

BUSINESS INFORMATION MANUAL

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WORK IN PROGRESS

SECTION 1.01 – AUTHORIZATION OF SIGNATURES

A. Overview

Board Policy and Procedure 6210/6210P define the permissible signature authorities. Signature authorities are defined for warrants, claim forms, checks, contracts and leases for equipment and services and purchase orders.

B. References

Board Policy/Procedure 6210/6210P – Purchasing: Authorization and Control

Section 2.01 – Purchasing Guidelines

Section 2.04 – Procurement Card Use

Section 2.05 – Imprest Checking Accounts

Section 2.06 – Reimbursement Vouchers

Section 2.07 – Contractual Service Agreements

C. Guidelines and Restrictions

- Warrants – All District warrants must be signed by the Superintendent.
- Claim Forms – The Director of Business Services is the auditing officer for the District and is authorized to certify voucher or invoice claims against the District.
- Checks – The District maintains numerous checking accounts, including revenue transmittal accounts, imprest accounts.
- Contracts and Leases for Equipment and Services under \$5,000 – Principals and Directors are authorized to sign **one year contracts or leases covering equipment and services up to \$5,000.**
- Contracts and Leases for Equipment and Services over \$5,000 – Superintendent is the only official authorized to sign contracts or leases covering equipment or services for amounts in excess of \$5,000, not to exceed \$25,000 and in excess of one year.
- **All contracts or leases that obligate the District beyond the current fiscal year must be signed by either the Superintendent, Associate Superintendents or Director of Business Services.**
- Purchase Orders – The initiating administrator with budget authority must approve all purchase orders submitted to the Purchasing Office. Before purchase orders are released to vendors, they must be signed by the Director of Business Services or his/her designee.

- Purchase Requisitions – The electronic purchasing process in Skyward is based upon an electronic approval hierarchy. This hierarchy is managed in the Business Services Department.

D. Purchasing Authorization and Control

Board Policy 6210 states: “The Superintendent or designee is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year. Requisition and purchase order procedures will be used to control the expenditure of funds. **Staff who obligate the District without proper authorization may be held personally responsible for payment of such obligations.**”

SECTION 1.02 – FOOD AND BEVERAGE CONSUMPTION

A. Overview

Under certain circumstances, it is permissible to expend District monies to provide food and beverages for staff while conducting District business.

- A list of attendees and the agenda must be attached to any request for reimbursement for food and beverages or as documentation supporting procurement card or imprest account use.
- The amount of food and beverages purchased should be appropriate for the number of attendees.

B. Reference

Board Policy 6240

C. Guidelines for Meals

- Generally, meals may be provided where all or most of the participants are away from their regular workplace and it is not convenient for the participants to make individual arrangements to eat. The cost of the meal must be reasonable.
- Meals may be provided to staff participating in meetings outside the normal workday or on non-workdays. In these cases, the meeting should be relatively lengthy (at least (5) hours and during a normal meal time). Participants should stay on-site and on-task.
- Check with the Purchasing Manager if using Federal funds.

Guidelines for Snacks (Rolls, Cookies, Fruit, Vegetables, Etc.)

- Light snacks may be provided to staff for lengthy meetings (3-5 hours duration) which are held on or off-site during the normal workday or on non-workdays.
- Light snacks may be provided to staff for meetings which extend their normal workday. These meetings should be at least an hour and a half in length.
- Beverages may be provided whenever snacks or meals are appropriate.

SECTION 1.03 – CELLULAR PHONE ALLOWANCE

A. Overview

The District may provide an allowance to cover wireless communication services expenses for those employees who are required to remain in contact with the District for emergency coverage.

B. References

Board Policy/ Procedure 6250/6250P –Cellular Telephones

C. Issuance Criteria

In all cases where a cell phone is being authorized, consideration should be given to the employee's job function and whether a direct and legitimate business benefit will be derived from having the cell phone available. Requests for cellular phone allowance should be processed through department Directors.

D. Equipment Purchase

- Cellular telephones and/or pagers are privately owned by District employees.

SECTION 1.04 – GIFTS

A. Overview

The District recognizes the value of gifts and grants in supporting our instructional programs. The words gifts and grants are used interchangeably and accordingly all should be considered to be “gifts” for the purposes of these guidelines (e.g. PTA grants, CEF Foundation Classroom Grants, Rotary Club, Lions Club, Kiwanis Club, Staples, Target, booster club grants, and individual contributions from parents/general public).

This section will provide guidelines for the receipt of gifts/grants in three unique categories as follows:

- Community Gifts/Grants to Support Our Schools – Individuals and organizations in the community may wish to contribute additional supplies, equipment or monetary support to enhance or extend District instructional programs. See (C) through (F) of this section for guidelines and procedures.
- Gifts to Employees – Individuals and organizations may wish to express gratitude to a District employee for their efforts in their job responsibility through a gift or gift certificate. See (G) and (H) of this section for guidelines.
- Employee Recognition with District Funds – District employees with supervisory responsibility are allowed to utilize District funds for nominal purchases to express appreciation to their staff. See (I) of this section.

B. Reference

RCW 28A.320.030 Gifts, Conveyances, etc., for Scholarships and Student Aid Purposes, Receipt and Administration
Board Policy/Procedures 6114/6114P

C. Guidelines – Community Gifts/Grants to Support our Schools

Per Board Policy and Procedure 6114/6114P, all monetary donations, grants, equipment, materials or supplies gifted to the Camas Public Schools shall satisfy the following criteria for acceptance:

- Purpose or use consistent with philosophy and programs of the District.
- Does not create a burden to the District in terms of funds or staff time.
- Does not create a program which the Board would be unwilling to assume when funds are exhausted.
- Is free from health and/or safety hazards.
- No direct or implied commercial endorsement.
- Will become the property of the District.

In no event shall any commitment be made by a staff member or other individuals in return for any gift to the District, to a school or to a department without the proper authorization.

Multiple gifts to a school or department from a single donor (i.e. PTA) during the same period of time must be considered one consolidated gift for the purposes of sections (D) through (F). Gifts must not be broken into smaller donations for the purpose of simplifying the approval process.

D. Procedure – Community Gifts/Grants to Support our Schools of a Value of \$500 or Greater

Board Policy 6114 requires that “any gift to the District or to an individual school or department of money, materials or equipment having a value of \$500 or greater shall be subject to Board approval”.

- School or department must complete one of the following forms:
 - 1) Monetary Gifts to the Camas Public Schools – This form is more broadly used for monetary/cash gifts (excluding PTAs).
 - 2) Gifts of Supplies or Equipment to the Camas Public Schools – This form is used for equipment or material (non-monetary) donations.
 - 3) PTA Grant Agreement – This form is utilized exclusively by PTAs when providing a monetary gift /grant or for equipment donations (i.e. playground equipment).
- Schools should submit such forms to the Superintendent.
- Departments should coordinate submittal with the Deputy Superintendent.
- Following administrative review, such forms will be submitted to the Board of Directors at the next available regular meeting.
- Gifts or grants must not be accepted until after Board approval.
- Monetary gifts must be timely processed per Section 4.01, Revenue Receipting.
- Contact Purchasing to properly record equipment that is defined as a “fixed asset” or “theft sensitive” per Section 6 of this manual.

E. Special Provisions – Playground Equipment

In the interest of the health, safety and welfare of our students, the District has developed minimum standards for the donation of playground equipment. All such equipment must be new (or like new) and must be approved by the Operations Department.

- PTA donation gifted as equipment – It is recommended that PTA donations of playground equipment are “gifted” to the District as equipment using the “Gifts of Supplies or Equipment to the Camas Public Schools” form. This process encourages community participation in the installation process and limits the regulatory requirements for acquisition and labor.

- PTA monetary donation for purchase of equipment – If the equipment is donated utilizing a “PTA Grant Agreement” form, the District is subject to the purchasing laws defined in Section 2.01. The funds must be received, the vendor contract must be signed by the appropriate District representative and the District will issue a purchase order. Contact Purchasing for further guidance.

F. Special Provisions – Technology Equipment Guidelines

The District has defined specific standards for certain types of technology equipment to maximize operational efficiencies and minimize cost. While the donation of technology is greatly appreciated, the limited effective life, additional support costs and cost of disposal often creates a burden. As such, the donation of certain technology equipment (including computers, monitors, printers, lap top computers, LCD projectors, document cameras, digital cameras, and iPads) must be new and meet our District standards as defined by the Information Systems and Technology Department.

G. Guidelines – Gifts for Classroom Support

It is commonly acceptable for parents to provide monetary donations or supplies and materials to support classroom activities.

- Check or cash gifts intended to support a specific classroom must be receipted, promptly deposited.
- Donation of supplies and materials (preferred over cash/check) to support a classroom may be directly accepted for use by the teacher.

H. Guidelines – Gifts of Appreciation to Employees

The Board discourages gifts to staff from students, parents or others. Instead, they are encouraged to express their commendation or gratitude in verbal or written communications. Employees must take precautions to avoid potential conflicts of interest, the appearance of conflicts of interest, or the appearance of inappropriate relationships when presented with any gift related to their employment or their role as an employee. Where appropriate, and for commonly accepted circumstances, nominal (minor) gifts of appreciation may be received by employees. Such employees must maintain proper professional standards by respectfully declining repeated gifts or gifts of a higher value.

Gifts that are accepted by employees for their personal use and benefit must be per the following guidelines:

- No cash or checks made payable to the employee.
- Gift certificates presented to staff for personal use should be limited to \$25-50 annually from any one individual.

- Gift certificates presented to staff for personal use from a group of individuals (i.e. class room parents) should be limited to \$5 per individual parent or an accumulative amount of \$150 annually.
- Public perception of gifts of appreciation for personal use should be considered carefully (i.e. a gift received in September may imply favoritism while the same gift in June would imply gratitude).
- Incidental gifts of appreciation to staff, such as coffee cups, coffee gift cards (minor amount), candy or small plants, may be considered nominal and discretion is advised.
- For exceptions due to personal hardship or unusual circumstances, please contact the Deputy Superintendent and Business Services for guidance.

I. Guidelines – Employee Recognition with District Funds

Utilizing District funds to recognize employees is permissible provided such items are nominal in nature. They should be given careful prior consideration as they are highly subject to public perceptions. When utilizing District funds to recognize employees, the following guidelines should be followed:

- Stationary, thank you cards, stickers or inexpensive pencils/pens used to express appreciation are considered a nominal gift and are acceptable. Consideration should be given to evenly express written appreciation and avoiding the perception of favoritism.
- More costly gifts such as coffee mugs, plaques or similar awards to recognize specific work performance require prior approval by the Deputy Superintendent.
- Gift cards or certificates are not allowed.
- Gifts for birthdays, weddings or other personal occasions specific to the individual are not allowed to be purchased with district funds under any circumstances.



