an instance of fraud, waste, or abuse has occurred **must immediately report** the matter to the Chief Administrative Officer and the Business Manager. The CAO will report to the Board of Directors. If the suspected activity involves the direct supervisor or a principal, the report must be escalated immediately to the Business Manager and/or Pinnacle's President of the Board. In accordance with R277-113 and state auditing requirements, employees and stakeholders may also report directly to the Utah State Board of Education (USB E) Internal Audit Department, which provides an independent forum for reporting control weaknesses, fraud, waste, or abuse.

Information Required in a Report

To ensure a thorough investigation, the reporting party should provide as much specific information as possible, including:

1. Date, time, and location of the suspected incident(s).
2. Name(s) and title(s) of the individual(s) involved.
3. A detailed description of the activity, transaction, or policy violation.
4. Identification of any records, documents, or physical evidence.
5. Contact information (optional but highly encouraged for follow-up).

Confidentiality, Retaliation, and Whistleblower Protection

Pinnacle is committed to protecting the identity of the reporting individual to the maximum extent allowed by law. However, absolute anonymity cannot always be guaranteed, especially if the report leads to legal or disciplinary proceedings. Pinnacle policy prohibits retaliation against any employee who, in good faith, reports a suspected violation under this policy. Any employee found to have engaged in retaliatory action against a reporter will be subject to disciplinary action, up to and including termination. This policy does not protect individuals who knowingly or recklessly make false reports or allegations. Such actions may lead to disciplinary action.

Investigation and Resolution

Pinnacle's Business Manager or a designated Audit Committee member shall receive and oversee the investigation of all reports of fraud, waste, or abuse. If the report involves Pinnacle's administration, Pinnacle's Audit Committee shall lead the oversight and may utilize the USB E Internal Audit Department or independent external auditors.

Investigation Procedures (R277-113-4)

1. **Assessment:** The designated authority will conduct an initial assessment to determine the credibility and severity of the allegation.
2. **Investigation:** If warranted, a formal investigation will be initiated. The investigation will be conducted with appropriate due diligence, ensuring fairness and objectivity.
3. **Record-Keeping:** A confidential record of the report, the investigation steps, and the conclusion will be maintained.

4. **Resolution:** If misconduct is confirmed, the designated authority will determine the appropriate resolution, which may include internal disciplinary action, recovery of misused funds, referral Pinnacle's Board of Directors, or referral to law enforcement (e.g., local police, State Auditor, or USBE).
5. **Audit Committee Notification:** The LEA Audit Committee shall be informed of reports, investigations, and actions taken to ensure timely resolution of issues and exceptions, as required by R277-113-4.