GIFTS OF MATERIALS OR EQUIPMENT TO THE CAMAS PUBLIC SCHOOLS

DONOR INFORMATION

Name of Donor: _____

Contact Person: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Date Submitted: _____

Email (Optional): _____

GIFT INFORMATION

The Donor hereby gives the Camas Public Schools (and/or) _____
_____ the following supplies or equipment: _____ School/Department

Description: _____

Purpose of Donation: _____

Estimated value of Supplies or Equipment: \$ _____
_____ Dollars

APPROVAL(S)

Principal/Program Manager: _____

Date: _____

District Administration: _____

Required for all donations \$500 or Greater

Date: _____

Any gifts to the District or to an individual school or department of money, or equipment having a value of \$500 or greater shall be subject to Board approval. All gifts shall become District property.
(District Policy #6114)

Adopted: _____



MONETARY GIFTS TO THE CAMAS PUBLIC SCHOOLS

DONOR INFORMATION

Name of Donor: _____

Contact Person: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Date Submitted: _____

Email (Optional): _____

MONETARY GIFT INFORMATION

The Donor hereby gives the Camas Public Schools (and/or) _____
_____ the following Monetary Gift:
School/Department

Amount of Monetary Gift: \$ _____ Check No.: _____
_____ Dollars

Purpose of Monetary Gift: _____

APPROVAL(S)

Principal/Program Manager: _____

Date: _____

District Administration: _____

Date: _____

Required for all donation(s) \$500 or Greater

Any gifts to the District or to an individual school or department of money, or equipment having a value of \$500 or greater shall be subject to Board approval. All gifts shall become District property
(District Policy #6114)

SECTION 1.05 – TRAVEL PROCEDURES

A. Overview

The District recognizes that employees, representatives, and students may be required to travel within the District, in-state and out-of-state in the performance of their regular duties or as part of the regular, extra-curricular or co-curricular program. The District also recognizes that in-state and out-of-state travel will be necessary at times to allow Board members, employees, students and others to attend meetings, conferences, conventions and workshops which will contribute to their professional growth and to the further development of District programs.

B. References

Board Policy/Procedure 6213/6213P – Reimbursement for Travel Expense

C. Authorization

An Application for Travel Approval form must be submitted before traveling on District business whenever expenses are to be charged to the District, either directly or through reimbursement. A copy of the registration application, if applicable, must accompany the Travel Request form. A Travel Request is not required if the only expense to be reimbursed is mileage and/or parking for use of a personal vehicle. A Travel Request is not required for registrations for webcasts or other such virtual workshops where an individual essentially stays within the district and there is no actual travel involved.

All Travel Requests must be approved by the administrator(s) responsible for the travel or registration budget(s) to be charged. In addition, Travel Requests for anyone other than the Board, the Superintendent, Deputy Superintendent and Directors must be approved by the employee's supervisor. For Board travel, the Superintendent is responsible for budget authorization. Administrators and supervisors that approve Travel Requests are responsible to ensure that prudent judgment is exercised in the purpose for and arrangement of out-of-District travel.

Staff members who are travelling **within** the state of Washington, or no farther south than Salem, Oregon and **are not travelling with students**, no longer require board approval. Building administrators can approve these requests.

Staff travelling **outside** the state of Washington, or farther south than Salem, Oregon **or are travelling with students** must obtain building administrator and board approval.

All travel requires building administrator and/or board approval two weeks prior to departure.

D. Reimbursement

Reimbursement for all travel expenses shall be made pursuant to the submission of a Reimbursement form. The basis for reimbursement will be reasonable actual costs associated with travel with the exception of meals which will be on a set per meal entitlement basis. The use of a District procurement card for all acceptable travel expenses is allowed, except that purchase of food and nonalcoholic beverages (via procurement card, purchase order or personal reimbursement) consumed by staff and others while conducting District business requires prior approval of the Superintendent.

An individual is eligible for meal reimbursement only if they are in travel status outside of the Camas Public Schools' boundaries. Individuals may only be eligible for lodging reimbursement if they are in travel status for more than 50 miles outside of the Camas Public Schools boundaries. The individual's supervisor may grant special exceptions based upon duration of the event and location of residence. All expenses must be listed on the Reimbursement Request form, and where required, have original itemized receipts attached. Only those expenses incurred by and for the person submitting the request may be reimbursed. All receipts must be itemized and need to contain a date and time that corresponds to the time span of the authorized trip. Debit and credit card charge slips do not qualify as an itemized receipt and are not acceptable. All reimbursements shall satisfy the following criteria:

- Airline, Train, Bus Fare: Travel at tourist or coach rate is required. Tickets may be purchased over the internet or may be charged to the District at one of the local travel agencies that have been designated by the Business Services Department. Employees on approved travel may pay for tickets and be reimbursed upon completion of travel. The original charge slip and/or detailed sales receipt are required. The cancelled tickets serve as a receipt. For unique circumstances associated with travel outside the continental United States, the Business Services Department may determine modified rates.
- Registration Fees: Payment for individual registration fees of \$25.00 or more may be processed by the Business Services Office. A copy of the registration application must be attached to the Travel Request form. Individual registration fees of less than \$25.00 are to be paid by the employee. An original receipt is required for reimbursement of said registration.
- Hotel and Motel Expenses: Individual receipts are required from each staff member who obtains reimbursement from the district. When two or more people share a room, the room shall be registered to all of the occupants. Each person shall obtain and pay a bill for the share of the room charge when possible. If the hotel or motel will not provide that service, the person

paying the bill and requesting reimbursement shall note on the receipt all other staff members who shared the room.

- Meals – Itemized Receipts Required
The Camas School District will only accept the following:
 1. Original, itemized restaurant meal receipts for one entrée or one serving. The restaurant needs to be identifiable on the receipt. Gratuities may be included up to, but not to exceed 20%.
 2. Original, itemized grocery store/convenience store receipts for prepared ready-to-eat food items that will be eaten immediately.
 3. Meals are reimbursed for the employee only. Meals are not reimbursed for spouses, children, significant others or clients.
 4. Alcoholic beverages are not reimbursable.
 5. All receipts must be itemized and need to contain a date and time that corresponds to the time span of the authorized trip. Debit and credit card charge slips do not qualify as an itemized receipt and are not acceptable.
- Taxi, Limousine, or Shuttle to or from Airport: Reimbursement for actual reasonable expenses is allowed. Original receipts are required.
- Parking: Reimbursement for actual reasonable expenses is allowed. Original Receipts are required.
- Ferry or Toll: Reimbursement for actual reasonable expenses is allowed. Original receipts are required.
- Personal Vehicle Mileage: Reimbursement is limited to current IRS regulations. Reimbursement may occur on a Statement of Travel Expenses (in association with an approved Travel Request) or on a Mileage Report.
 1. Inside the District: Reimbursement allowed only when approved in advance by the staff member's supervisor. When travel is a necessary part of performing one's work, the staff member may receive blanket approval for the year.
 2. Local Area travel: The Board of Directors and employees will be reimbursed for expenses and mileage in the conduct of normally required duties. The local area is to include the State of Washington, the Portland Metropolitan area, and the I-5 corridor south to Salem.
 3. Out of Area: Reimbursement allowed only in connection with an approved travel request. Reimbursement shall be at the current IRS rate.
 4. Mileage Report: Mileage Reports should be completed and submitted to Business Services no less than quarterly. All forms should be completed in ink. All requests over 90 days will be handled as income and processed by the payroll department.

- Telephone Calls: Business related telephone calls are a reimbursable expense and may be included with the lodging expense. One call to home per day of a reasonable length will also be reimbursable while on travel status.

E. Non-Reimbursable Expenses

Expenses not directly related to District business are not reimbursable including but not limited to the following:

- Alcoholic and tobacco products.
- Personal telephone calls (except as noted in part D, Telephone Calls) and postage.
- Mileage between work location and home.
- Mileage for school levy promotions and other non-official school functions.
- Entertainment.
- Parking citations
- Personal telephone calls, postage, and memberships
- Expenses for travel extending beyond the time required for the meeting or business, unless it is in the district's financial interest to extend travel over a Saturday night or such other rate advantages.
- Expenses incurred by non-employees traveling with the staff member, including room surcharges.

F. Travel Advances

- A written request for a travel advance must be submitted to the district fiscal officer.
- Travel advances are paid in the form of a check payable to the staff member.
- The Advance Travel Revolving Fund should not be used for payment of airline tickets, pre-registration fees or for reimbursements to staff or officers for travel expenses already incurred.

A statement of itemized expenses must be submitted to the district Business Office within three business days following completion of the travel. If the actual expenses are less than the travel advance, the staff members will reimburse the district for the difference.

G. Reimbursement of Expenses

To claim reimbursements, a Reimbursement Request form is to be submitted (in ink) following completion of travel. Mileage Reports for in-District travel are to be submitted (in ink) on a monthly or quarterly basis. Reimbursement requests older than 90 days are considered income by the IRS and will be processed through payroll.

A separate Reimbursement Request form, prepared in ink or typewritten, is to be signed and submitted for each approved Travel Request. Reimbursements are paid by warrant through Accounts Payable. See the Accounts Payable Section 4.04 for warrant issuance timelines.

H. Responsibilities of Travelers

A Traveler on official District business is responsible for:

- Securing prior authorization for travel as required by this section.
- Being familiar with District travel regulations before embarking on travel.
- Exercising prudent care in incurring expenses while accomplishing the purpose of the travel. Excess costs including but not limited to circuitous routes of travel, elective flight delays (bumps) or elective luxury accommodations are not acceptable.
- Retaining detailed itemized receipts when required.
- Preparing the Statement of Travel Expenses and providing appropriate documentation.

**CAMAS SCHOOL DISTRICT
APPLICATION TO SCHOOL BOARD FOR TRAVEL APPROVAL**

School District Account Code Expenditures Only
Travel Request must be submitted to Business Services (8) eight days prior to board meeting.

Date: _____ School/Bldg: _____ Completed by: _____		
Person(s) Traveling: _____		
ASB Club/Team Name (if applicable): _____		
Event / Conference Attending: _____ City/State: _____		
Est. Departure Date & Time _____ Est. Return Date & Time _____		
Rationale: _____		
<hr/>		
<u>ESTIMATE OF TRAVEL EXPENSES:</u>	General Fund	ASB Fund
Registration Fee:		
(Attach a copy of Conference Schedule/Agenda)	\$ _____	\$ _____
Lodging:	\$ _____	\$ _____
_____ # Staff x \$ _____ /day		
_____ # Students x \$ _____ /day		
Meals: (per GSA website: http://www.gsa.gov)	\$ _____	\$ _____
Transportation Via: _____	\$ _____	\$ _____
Other Expenses	\$ _____	\$ _____
(List Details) _____		
No. Of Sub Days Required _____ @ \$166.50/day	\$ _____	\$ _____
TOTAL OF ESTIMATED EXPENSES:	\$ _____	\$ _____
Budget Account Numbers:	# _____	# _____
	# _____	# _____
	# _____	# _____
Travel Recommended by: _____		
Principal / Supervisor		Date

FOR CENTRAL OFFICE USE	
Maximum Travel Expense Authorized: \$ _____	\$ _____
Director, Business Services Approval _____	
Board Approval Date: _____	

NOTE: Expense report (with copy of APPROVED APPLICATION attached) must be submitted PROMPTLY upon completion of travel.

SECTION 1.06 – RECORDS MANAGEMENT

A. Overview

The District is required by law to retain records for specific periods of time. This section provides guidance in the required length of time records are to be kept. In addition, this section defines the process for destruction of records.

B. References

Local Government Common Records Retention Schedule (CORE)
Local Government Records Retention Schedule School Districts and Educational Service Districts
<http://www.sos.wa.gov/archives/RecordsRetentionSchedules.aspx>

Federal Rules of Civil Procedure (December 1, 2006) - Rule 34(a)(b) and Rule 37(f)

C. Records Destruction Process

- Review the Records Management Manual.
- Identify the official public records (OPR ~ Those records identified and required by RCW that have significant legal or fiscal value.) and the office file memoranda (OFM ~ Those records that have only administrative value per RCW) in your office.
- Inventory each of these records by age.
- Determine which records qualify for destruction.
- Records may be destroyed by one of the following means:

Confidential Records: Cross-shred any confidential material. Verify that no confidential information can be seen on shredded material. Each budget authority is responsible for their associated shredding costs.

Disposal by Recycling: Non-confidential materials may be disposed of by recycling under the following conditions:

The prompt destruction of the records is ensured, and the responsibility for such destruction continues to be that of the school or department until recycling occurs.

The recycling agent or entity possesses the required licenses and is insured or bonded. Annually, the district hires a recycling agent to collect and destroy documentation.

The records are not kept in unattended and unprotected storage while awaiting destruction.

The school or department has in effect a contract or written agreement with the recycling entity which includes the above conditions.

D. Electronic Mail Provisions

Email is subject to the same regulatory requirement as paper correspondence. Prior to deleting email, consider the following:

- If the email was in the form of a paper memorandum or letter, would you retain a copy for your records? If yes, then the email should be retained electronically or by paper per the Records Retention Manual (Example: Correspondence ~ 2 years).
- Currently, our system automatically retains emails for 2 years from receipt.
- If there is a paper records request, claim or suit against the District, **all** related emails must be **immediately** printed or saved to a server to protect the legal record.

A matrix of some of the most common records and their retention information follows for your use.

NOTE: If the Disposition Authority Number (DAN) begins with **GS**, that record series will be found in the *Local Government Common Records Retention Schedule (CORE)*.

If the Disposition Authority Number (DAN) begins with **SD**, that record series will be found in the *Local Government Records Retention Schedule School Districts and Educational Service Districts*



RECORDS DESTRUCTION AUTHORIZATION

INSTRUCTIONS: Complete the form (in ink) using the Records Retention Manual Schedules. Keep this authorization in a binder, readily accessible for auditing.

School/Department: _____

Date: _____

Name or Description of Records	<u>Period Covered</u>		Min. Retention Period	Remarks
	From	Through		



RECORDS DESTRUCTION AUTHORIZATION

SECTION 1.08 - PRINTING AND COPIER GUIDELINES

A. Overview

All requests for new equipment must be coordinated through the Purchasing Office. All requests for new printers should be coordinated through the Technology Department to meet current District standards.

B. Print Solutions

Copies are currently produced on copiers, duplicators, local printers, network printers, and via the district copy center. It is important to understand the associated costs with printing and make informed decisions about which devices are most cost effective.

The cost for producing an image on a local or network printer can escalate rapidly with bold text, boxes, graphics, internet printing, etc., as more ink is used to produce the image. On copiers, the price of production remains stable no matter how text or graphic heavy the original document may be.

C. Methods of Printing

The table on the following page has been created as a guide for selecting the method for printing a particular document. While the table was created primarily on the basis of cost-effective document production, it should be noted that there are various methods indicated as “preferred” due to the demands certain tasks (i.e. construction paper, tag board) have on equipment.

Type of Job	Local Printer	Network Printer	Office Copier	Workroom Copier	Duplicator (RISO)	District Copy Center	Outsourced Printing²
1 Sheet, regular paper	Yes	Yes	Yes	Yes	No	No	No
2-5 Sheets regular paper	Yes	Yes	Yes	Preferred	No	No	No
5-30 Sheets regular paper	No	Yes	Yes	Preferred	No	No	No
30+ -250 Sheets regular paper	No	No	No	No ¹	Yes	Yes	No
250+ Sheets regular paper	No	No	No	No ¹	Yes	Preferred	No
Construction Paper	No	No	No	No	Yes	No	No
Tagboard and Cardstock	No	No	No	Up to 90#	Preferred	Cardstock up to 90#	No
Booklets (2 staples)	No	No	No	Yes	No	Preferred	No
Folding	No	No	No	No	No	Yes	No
Business Cards	No	No	No	No	No	Yes	No
Stationary	No	No	No	No	No	Yes	Yes ¹
Newsletters	No	No	No	No	Yes	Yes	No
Tabbing	No	No	No	No	No	Yes	Yes ^{1,2}
Addressing	No	No	No	No	No	No	Yes ^{1,2}
Cutting	No	No	No	No	No	Yes	No ¹
3 Hole Punch	No	No	If available	Yes	No	Yes	No ¹

Other Punch and/or drilling	No	No	No	No	No	Yes	No ¹
NCR Forms	No	No	No	No	No	Yes ¹	No ¹

1 – Services that are available through both the District Copy Center and outside print companies should be compared for most cost-effective method, depending on the specific work to be done.

2 – Subject to bid law compliance as per Business Information Manual, Section 2.

SECTION 1.09 – SCHOOL SUPPORT ORGANIZATIONS

A. Overview

The term school support organization refers to parent-staff-student associations including but not limited to Parent Teacher Associations (PTAs), Parent Teacher Organization (PTOs) and Booster Groups. (The term school support organization does not refer to loosely formed groups of parents or individuals that informally support classroom or student activities.) Such outside groups are not governed by the District; however, they must follow certain school district policies and procedures especially when fund raising, renting District facilities, gifting donations, or involving students.

B. References

Policy/Procedure 4120/4120P – School Support Organizations

C. School Administrative Requirements

Prior approval of any school support organization event or activity held on District property must be coordinated with each Principal to ensure that appropriate departments have been contacted and to ensure compliance with District facility use and rental procedures.

If a school support organization holds a fundraising activity at a school, on or off District property, or involving students, the entire activity must have been conducted at the direction and/or supervision of the PTA, PTO or Booster Group in order for the money generated from the event to belong to the group. The school support organization must be clearly in charge of the activity, from start to finish.

D. Organizational Guidelines – School Support Organizations

The “Organizational Guidelines – School Support Organizations” document has been developed as a handout to be provided to existing and proposed Parent Booster Groups. It should also be made available to school PTAs. It provides valuable information on a number of topics from fund raising to non-profit status. Please distribute as appropriate to staff and parent groups.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PTA/PTSA/PTO ACTIVITIES</p>	<p>REVISED 11/06</p>
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INTRODUCTION

Parent support groups such as PTA/PTSA and PTO, in cooperation with the school administrative staff, are very helpful, needed, and can be an enriching component to the school climate. Encouragement to involve parents comes from the local school board and the superintendent. Their volunteer involvement provides added resources for both students and staff.

PTA and PTSA are proprietary names and are registered service marks. (This is the same legal status as a trademark, but is the designation used for services). Groups may only use "PTA/PTSA" if they are registered with the National Congress of Parents and Teachers and the Washington State PTA. PTO's are not part of the National Congress of Parents and Teachers or the Washington State PTA.

A PTA or PTO is not a "school-related organization." Each PTA and PTO is a local, self-governing, nonprofit (and usually, tax-exempt) membership association with their own set of bylaws, elected officers and membership. PTAs and PTO's pass an annual budget and are subject to the Articles of Incorporation and the Bylaws, but PTAs are also subject to the Washington State PTA to which they pay membership dues. PTO's also have membership dues, but usually they remain at the local PTO level. PTAs and PTO's are encouraged to obtain 501 (C) 3 status and must carry liability insurance.

Washington State PTA offers assistance to local units. Publications such as *Washington State PTA Money Matters* and *PTA and the Law* outline the requirements for the proper handling of PTA funds and how PTAs operate. PTO's can also benefit from these publications as they help direct volunteer organizations with state and federal rules which affect private, nonprofit, tax-exempt organizations.

Staff participation, cooperation and support of PTAs and PTO's are encouraged. However, employees are discouraged from holding an official position or having signature authority with a PTA or PTO due to potential conflicts of interest. (RCW 42.23)

If the PTA or PTO holds a fundraising activity at a school, on or off school district property, or involving students, **and** is conducted at the **direction or under the supervision of the PTA or PTO**, the money belongs to the PTA or PTO. See the Washington State PTA publication, *PTA and the Law*, for further clarification.

PROCEDURES

In order for these funds to belong to the PTA or PTO, **the entire activity must have been conducted at the direction and/or supervision of the PTA or PTO**. This means that the PTA or PTO must be clearly in charge of the activity, including advertising the activity.

<p style="text-align: center;">WASBO ASB PROCEDURES MANUAL</p>	<p style="text-align: center;">OUTSIDE SCHOOL SUPPORT PTA/PTSA/PTO ACTIVITIES</p>	<p style="text-align: center;">REVISED 11/06</p>
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To determine if the PTA or PTO directed or supervised the activity, **all** of the following criteria are used:

1. If there was a contract involved, **the PTA or PTO must have signed the contract in accordance with their bylaws.** If someone else (i.e., a school district representative) signed the contract, then the activity is not a PTA or PTO activity.
2. The PTA or PTO must have been involved in the creation and planning of the activity, as well as the implementation, operation and management of the activity. It must also:
 - provide the majority of manpower for the activity through its volunteer members;
 - have a properly structured committee for the activity; and
 - provide insurance for the activity.
3. School district employees should be involved only on their own personal (non staff) time unless the employee's job description requires them to serve in an advisory capacity.
4. The activity must follow PTA or PTO guidelines which may include:
 - approval by the PTA or PTO membership or Executive board; and
 - being a part of their budget.
5. A facility use permit may be required by the school district, in accordance with district policy.
6. Moneys collected from the fundraising activity are not to be counted by school district employees, held in a district facility or school safe, or be deposited into a district bank account. Instead, money is to be counted by the designated PTA/PTO representative in accordance with its rules. It must be deposited into a separate bank account which is operated solely by the PTA or PTO.
7. When students are asked to participate in a PTA or PTO fundraiser, it must be clearly advertised that the activity is a PTA or PTO event. Students are discouraged from collecting money for the PTA or PTO. A contract between the PTA or PTO and the ASB is advisable when students are asked to work a PTA or PTO event, because it clearly defines the responsibility and distribution of the funds.
8. By Washington State PTA rules, local PTA chapters are not allowed to sponsor student athletic contests.

If the activity does not meet these criteria, then it is not a PTA or PTO activity and the money raised at the activity does not belong to the PTA or the PTO.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PTA/PTSA/PTO ACTIVITIES</p>	<p>REVISED 11/06</p>
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Donations:

PTAs and PTO's making a donation to a school should contact the building Principal to determine district policies and guidelines governing donations.

Non Profit Bulk Mailings:

Usually PTA local units and councils can qualify for a special, reduced non-profit bulk mailing permit. They would do this with the post office where their mailings will be made. The special bulk rate authorization cannot be rented, delegated or loaned to another organization. The special permit indicia is stamped in the upper right hand corner.

The school district can also have a special non-profit bulk mailing permit that is used by the local schools and Administrative departments, and this may not be loaned to the PTA or any other organization. Newsletters to parents/guardians, if paid by either the school district or the PTA, may include PTA or PTO information.

If a PTA council holds a non-profit bulk mailing permit, in addition to the district holding a non-profit bulk mailing permit, the school newsletter may include the dues membership envelope, but they cannot include commercial advertising.

For further information about postal regulations, please contact the U.S. Postal Service. They may be contacted at www.usps.com.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PARENT BOOSTER CLUBS</p>	<p>REVISED 11/06</p>
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INTRODUCTION

Parent Booster Clubs are separate entities from the school and school district. They generally support and supplement the athletic and music programs of a specific school although they can also support other school activities. Encouragement to involve parents in these school activities comes from the local school board and the superintendent. This volunteer involvement provides added resources for both students and staff. All such groups must follow school board policy regarding recognition by the school district.

Although these groups are not governed by the school district, they must follow certain local school district policies and procedures especially when renting district facilities, gifting donations, or involving student groups.

Staff participation, cooperation and support are encouraged if employees would like to become members of the Booster organization. However, district employees are discouraged from holding an official position or having signature authority with a Booster Club due to potential conflicts of interest. (RCW 42.23)

To legally solicit donations or fundraise, Booster Clubs must register with the Secretary of State as a non-profit corporation as well as a charitable organization. Booster Clubs usually have elected officers, membership, and pass an annual budget. They are subject to their Articles of Incorporation and Bylaws.

It is recommended that they become a 501 (C) 3 non-profit organization and maintain clear communications with the building principal (or their designee) regarding their activities. In many districts, Booster Clubs are officially recognized by the local school board. They must carry liability insurance for their activities, particularly when renting district facilities. Additional special insurance may also be required if the Booster Club sponsors athletic events.

PROCEDURES

In order for funds to belong to a Booster Club, **the entire activity must have been conducted at the direction and/or under the supervision of the Booster Club.** This means that the Booster Club must be clearly in charge of the activity from start to finish.

To determine if the Booster Club directed or supervised the activity, **all** of the following criteria are used:

1. If there was a contract involved, **the Booster Club must have signed the contract in accordance with their bylaws.** If someone else (i.e., a school district representative) signed the contract, then the activity is not a Booster activity but becomes a school activity under the direction of the ASB.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PARENT BOOSTER CLUBS</p>	<p>REVISED 11/06</p>
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2. The Booster Club must have been involved in the creation and planning of the activity, as well as the implementation, operation and management of the activity. It must also:
 - provide the majority of manpower for the activity through its non-student volunteer members;
 - have a properly structured committee for the activity;
 - provide insurance for the activity and;
 - handle all financial aspects of the activity including: product management, sales, and security of assets.
3. School district employees should be involved only on their own personal (non-staff) time unless the employee's job description requires them to serve in an advisory capacity.
4. The activity **must**:
 - have been approved by the Booster Club membership or Executive board; and
 - be part of the organization's budget.
5. A facility use permit may be required by the school district, in accordance with district policy.

When students are asked to participate in a Booster fundraiser, it must be clearly advertised that the activity is a Booster event. Students are discouraged from collecting money for the Booster Club. A contract between the Booster Club and the ASB is advisable when students are asked to work a Booster event, because it clearly defines the responsibility and distribution of the funds.

Donations:

Booster groups wishing to make a donation of either goods or money to a school should contact the building Principal to determine district policies and guidelines governing donations.

Booster Clubs need to be aware of the equity issues when donating money and/or equipment to the school's athletic teams. Title IX issues for equity comes into play when donations favor one segment of athletics over another, e.g., boys' over girls' sports. For information on Title IX questions, contact the Office of Superintendent of Public Instruction (OSPI) website: <http://www.k12.wa.us/equity>.

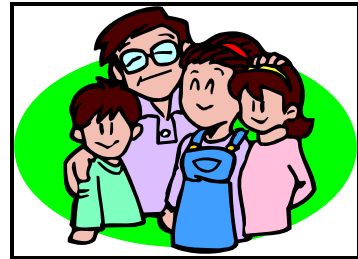
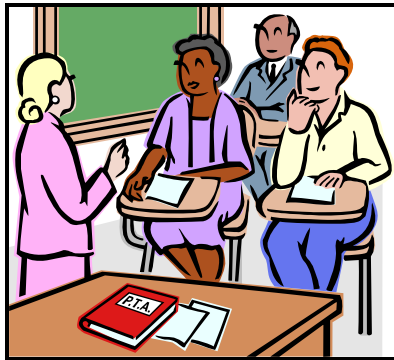
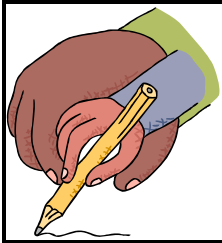
A helpful resource for Booster Clubs is the booklet printed by Washington State PTA, *PTA and the Law/Volunteers and the Law*. It is a basic outline of the state and federal rules, regulations, and laws, which affect private, nonprofit, tax-exempt organizations. (1-800-562-3804)



CAMAS SCHOOL DISTRICT
A TRADITION OF CARING AND QUALITY

Organizational Guidelines

SCHOOL SUPPORT



ORGANIZATIONS

What Groups are Considered “School Support Organizations”?

The term school support organization refers to parent-staff-student associations including but not limited to Parent Teacher Associations (PTAs), Parent Teacher Organization (PTOs) and Booster Groups. (The term school support organization does not refer to loosely formed groups of parents or individuals that informally support classroom or student activities.) Such outside groups are not governed by the District; however, they must follow certain school district policies and procedures especially when fund raising, renting District facilities, gifting donations, or involving students.

Why are “School Support Organizations” Important to the District Mission?

School support organizations provide highly valued community partnerships with the Camas Public Schools as we collectively pursue our goal of ensuring that each student learns to high standards. Activities and athletics provide critical opportunities for students to broaden their educational experience, enhance diversity of their interests, and further engage in the public school system. School support organizations contribute their resources of both volunteer time and funding to provide support to individual schools and specific groups within a school.

Commonly Organized “School Support Organizations” Include:

- **PTA Groups** – An official (PTA) or (PTO) group is a local, self-governing, non-profit (and usually tax-exempt) association with their own set of bylaws, elected officers and membership. By Washington State PTA rules, local PTA chapters are not allowed to sponsor student athletic contests. PTAs and PTOs are encouraged to obtain 501 (c) 3 status and must carry liability insurance.
- **Parent Booster Groups** – Parent Booster Groups are separate entities from the school and school district. They generally support and supplement the athletic and music programs of a specific school, although they can also support other school activities. A booster group must register with the Secretary of State as a non-profit corporation and a charitable organization. These groups are encouraged to become a 501 (c) 3 non-profit organization and to carry liability insurance.

How are Parent Booster Groups Formed?

To be recognized as a District Parent Booster Group, a group must be approved by the Superintendent or his designee. Each Principal is required to maintain a list of the school’s recognized booster groups including each group’s purpose and mailing address as well as information for contacting the officers of the group. Principals are responsible to work with new groups to verify that their purpose, activities and affiliation are consistent with the District’s goals, programs and policies. Please review the “Non-Profit Checklist” in this document for guidance on processes pertaining to non-profit status.

Site or Facility Use by School Support Organizations

Prior approval of any school support organization event or activity held on District property must be coordinated with each Principal to ensure that appropriate departments have been contacted and to ensure compliance with District facility use and rental procedures.

Fundraising by School Support Organizations

If a school support organization holds a fundraising activity at a school, on or off District property, or involving students, the entire activity must have been conducted at the direction and/or supervision of the PTA, PTO or Booster Group in order for the money generated from the event to belong to the group. The school support organization must be clearly in charge of the activity, from start to finish.

To qualify as a non-District, school support organization fund raising event or activity, the following criteria must be met:

1. The organization must be involved in the creation and planning of the activity, the implementation, operation and management of the activity, and must handle all financial aspects of the activity (including: cash handling, reconciling, product management, sales, and security of cash assets and inventory).
2. The organization must provide the majority of the workforce for the activity through its volunteer members.
3. The organization must be the authorizing signer on any contracts involved.
4. The organization must clearly advertise the activity as a non-District PTA, PTO or Booster Group event.
5. The organization must comply with District facility use procedures.
6. The organization must provide appropriate insurance coverage for the activity.

By State law, if the activity does not meet these criteria, it is not a school support organization activity and the money raised does not belong to the PTA, PTO, or Booster Group. Instead, it is deemed public moneys by default, belonging to the school district and subject to the laws and procedures governing the use of public funds.

What Turns a School Support Organization Fund Raiser into a District Activity?

The cash receipts are given to the school (ASB) secretary. The cash receipts are stored in the school safe. The students handle the cash receipting and/or reconciliation process. The inventory is purchased by the ASB. A student officer and/or Principal sign a purchase order. The school district holds and inventories the goods for resale. A majority of the work is performed by the students. (Was it really operated by the parent group?) The parent group uses the school name (without adding "boosters" or "PTA"). Money is placed into a District bank account. School district personnel are involved during staff time.

Student Involvement with School Support Organizations

School Board Policy 3510 allows student participation for the benefit of an approved school organization provided that the instructional program is not impacted. Instructional time will not be used for student fund raising or related activities, such as assemblies, to promote fund raising. Student participation must be voluntary.

Employee Participation in School Support Organizations

Employee participation, cooperation, and support are encouraged, where appropriate, in school support organizations. Employees can not hold an official position, have signature authority, or financial responsibilities if such participation poses a conflict of interest with their District employment. Employees must verify the appropriateness of their participation with their respective Principal or Supervisor. Employees should only be involved on their personal (non-staff) time unless the employee's job description requires service in an advisory capacity. Employees shall not receive compensation from school support organizations.

Fund Raising with Food

School Board Policy and Procedure 6700/6700P states that when a fund raising event involves food that will be consumed on campus, the food must meet the nutritional standards. Prior review and approval by the building administrator for activities involving the sale of food is required to ensure compliance with the noted District nutritional policy.

FUNDRAISING BY SCHOOL SUPPORT ORGANIZATION CHECKLIST

- ☐ The principal or designated administrator meets with the designated representative of the outside organization (PTA, booster clubs, service organization) that wishes to conduct fundraisers utilizing students and/or staff. They discuss the proposed fundraiser and any constraints by the outside organization, determine if it is consistent with building/District needs and criteria, and review fundraising policies, procedures, and guidelines.
 - ☐ Review “Guidelines for Fundraising by School Support Organizations”.
 - ☐ Determine who sponsors and thus controls the fundraiser.
 - ☐ Determine what products, if any, will be sold as part of the fundraiser and ensure that any goods (including food items) or services sold are consistent with District policy.
 - ☐ All funds are to be deposited in the bank account of the outside organization.
 - ☐ All funds are to be handled by the School Support Organization’s volunteer members. (Funds handled by students and/or staff during instructional time become District funds.)
 - ☐ The sponsoring organization is responsible for ensuring appropriate insurance is acquired.
 - ☐ The sponsoring organization must sign all contracts with fundraising vendors. If a school employee signs the contract, the funds raised become District funds.
 - ☐ The sponsoring organization handles and absorbs any costs associated with advertising the fundraising activity. (Fliers, posters, etc.)
- ☐ The principal or designated administrator approves the fundraising activity by the outside organization.
- ☐ The principal or designated administrator disapproves the fundraising activity by the outside organization, providing the representatives of the outside organization with rationale for decision.
- ☐ The principal or designated administrator ensures staff and students understand their roles and responsibilities regarding participation in fundraisers sponsored by outside organizations.
- ☐ The outside organization ensures members of their organization understand their roles and responsibilities regarding running fundraisers utilizing students and/or staff.
- ☐ Once funds are raised, any funds, materials, supplies, or equipment donated to the school, must follow District Board Policy and Procedure 6114/6114P, “Gifts”.

NON-PROFIT CHECKLIST

Nonprofit groups are independent from the school district and are governed by their own rules. This checklist is provided as a courtesy to help create an awareness of what is involved in forming a nonprofit organization. It is not intended to be a complete record of all requirements. Please contact the Secretary of State and the IRS directly with questions and to obtain assistance.

- ☐ Current organizational by-laws
- ☐ Parent organization rules (if you are a sub-unit of another non-profit)
- ☐ Articles of Incorporation
- ☐ Current list of officers
- ☐ Registration with Washington Secretary of State to form a corporation
(to limit personal liability for board members) www.secstate.wa.gov/corps/
- ☐ Registration with Washington Secretary of State for Charitable Solicitations
www.secstate.wa.gov/charities/
- ☐ Obtain federal recognition as a 501(c)3 non-profit organization with IRS if raising more than \$5,000 per year **or** conducting raffles www.irs.gov/charities/index.html. Select “Life Cycle of a Public Charity” for step-by-step instructions and on-line application information.
 - ☐ Obtain an Employer Identification Number (EIN)
(also called a taxpayer ID which is needed to open a bank account in place of using a personal social security number)
Complete form SS-4, Application for Employer Identification Number
 - ☐ Obtain tax exempt status
Complete IRS Form 1023, Application for Recognition of Exemption
 - ☐ Submit appropriate fee and corresponding fee form with IRS Form 1023
Complete IRS Form 8718, The User Fee for Exempt Organizations
- ☐ Certificate of insurance
- ☐ Inventory of equipment
- ☐ List of bank accounts
- ☐ Current list of bank authorized signers
- ☐ Annual filing of income tax return – federal and state reports are open for public inspection upon request so copies must be kept on file
- ☐ Annual renewal of charitable solicitations act registration

Another helpful resource for school support organizations such as Boosters and PTAs is the booklet printed by Washington State PTA, “PTA and the Law/Volunteers and the Law”. It is a basic outline of the state and federal rules, regulations and laws, which affect private, non-profit, tax-exempt organizations.

SOME EXAMPLES & CONSIDERATIONS FOR CERTAIN ACTIVITIES

SCENERIO #1: Booster Club Raffle

The Booster Club wants to conduct a raffle with the proceeds to buy new football bleachers for the District. Upon completion of the raffle, the Booster Club plans on purchasing the bleachers and donating them to the District.

Concerns & Procedures:

- 1) Raffles are considered “gambling” and procedures for holding and conducting raffles is strictly governed by the WA State Gambling Commission.
- 2) The School Board must consider the donation’s impact on Title IX compliance (Title IX is in regards to equity issues amongst girls and boys athletic programs.) before accepting any monetary or physical donation. It is recommended that the Booster Club communicate its intentions with the District before it holds the raffle so that the District can evaluate for possible Title IX issues.
- 3) The District must make sure the bleachers meet safety standards to ensure student and community safety as well as protect against possible liability issues. It is recommended the Booster Club communicate with and work with District staff in advance of the purchase, to determine an acceptable model/product to purchase.
- 4) Conversely, the Booster Club could also donate the funds to the District, in which case the District would accept the money as a donation to be specifically used for the intended purpose of buying bleachers. (Certain purchasing procedures and possible bid laws might apply.)

SCENARIO #2: High School Volleyball Team Sponsors a Summer Tournament

The high school volleyball team sponsors a summer volleyball tournament and a \$125 entry fee is charged. Each participant is given a tee shirt; awards are given; officials are financed; and the head coach is given a stipend for running the tournament.

Concerns & Procedures:

- 1) If the high school volleyball team sponsored it, it is a school activity.
- 2) The School Board must recognize this as an approved summer activity.
- 3) WIAA rules must be considered before conducting the activity.
- 4) All entry fees generated from this activity are District funds and must be receipted into either the ASB or District account, whichever is designated.
- 5) District or ASB purchase orders must be initiated to cover the costs of shirts, awards, and officials.
- 6) A contract for the volleyball coach’s tournament directorship should be established through Human Resources and he should be paid according to school district policy.

SCENARIO #3: The Booster Club Sponsors a Summer Basketball Clinic

The Booster Club sponsors a summer basketball clinic at the high school gym. The high school basketball coach is asked to run and direct the clinic. Student members of the high school varsity basketball team also help run the clinic. A \$40 fee is charged to each participant in the clinic. Each participant is given a tee shirt and the head coach is given a stipend for running the clinic.

Concerns & Procedures:

- 1) The Booster Club should be subject to the District’s facility use rental policy and procedure.
- 2) The Booster Club will need to carry liability insurance for the activity.
- 3) The principal or other designated administrator must approve this activity.
- 4) Student participation should be voluntary.
- 5) If this is truly a Booster Club sponsored activity, the Booster should provide the majority of the workforce to handle advertising responsibilities, payment receipting duties, design and ordering of t-shirts, etc.
- 6) If the coach is not volunteering their time and expertise, then it is recommended that the Booster Club work with the District to employ and pay the coach for this activity. The District would pay the coach by timesheet or special stipend and the Booster would then pay the District for the coach’s stipend or time.
- 7) Alternatively, the ASB basketball team could sponsor this activity as a fundraiser with the Booster playing a support role. Funds from the event would be deposited and receipted through the Camas Public Schools.

Month: _____

Year: _____

Date	To (city/place)	From (city/place)	# of Miles	Purpose of Trip
1st				
2nd				
3rd				
4th				
5th				
6th				
7th				
8th				
9th				
10th				
11th				
12th				
13th				
14th				
15th				
16th				
17th				
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19th				
20th				
21st				
22nd				
23rd				
24th				
25th				
26th				
27th				
28th				
29th				
30th				
31st				

Total # of Miles: 0.00

Please transfer total to the appropriate field in the mileage section above.

27816 NE Hancock RD



CHECK REQUESTS

(To be requested only if vendor will not accept a purchase order or for reimbursement of personal expenses under \$100.00 for ASB and a nominal amount for District)

Ck #: 1584
Acct #: 2010
Date: 6/19/15

PAY TO THE ORDER OF: Rachel Centeno

AMOUNT: \$ 25 (RECEIPTS MUST BE ATTACHED!)

FOR: Refund Dance Camp Olivia Centeno (Grade ineligible)

ACCOUNT TO BE CHARGED: 2010

SIGNATURE: M. Klein

DATE: 6/19/15

AUTHORIZATION SIGNATURES

ADVISOR: _____

ASB REP.: _____

PRINCIPAL/ASST.PRINCIPAL/ATH. DIRECTOR: [Signature]

CHS-0075-011007

PLEASE RETAIN YOUR RECEIPTS!

Revolving Fund Reimbursal Request

Department: _____

Date: _____

Claims Due (Checks to be reimbursed)

Date	Check #	Tax	Amount	Payee	Account #
Total Claims Due		\$ -			

Federal Expenditure Bid Tally

Instructions on back of form

ITEM TO PURCHASE: (Provide description of items to purchase, include quantities)	Request Date:

Vendor	Bid Amount
1	
2	
3	

State or Cooperative Contract: ☐ No ☐ Yes -- Agency/Contract # _____ Attach copies of any written quotes

Low Bid by: _____ Fed Debarment Search Result Attached ☐ <https://www.sam.gov/portal/SAM/>

Award Date: _____

PO # _____

Quotes obtained by: _____ Date _____

Federal Expenditure Bid Tally

Instructions on back of form

ITEM TO PURCHASE: (Provide description of items to purchase, include quantities)	Request Date:
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Describe items to purchase, include type and quantity. </div>	

Vendor	Bid Amount
1	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Enter bid amounts per vendor </div>
2	
3	

Enter each vendor's name, address, contact, name

When using a state/cooperative contract, 3 bids are not required. Provide a copy of the contract. Contact Purchasing for assistance to obtain documents.

State or Cooperative Contract: ☐ No ☐ Yes -- Agency/Contract # _____ Attach copies of any written quotes

Low Bid by: _____ Fed Debarment Search Result Attached ☐ <https://www.sam.gov/portal/SAM/>

Award Date: _____

PO # _____

Quotes obtained by: _____ Date _____

Look up federal
debarment status of
vendor. Attach results.

SECTION 2.01 – PURCHASING GUIDELINES AND LAWS

A. Overview

The purchase of goods and services shall be made for the purpose of furthering the educational mission of the District. The Superintendent or designee is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year.

There are various methods available for the acquisition of goods and services including purchase requisition/purchase order, procurement card, imprest checking account and various reimbursement processes.

Board Policy 6210 states, “Staff who obligate the District without proper prior authorization may be held personally responsible for payment of such obligations.” Section 2 of this manual defines the various purchasing methods as well as which method is appropriate for any given acquisition.

B. References

District: Policy/Procedure 6210 – Authorization and Control
Policy/Procedure 6220 – Bids & Contracts
Policy 6230 – Relations with Vendors
Legal: RCW 28A.335.190 – Advertising for bids – Competitive bid procedures – Telephone or written quotation, solicitation, limitations – Emergencies
RCW 28A.400.330 – Crimes against children – Contractor employees – Termination of contract
RCW 39.04.155 – Small works roster contract procedures

C. Legal Requirements for Purchase of Furniture, Equipment and Supplies (not federally funded)

State law mandates a competitive process for the acquisition of furniture, equipment and supplies that exceed various dollar values. These dollar values are based upon the annual purchases for a given item on a District-wide basis and are not on a site by site value. (i.e., One school may purchase four televisions in a year that total \$2,000. The entire District may purchase 90 televisions that total \$45,000. The law would require a competitive process if the total quantity could reasonably be anticipated.) The following value levels have been defined in RCW 28A.335.190 and include all associated costs such as shipping and handling and tax.

- **Up to and including \$40,000** – No competitive process required, but encouraged as a best practice to ensure the District is receiving the best available pricing. Please reference Board Policy 6230, which states, “Purchasing decisions shall be made on the basis of objectivity and shall not be influenced by friendships or other personal relationships.”

- **Over \$40,000 – Up to and/or equal to \$75,000** – When purchases of furniture, equipment, and/or supplies are expected to exceed \$40,000, but be less than \$75,000 on a District-wide basis, quotes must be solicited from at least three different vendors and awarded to the vendor providing the lowest responsible quotation based on the specifications. Contact the Purchasing Office to issue quotations for a school or department. Schools or departments anticipating an expenditure between \$40,000 and \$75,000 should contact Purchasing for assistance.
- **Over \$75,000** - When purchases of like items are expected to exceed \$75,000 on a District-wide basis, formal bids must be solicited and awarded to the lowest responsible bidder meeting specifications. This process is conducted by the Purchasing Office and includes requirements pertaining to public advertisement and award by our School Board.
- **Exceptions** – Books, certain software applications and legitimate sole source vendors are exempt from the above requirements. Contact Purchasing to determine exemption.

D. Legal Requirements for Federally Funded Program Purchases

Federal law mandates the use of the most restrictive process for the acquisition of furniture, equipment, supplies and **books** that exceed various dollar values. These dollar values are based upon the annual purchases for a given item on a District-wide basis and are not on a site by site value. For purchases:

- **Up to and including \$75,000** – Quotes must be solicited from at least three different vendors and awarded to the vendor providing the lowest responsible quotation based on the specifications. These quotes can be received via telephone or electronically and must be documented. Utilize the “Federal Expenditure Bid Tally” form to document vendor contacts and bid award. Contact the Purchasing Office to issue quotations for a school or department. Schools or departments anticipating an expenditure between \$40,000 and \$75,000 should contact Purchasing for assistance.
- **Over \$75,000** - When purchases of like items are expected to exceed \$75,000 on a District-wide basis, formal bids must be solicited and awarded to the lowest responsible bidder meeting specifications. This process is conducted by the Purchasing Office and includes requirements pertaining to public advertisement and award by our School Board.

All Federal purchases require verification that the vendor is not debarred by federal purchasing regulations. Look up all vendors at: www.sam.gov/index.html and print the search results. Keep this with the purchase order.

E. Legal Requirements for Public Works Contracts (Building Improvements, Repair and/or Construction)

Public work is defined as all work, construction, alteration, repair, or improvement that is executed at the cost of the state or other local public agency. ***Simply put, if labor is involved to build (on-site) or permanently install an item you are purchasing, it falls within the parameters of public works.***

- **Public Works Act** – The Public Works Act is a worker protection act requiring that workers be paid prevailing wages when employed on public works projects. To ensure workers are paid prevailing wages, the State requires that Intent to Pay Prevailing Wages and Affidavit of Prevailing Wages Paid forms be submitted by the contractor to the Labor & Industries office. ***If you suspect the purchase you are considering is a public works, please call the Purchasing Office for assistance. We will assist you in meeting the requirements of the State.***
- **Up to and including \$40,000** – No competitive process required, but encouraged as a best practice to ensure the District is receiving the best available pricing. Please reference Board Policy 6230, which states, **“Purchasing decisions shall be made on the basis of objectivity and shall not be influenced by friendships or other personal relationships”.**
- **Over \$40,000-up to and/or equal to \$150,000** – Projects between \$40,000 and \$150,000 may be accomplished through a competitive bid process. See Board Policy/Procedure 6220/6220P for specific requirements.
- **Over \$150,000-up to and/or equal to \$300,000** – For projects between \$150,000 and \$300,000, the small works roster may be used to solicit bids. See Board Policy/Procedure 6220/6220P for specific requirements.
- **Over \$300,000** – For projects over \$300,000, formal bids must be solicited and awarded to the lowest responsible bidder meeting specifications. See Board Policy/Procedure 6220/6220P for specific requirements.
- **Authority to Administrate Public Works Contracts** – **All work, construction, alteration, repair, or improvement of District buildings shall be administrated by either the Maintenance Department or the Facilities & Planning Department and coordinated through Purchasing.**
- **Emergencies** – In the event of an emergency that meets certain qualifications the Board has the authority to declare a project exempt from the noted requirements to avoid material injury or damage.

F. Professional Services

State law does not define a competitive process for the acquisition or contracting of professional services (except for architects and engineers per RCW 39.80 and Board Policy/Procedure 6925/6925P). Please note the limits of signature authority per Section 1.01.

Board Policy 6230, states “Purchasing decisions shall be made on the basis of objectivity and shall not be influenced by friendships or other personal relationships.” See Section 2.07 for further requirements.

G. Current Fiscal Year vs. Next Fiscal Year

Current Fiscal Year	Next Fiscal Year
Services completed before September 1 st .	Services to be completed on or after September 1 st .
Registration for training, conferences or workshops held before September 1 st .	Registration for training, conferences or workshops held after September 1 st .
Supplies for immediate use in your school or department, or for use in summer school.	Supplies to be used in the next school year.
Books/curriculum materials for use in any part of the current school year, or for use in summer school.	Books/curriculum to be used starting in September.
Annual memberships/dues paid no later than May 31 st .	Annual memberships/dues paid after May 31 st .
Computers/Equipment for immediate use or for use in summer school.	Computers/Equipment to be used starting in September.

Orders placed near the end of the school year will be evaluated in Purchasing and Accounting for appropriate fiscal year.

Current Fiscal Year vs. Next Fiscal Year

The fiscal year runs September 1 through August 31. There are specific criteria to evaluate whether a purchase should be charged to the current fiscal year or to the next fiscal year.

<i>Current Fiscal Year</i>	<i>Next Fiscal Year</i>
Services completed before September 1 st .	Services to be completed on or after September 1 st .
Registration for training, conferences, or workshops held before September 1 st .	Registration for training, conferences, or workshops held on or after September 1 st .
Supplies for immediate use in your school or department, or for use in summer school.	Supplies to be used in the next school year.
Books/curriculum materials for use in any part of the current school year, or for use in summer school.	Books/curriculum to be used starting in September.
Annual memberships/dues paid no later than May 31 st .	Annual memberships/dues paid after May 31 st .
Computers/Equipment for immediate use, or for use in summer school.	Computers/Equipment to be used starting in September.

Orders placed near the end of the school year will be evaluated in Purchasing and Accounting for appropriate fiscal year.

G. Entering Next Year Purchase Requests

Sites may begin entering next year POs in Skyward when notified by the Business Services Department, usually June 1st. Exceptions such as KCDA, Ebsco, major textbook orders, etc., may be entered as early as May 1st. Exceptions will be determined on a case by case basis. Please contact Purchasing for assistance.

When entering a next year Purchase Request into Skyward, there are two important fields to flag to ensure your encumbrance is posted to the correct year:

Requisition Code: Enter **NY** as a requisition code. This code indicates Next Year.

Date: Under your name in the Requested date field, change the date to September 1st.

SECTION 2.02 – ALLOWABLE PURCHASING METHODS

A. Overview

The purchase of goods and services with District funds shall be made for the purpose of furthering the educational mission of the District. All goods and services purchased with District funds become the property of the District.

There are various methods available for the acquisition of goods and services including purchase requisition/purchase order, procurement card, revolving checking account and staff reimbursement process. This section will define the limitation for each as well as which process is required/recommended for a specific purchase.

B. References

Section 2.03 – Electronic Purchase Order Process

Section 2.04 – Procurement Cards

Section 2.05 – Imprest Checking Accounts

Section 2.06 – Reimbursement Requests

Policy/Procedure 6210 – Authorization and Control

Policy/Procedure 6220 – Bids & Contracts

C. Prohibited Purchases

The use of District funds is not allowable under certain circumstances, including, but not limited to:

- Purchasing gifts, including gift certificates, and gift cards
- Purchasing personal items or services
- Donations to charities, except for ASB Fundraising
- Purchasing alcoholic beverages, tobacco, or illegal substances
- Purchasing items from District employees or relatives, except as allowed under special circumstances – preapproval by Purchasing required.

D. Allowable Purchasing Methods

The table on the following page has been created to guide in selection of an appropriate purchasing method for a given purchase. For specific requirements pertaining to each purchase refer to section 2.03 for purchase orders, 2.04 for procurement cards, 2.05 for imprest checking accounts and 2.06 for reimbursement vouchers. See Section 6 for specific requirements for fixed assets and theft sensitive furniture and equipment with associated inventory requirements.

Purchase Description	Purchase Order	Procurement Card	Revolving Fund Account	Reimbursement Requests
<u>Supply Orders</u>	Recommend (3)	Recommend	Allowed	Allowed
<u>Furniture/Equip. Single Item</u>	Recommend (3)	Recommend	No	Allowed
Textbook Adoption	Required (6)	No	No	No
Support, Resource, Reference, or other books	Recommend (6)	Recommend (6)	Allowed (6)	Allowed (6)
Subscription	Recommend	Recommend	Allowed	Allowed
Large Software Purchase	Required (7)	No	No	No
Small Software Purchase	Recommend (7)	Recommend (7)	Allowed (7)	Allowed (7)
Field Trip Admissions	Recommend	Recommend	Allowed	Allowed
Contractual Services	Required	No	No	No
Public Works (Construction)	Required (2)	No	No	No
Travel Expenses	Recommend	Recommend	Allowed	Allowed
In District Travel Mileage	No (1)	No (1)	No (1)	Required
Food and Beverages to Support Instruction (Classroom Use)	Recommend	Recommend	Allowed	Allowed
Food and Beverages for Administrative and Community Meetings	Recommend (8)	Recommend (8)	Allowed (8)	Allowed (8)
Payment to Employees for Services (Stipends, OT, etc.)	No (10)	No (10)	No (10)	No (10)

Footnotes

1. In District travel mileage shall be reimbursed on the Reimbursement Request form.
2. All work, construction, alteration, repair, or improvement of District buildings shall be administrated by either the Maintenance Department or the Facilities and Planning Department and coordinated through Purchasing. Administrative approval is required for expenditure of building or department budgets (except Maintenance or Facilities and Planning Departments).
3. Subject to purchasing laws as defined in Section 2.01.
4. Contact Purchasing to tag and inventory "theft sensitive"
5. Verify District standards for technology and audiovisual purchases with Technology department.
6. Verify District curriculum standards with Curriculum and Assessment.
7. Verify District software standards with Technology department.
8. Restrictions per Section 1.02
9. Some incidental field trips expenses may be reimbursed under this method.
10. Contact Human Resources

SECTION 2.03 – ELECTRONIC PURCHASE ORDER PROCESS

A. Overview

Purchase orders are required for all purchases except as defined in Section 2.02 for procurement card purchases, revolving checking accounts, or reimbursement vouchers. Purchase orders are a means of providing clear information and order terms to vendors, encumbering/tracking budgets, and providing historical data on orders. Purchase orders should always be used for the contractual services as well as for purchase of fixed assets or theft sensitive assets.

B. References

Section 2.02 – Allowable Purchasing Methods

Section 2.04 – Procurement Cards

Section 2.05 – Imprest Checking Accounts

Section 2.06 – Reimbursement Vouchers

Policy/Procedure 6210 – Authorization and Control

RCW 28A.330.080 – Payment of claims-signing of warrants

C. Requesting a Purchase Order

The District uses the Skyward on-line purchasing system to produce purchase orders. When you input a Purchase Request, please keep the following in mind:

- Provide detailed information/description about your order. Please be as descriptive as possible when entering your Purchase Order (PO). Please note that only the first 40 characters (approximately) will be visible on this PO later, so you should make sure the beginning of the description clearly identifies the item. Also remember that the vendor needs to understand your PO when it arrives, so item numbers or other identifiers are highly recommended.
- An “open” or “not to exceed” purchase order to cover a specific time period must indicate in general what will be purchased on the PO. Please make sure you have the language “Not to Exceed \$X,XXX” included on the PO.
- Attachments to Purchase Orders may be electronically attached to your requisition by scanning the attachment. But if this is not available, the attachment should be marked with the Purchase Order number and forwarded to the Purchasing Office as soon as possible for timely processing. Purchase Requests awaiting attachments or Personal Services Contracts will not be processed until the relevant information has arrived.
- Include the appropriate shipping amounts and sales tax rates. Shipping should be entered as a line item in order to calculate sales tax.

D. Sales Tax

We are required to pay sales tax on all purchases, including shipping and handling. If a purchase is made from an out of state vendor that does not charge tax, we are still required to pay tax to the State of Washington. This is called *compensating tax*. The sales tax rate is determined by the location of the sale:

- The sale of tangible property from a Washington vendor is charged at the tax rate of receiving location.
- The sale of tangible property from outside of Washington is taxed at the rate of the sellers in-state presence (examples: resident sales person, office, etc.) or at the buyers location if the vendor has no in-state presence.
- The sale of labor and services (construction) is taxed at the rate of the location where services are primarily performed.
- When in doubt, use the default sales tax rate on your purchase request. When the Accounting Office makes payment, they will determine the appropriate rate.

E. Purchase Order Revisions

When it becomes necessary to revise a purchase order, please contact Accounts Payable.

F. Return of Merchandise

When items need to be returned to the vendor, schools or departments should contact the vendor for a return authorization number, a shipping address, and any other instructions the vendor may require. Complete the District "Return Authorization Form"

- Securely package the item as per their instructions.
- Include a copy of the packing slip or other identifying paperwork.
- Return authorization numbers, if provided, should be clearly written on the outside of the box and on the packing slip inside the box.
- Address the box as per the vendor's instructions. Be aware that sometimes shipments are returned to different locations.
- To ensure Accounts Payable has received notice that a credit refund is pending, schools and departments should complete the district "Returned Merchandise Notification" form (under Staff Corner, Forms) and forward this for Accounts Payable.
- Items should be delivered to the District Office or the Warehouse for return to vendor.

REQUISITION GUIDELINES

Requisitions are now being processed on the web through Skyward. All purchasing secretaries should have a copy of the procedures for entering requisitions via the web. If you do not, contact Vickie Gibson (ext. 78238) or Teresa Harte (ext. 79949) at ZAC.

A copy of two screens for inputting requisitions is attached. We'd like to review just a couple of the entry fields in these screens.

- ❖ The first is the "description" box. **In this area, you would simply input your location, and what the purpose of the requisition is. For example, "admin/registration", or "admin/supplies".** You could extend it a bit for a department in your building, i.e. "Fox/science/supp". This is all the information needed in this area. This information appears on the reports to the School Board. All other purchase order information would be in the body of the request. Also, please use lower case in this area, not all caps.
- ❖ The second area is the "attention" box. This area advises the Warehouse where to deliver supplies and equipment, or advises the Business Office who the requisition is for. You should enter your building location, your name, and the final recipient, if it is not you. For example: ZAC/Guard/ McKercher. This advises the warehouse that Anne Guard put the order in, but the delivery would go to Doreen McKercher in the ZAC.
- ❖ The next area that needs attention is the "ship to" address. Under new guidelines, you can direct shipments come directly to your building. The exception to this is large shipments that might require a forklift, and the summer orders. Those shipments should be directed to the district warehouse.
- ❖ In the body of the purchase order, it is necessary for this to be very specific as to the purchase. A purchase order that says (1) #127895 does not tell us what is being purchased. The item number can be entered in the catalog code area. An itemized description should be entered for each item. If this is an open purchase order, you can enter "open purchase order for science supplies for 2014-2015", or a similar itemization. Entering just "open purchase order" is not sufficient, nor is entering just "cart #12345". You can refer to a cart number when entering KCDA purchase orders, but you should indicate what the supplies are for. "Supplies for technology department per cart #12345" is acceptable.

Once you have completed your requisition and submitted it for approval, a message goes to your immediate supervisor that a requisition is awaiting approval. They would then go in and approve the requisition. If they are not going to approve the requisition, please ask that they not "deny" the request. Perhaps it just needs to be edited or amended to meet their approval guidelines. If, however, it needs to be canceled, it can be deleted.

Once all supervisory parties have approved the requisition, it advances to the Business Director for approval. Requisitions are usually approved at this level between 7:30 am and 8:00 am each weekday. If the Business Director has questions concerning a requisition, approval could be delayed.

Please note: Requisitions/purchase orders are not viable documents until they are approved by the Business Director, and they are printed and delivered to the building. Please do not advise staff of a purchase order number to use until you have the printed document in hand.

Also, there has been an increase of requisitions being entered after invoices or product is received. Please make sure staff understand that this is a violation of both district policy and state regulations. Prior approval is required for purchases. Individuals could be held liable for purchases made without prior approval.

Whenever possible, the actual printed purchase order should be delivered to the vendor. There is important shipping & billing information on the front and back of the document. If the purchase order is being faxed or e-mailed to the vendor, it's important that both the front and back of the document be sent. If you will be faxing or scanning/e-mailing the document to the vendor, you may want to make a copy of the front and back to get a darker image. At times, vendors cannot read the purchase orders because they have a gray tone in them.

SWRDC Wise Desktop - Desktop Viewer

Requisition Master Information - WF\PU\MR\RE\RQ - 10740 - 05.12.10.00.1

Requisition Master Information

Requisition Master Information | Requisition Detail Lines/Accounting

Requisition Setup Information

Requisition Group: 101 - Admin- General Fund

Fiscal Year: 2012 - 2013 September 1, 2012 - August 31, 2013

☒ Account allocation by total requisition amount (YMA).
☒ Account allocation by each requisition detail line (YDA).

☐ This requisition is used to restock a warehouse.

[Check Spelling](#)
[Save and Add Detail](#)
[Save and Mass Add Detail](#)
[Back](#)

Requisition Information

* Batch Number: 1aag0125

* Description: Admin/services

* Vendor: ESD 112 2500 NE 65th Ave Vancouver WA 98661-6812

* Ship To: CSD Receiving 1707 NE Ione St Camas WA 98607

Attention: Admin/Guard/McKercher

* Due Date: 01/25/2013 Friday

Ship Date: 01/25/2013 Friday

Ship Via:

Project/Grant:

Contract:

Tax: 8.4000%

Other: 0%

Asterisk (*) denotes a required field

Start | SR Entry 000: Main... | Loading web progra... | Requisitions - WFIP... | Requisition Mast... | Quick Launch | 8:54 AM

Requisition Detail Lines/Accounting - WF\PU\MR\REQ - 10740 - 05.14.10.00.08 - Windows Internet Explorer

https://www2.swrdc.wa-k12.net/scripts/cgiip.exe/WService=wcamass71/foreqdetl001.w?isPopup=true

Requisition Master Information | Requisition Detail Lines/Accounting

Requisition Detail Lines/Accounting

[Back](#)

Requisition Master Information

Batch Number: 7vag0120 Requisition Number: 7001400001 Group: (700) Private Purchase Trust Fund Fiscal Year: 2014 - 2015 Vendor: WMEA 19707 64th Ave W STE 101 Lynnwood WA 98036-5958	WA Fund: 70 Accounting: Account allocation by total requisition amount. Subtotal: 275.00 Tax: 0.00 Total: 275.00 Other: 0.00 Ship To: CSD Receiving Blanket PO: This is not a Blanket PO Description: CHS/Reg
---	--

Requisition Detail Line Items

Views: **General** Filters: ***Skyward Default**

Line	Catalog Code	Description	Quantity	U of M	Unit Cost	Total Cost	Comm Code
100		All NW/All State Registration Fee for Isaac Hodapp in Spokane in February 12 -15, 2015	1	EA	275.00000	275.00	

[View Requisition Accounts](#)

20 1 records displayed

Line:

100%

SECTION 2.04 – PROCUREMENT CARD USE

A. Overview

The Board of Directors has authorized the use of a credit card, known as a procurement card, to be used to simplify the purchasing process when buying certain equipment, materials and supplies. It may also be used for the payment of travel expenses while on District business. The following guidelines have been developed for their use to insure that adequate documentation and fiscal control are established to meet legal and auditing requirements.

B. References

Board Policy 6212

Section 2.01 – Purchasing Guidelines

Section 2.02 – Allowable Purchasing Methods

Section 2.03 – Electronic Purchase Order Process

Section 2.05 – Imprest Checking Accounts

Section 2.06 – Reimbursement Vouchers

C. Issuance Criteria

Issuance of procurement cards shall be limited to the following District personnel unless authorized by an Associate Superintendent, the Executive Director, Finance and Operations or the Director of Business Services.

- Superintendent, Associate Superintendents and Executive Directors
- Principals/Assistant Principals
- Budget Authorities
- Primary Clerical Support Position to the Above
- Maintenance Personnel as Approved by the Director of Maintenance

D. Guidelines and Restrictions

- Procurement cards may not be used for expenditures not allowable under any other expenditure method including purchase of personal items, gifts, charitable contributions, alcoholic beverages, tobacco, illegal substances or items from District employees or relatives.
- Procurement cards may not be used for cash advances.
- Procurement cards may not be used for payment on contractual services agreements.
- Theft sensitive items (please see Section 6.03 for examples) may be purchased provided they are promptly entered into our inventory system and tagged.

(Please coordinate with Purchasing). Sites must take extra measures to track and protect these types of items from the risk of loss or misplacement. Board Policy 6801 requires the tracking of these fixed assets through our inventory records.

- Business Services issues procurement cards at the request of the department or school administrator with budget authority.
- Procurement cards shall only be used by the District employee identified on the card and the confidentiality of the account number shall be maintained.
- Procurement cards may be used for allowable expenditures via telephonic or Internet orders. The account number shall only be used by the cardholder and not be given to other District employees for the purpose of telephonic or Internet purchases.
- Procurement cards may not be used to pay outstanding invoices. Invoices are to be signed, coded and forwarded to Accounting for payment.

E. Reconciliation of Procurement Card Reports

- All purchases must be submitted on a credit card requisition form and include the vendor name, items purchased, amount paid and Administrator signature **prior** to placing the order. Cardholders must provide original **detailed** documentation of the use of the procurement card.
- When meals or food for meals are purchased with a procurement card, a copy of the meeting agenda and list of attendees must accompany the original receipt.
- When paying registration fees or other approved travel expenses with a procurement card, please attach a copy of the Travel Request to the original receipt(s).

Each month, an email containing the following information will be sent to the person designated at each group to process procurement card reports:

1. The statement is available.
2. Date the report is due to Business Services.

Each cardholder will (1) print a statement copy, (2) attach the proper documentation for each transaction on the report, and (3) return the report to Finance by the due date specified in the email.

RUNNING REPORTS

To run the Procurement Card Billing Statement:

1. Go to US Bank Procurement Card Log In at:
<https://access.usbank.com/cpsApp1/AxolPreAuthServlet?requestCmdId=login>
2. Enter organization, user ID, and password.

U.S. Bank Access® Online Our Payment Products

usbank. **Welcome to Access Online!**

[Contact Us](#)
[Login](#)

Please enter the information below and login to begin.

Organization Short Name:

User ID:

Password:

[Login](#)

[Forgot your password?](#)

[Register Online](#)

[Website/Browser Requirements](#)

All of **us** serving you™

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3. Select Account Information

U.S. Bank Access® Online

Camas School District

Our Payment Products

Logout



Transaction Management
Account Information
Reporting
My Personal Information

Home
Contact Us
Training

Welcome to Access Online Helen Charneski

Your last login was 06/26/2014

Language Selection:
American English ▾

Message Center

██████████

Purchasing

Acct#/Name: ██████████
Account ID: ██████████

Statement Balance: \$42.34 [View Current Statement](#)
Billing Cycle Close Date: 06/25/2014

Current Balance: ⓘ \$0.00
Credit Limit: ⓘ \$20,000.00
Available Credit: ⓘ \$20,000.00


Last 10 Transactions Posted

Posting Date	Merchant	Amount
06/24	USPS 54109203534005058	\$12.35
06/23	VISTAPR*VISTAPRINT.COM	\$10.00
06/11	VISTAPR*VISTAPRINT.COM	\$19.99
05/16	QUIKSHIP TONER INC	\$146.82
05/09	VISTAPR*VISTAPRINT.COM	\$10.00
05/09	VISTAPR*VISTAPRINT.COM	\$24.99
05/08	VISTAPR*VISTAPRINT.COM	\$20.00
04/18	USPS 54109203534005058	\$12.35
03/25	WASHINGTON ASSOCIATION OF	\$475.00
03/14	VISTAPR*VISTAPRINT.COM	\$35.34

ⓘ Information

Quick Links


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[Manage Email Notifications](#)
[Run Transaction Detail Report](#)
[View All Statements](#)
[View Last Cycle Transactions](#)
[View Open Transactions](#)


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R214.20b26.0 col 1 07-10-2014 13:41:46 CDT

4. Print current statement.





U.S. BANCORP SERVICE CENTER
P. O. Box 6343
Fargo, ND 58125-6343



CAMAS SCHOOL DISTRICT
841 NE 22ND AVE
CAMAS WA 98607-1142

CAMAS SCHOOL DISTRICT

ACCOUNT NUMBER XXXXXXXXXX

STATEMENT DATE 06-25-14

TOTAL ACTIVITY \$ 42.34

"MEMO STATEMENT ONLY"
DO NOT REMIT PAYMENT

NEW ACCOUNT ACTIVITY					
POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT
06-11	06-09	VISTAPR*VISTAPRINT.COM 886-6148002 CA PUR ID: 48822157 TAX: 0.00	24717054161731619330889	2741	19.99
06-23	06-19	VISTAPR*VISTAPRINT.COM 886-6148002 CA PUR ID: 49350434 TAX: 0.00	24717054171151712168888	2741	10.00
06-24	06-23	USPS 54109203534005058 CAMAS WA PUR ID: 00000000000000000000 TAX: 0.00	24184074174418180560386	9402	12.35

Default Accounting Code:								
<p>CUSTOMER SERVICE CALL</p> <p style="text-align: center; font-weight: bold;">800-344-5696</p>	<p style="text-align: center;">ACCOUNT NUMBER</p> <div style="background-color: black; width: 100px; height: 15px; margin: 0 auto;"></div> <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <div>STATEMENT DATE 06-25-14</div> <div>DISPUTED AMOUNT \$.00</div> </div>	<p style="text-align: center;">ACCOUNT SUMMARY</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;">PREVIOUS BALANCE</td> <td style="border-bottom: 1px solid black; text-align: right;">\$.00</td> </tr> <tr> <td style="border-bottom: 1px solid black;">PURCHASES & OTHER CHARGES</td> <td style="border-bottom: 1px solid black; text-align: right;">\$42.34</td> </tr> <tr> <td style="border-bottom: 1px solid black;">CASH ADVANCES</td> <td style="border-bottom: 1px solid black; text-align: right;">\$.00</td> </tr> </table>	PREVIOUS BALANCE	\$.00	PURCHASES & OTHER CHARGES	\$42.34	CASH ADVANCES	\$.00
PREVIOUS BALANCE	\$.00							
PURCHASES & OTHER CHARGES	\$42.34							
CASH ADVANCES	\$.00							
SEND BILLING INQUIRIES TO:	AMOUNT DUE							

5. Match each transaction to an approved "Credit Card Requisition" form with attached itemized receipts/invoices.
6. Submit to Business Services for processing by due date.

Match up original procurement card charge slips to the information on the report.

Return the reports and documentation to Business Services by the due date.

- Compensating tax will be charged to department or school budgets for out-of-state vendors when sales tax was not included on the original charge.

- If a procurement card is used to make purchases utilizing grant monies, no purchases should be made after May 20th of the current school year.
- It is important that schools/departments have at least two staff members trained on procedures relating to procurement card processing so that payments are not delayed due to absences, etc. Delayed payments may result in penalty charges assessed by the bank. Such penalty charges will be the responsibility of the school/department causing the delay.

SECTION 2.05 – REVOLVING FUND ACCOUNTS

A. Overview

Revolving fund checking accounts are District-owned bank accounts operated by schools and departments. These accounts are board authorized with a set dollar amount and have been established for school and department convenience of making small reimbursements to employees for incidental purchases of supplies and/or other items, or to pay for UPS, FedEx and other postal transactions where demand for payment is immediate. This section defines the limitations, as well as processes required for revolving fund checking account transactions, requesting reimbursement of the account, and preparing monthly revolving account bank reconciliations. The principal or department manager is responsible to ensure the account is operated in accordance with the laws and District policies that govern its use. See also Section 2.02, Allowable Purchasing Methods matrix for transactions where use of the revolving fund checking account is deemed appropriate.

B. References

Section 2.01 – Purchasing Guidelines and Laws
Section 2.02 – Allowable Purchasing Methods
Section 2.03 – Electronic Purchase Order Process
Section 2.04 – Procurement Card Use
Section 2.06 – Check Request Forms
Board Policy 6215 -- Voucher Certification and Approval
Board Policy/Procedure 6020 – System of Funds and Accounts

C. Guidelines and Restrictions

- Checks may only be issued for bona fide District expenditures.
- Checks may not be issued payable to cash.
- The revolving account **may not** be used for:
 - 1) Travel expenditures (hotels, airline tickets etc.)
- Making larger reimbursements to employees may unduly exhaust the account. Schools and departments should send larger reimbursements (cumulative receipt totals between \$75 to \$200) to the Business Office so individuals will receive direct reimbursement through the Accounts Payable warrant issue process.
- Original detailed receipts listing individual items purchased are required to support each expense. Individuals may be found personally responsible for expenditures not supported by detailed receipts. *Please Note: Charge slips are not acceptable/adequate. The corresponding detailed receipt must be submitted.*
- Receipts are to be submitted by employees in a timely manner. Once a fiscal year has closed, receipts from the prior fiscal year will no longer be considered eligible for reimbursement.

- Sites are responsible for maintaining a positive balance in the account. If an overdraft occurs, the bank fee will be charged back to the issuing site.
- Deposits other than a warrant issued from the Camas Business Office to replenish the account, are not authorized to be handled through the revolving account, with the exception of cash box funds.

D. Overview of Revolving Fund Checking Account Operation

- Original detailed receipts listing individual items purchased are presented to the school or department for reimbursement.
- The employee seeking reimbursement for said receipts should sign a “Check Request Form” and attach the receipts to the form.
- Information required on the “Check Request Form” includes:
 1. Payee name
 2. Payee Signature
 3. Address of payee
 4. Brief description of purchase and what it is for
 5. Cumulative dollar total of the receipts for that payee
 6. Budget account code
 7. Budget authority approval signature

Note: When the payee is the same as the Budget Authority, the reimbursement must be reviewed and signed by the Budget Authority’s supervisor.
- If the receipts attached to the Check Request Form are appropriate for reimbursement through the Revolving Account (see matrix in Section 2.02), sites may write a check for the amount of the receipts presented. Otherwise, the Check Request Form with receipts attached should be submitted to the Business Office for direct processing through the warrant issue process. (See Section 2.06)
- Periodically, the school or department prepares a “Revolving Fund Reimbursal Request” form and sends it to the Business Office. See directions in Part E of this section.
- Void Checks - Steps for voiding a check are as follows:
 - 1) Mark the check VOID.
 - 2) Cut the signature line out of the check.
 - 3) Retain all voided checks, place them in numerical order and account for them on the next “Request for Reimbursement of Revolving Fund Checking Account” as well as the next revolving checking account bank reconciliation.

E. Revolving Fund Account Replenishment/Reimbursement Procedures

Periodically, the revolving fund checking account needs to be replenished so funds are available to make purchases. While frequent (i.e. monthly) requests for reimbursement are encouraged, steps for preparing and processing reimbursement requests are as follows:

1. Gather and organize all the completed Check Requests and supporting receipts that have been generated since the last reimbursement.
2. Use the "Revolving Fund Reimbursal Request" form, to prepare a detailed listing of the transactions to be reimbursed.
3. Send the completed "Revolving Fund Reimbursal Request" form to the Business Office with the supporting documentation.
4. The Business Office will process the request and generate a warrant to replenish the account.
5. The warrant will be sent to the school or department along with a deposit slip.
6. Enter the deposit amount into the revolving account check register.
7. Deposit the warrant at the bank and retain the bank deposit receipt on file.

F. Revolving Fund Account Bank Reconciliation Procedures

- The bank statement must be reconciled to the check register balance and to the board authorized "base" account balance each month. Use the Bank Reconciliation form.
- Bank reconciliations should be completed in a timely manner. (Timely means within a few weeks of receipt of the bank statement.)
- Send a copy of the completed reconciliation form and a copy of the bank statement to the Business Office each month.
- Office. The accounts are audited and held for safekeeping until the re-opening of school in the fall.
- Record Retention Requirements: Bank statements, reconciliations and other associated bank records must be retained for a minimum period of 6 years.

SAMPLE – CHECK REQUEST FORM

27816 NE Hancock RD

<div style="display: flex; align-items: center;"><div><p style="text-align: center; margin: 0;">CHECK REQUESTS</p><p style="font-size: small; margin: 0;">(To be requested only if vendor will not accept a purchase order or for reimbursement of personal expenses under \$100.00 for ASB and a nominal amount for District)</p></div></div> <p style="margin-top: 10px;">PAY TO THE ORDER OF: <u>Rachel Centeno</u></p> <p>AMOUNT: \$ <u>25</u> (RECEIPTS MUST BE ATTACHED!)</p> <p>FOR: <u>Refund Dance Camp Olivia Centeno (Grade</u></p> <p>ACCOUNT TO BE CHARGED: <u>2010</u> <u>Ineligible</u></p> <p>SIGNATURE: <u>M. Klein</u></p> <p>DATE: <u>6/19/15</u></p> <div style="border: 1px solid black; padding: 10px; margin-top: 10px; text-align: center;"><p>AUTHORIZATION SIGNATURES</p><p>ADVISOR: _____</p><p>ASB REP: _____</p><p>PRINCIPAL/ASST.PRINCIPAL/ATH. DIRECTOR: <u>[Signature]</u></p></div>	<p>Ck #: <u>1584</u></p> <p>Acct #: <u>2010</u></p> <p>Date: <u>6/19/15</u></p>
---	---

CHS-0075-01/007

PLEASE RETAIN YOUR RECEIPTS!

Monthly Bank Reconciliation - 20

Department

1) **Balance** (This total should match your reconciled checkbook balance) _____

2) **Claims Due** (Checks to be reimbursed)

Date	Check #	Amount

3) Total Claims Due	\$ -
4) Cash Box	\$ -
5) Balance of this fund	<u>\$ -</u>

Camas School District 117

Request for Reimbursement of Revolving Checking Account

_____ General Fund

_____ ASB Fund

_____ Trust Fund

Account Name _____ Acct. No. _____

* Attach a reimbursement voucher and original detailed receipts for each check number transaction.

* All checks must be accounted for including voids (ASB must include checks written for change funds).

* List checks in numerical order.

Payee	Description of Items	Check No.	Account Code	Amount

Total Reimbursement \$ _____

ASB change funds check # _____ amount _____ dated _____. Attach supporting change fund form.

Approved by _____ Date _____
(account custodian/budget authority)

SECTION 2.06 – REIMBURSEMENT REQUEST

A. Overview

Under certain circumstances a budget authority may give prior approval for a staff member to make purchases with personal funds and be reimbursed for the associated expense. While this process is only recommended for small purchases of supplies that are reimbursed per Section 2.05 (Revolving Checking Accounts), there are situations where it is permissible to make larger purchases.

The “Reimbursement Request” form found at the end of Section 2.06 or under “Staff Corner” on the district website must be submitted to Accounts Payable for such purchases with **original detailed receipts**, appropriate account code and budget authority signature.

This purchasing method is only recommended as a **last resort** when time constraints or the uniqueness of the purchase prevent the issuance of an Electronic Purchase Order (Section 2.03) and/or purchase through the budget authority’s assigned Procurement Card (Section 2.04).

B. References

Section 2.02 – Allowable Purchasing Methods
Section 2.03 – Electronic Purchase Order Process
Section 2.04 – Procurement Card Use
Section 2.05 – Imprest Checking Accounts
Board Policy 6215 - Voucher Certification and approval
Board Policy/Procedure 6020 – System of Funds and Accounts

C. Guidelines and Restrictions

- Reimbursement requests submitted to Accounts Payable (in lieu of use defined in Section 2.05) are allowable when all other purchasing methods have been deemed impractical. It is recognized that some vendors do not accept purchase orders and staff members at times make spontaneous, bona fide District purchases to support instruction.
- Reimbursement shall only be made for bona fide District expenditures that have prior approval by the budget authority.
- Original detailed receipts listing individual items purchased are required. Individuals may be found personally responsible for expenditures not supported by original detailed receipts. Copies of receipts will be denied. Please Note: Charge slip by itself is not adequate. The corresponding detailed receipt must be submitted.
- Receipts are to be submitted by employees in a timely manner. Once a fiscal year has closed, receipts from the prior fiscal year will no longer be eligible for reimbursement.
- Information required on the “Reimbursement Requests” includes:
 1. Payee Name

2. Payee Signature
3. Brief description of purchases and what it is for
4. Cumulative dollar total of the receipts for that payee
5. Budget account code
6. Budget authority approval signature

Note: When the payee is the same as the Budget Authority, the reimbursement must be reviewed and signed by the Budget Authority's supervisor.



REIMBURSEMENT REQUEST

Name (please print) _____ Date _____

Category	Description	Amount
Registration/Tuition		\$ -
	Attach Course Description	
Supplies - Reason for Purchase		\$ -
Items Purchased		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
Lodging - Name & Location		\$ -
Airfare		\$ -
Mileage (must complete page 2)		
Number of miles: _____	Rate: 0.575	\$ -

Travel & Receipt Guidelines

Itemized receipts are required for all purchases, including meals, with the exception of gas/fuel. An itemized receipt shows items purchased, quantity, price for each item, sales tax and shipping fees. Reimbursements will be denied if itemized receipts are not included. The District allows a maximum per meal, per day amount. Fill in the amount of the receipt or maximum amount used for each meal: if traveling within Clark County, a maximum of \$14 for breakfast, \$17 for lunch and \$25 for dinner is allowed. If traveling outside of the Clark County area, please refer to website <http://www.gsa.gov/perdiem> for additional rates. Do not add extra insurance on rental cars. When registration or lodging paid by the Camas School district includes meal(s), meal reimbursements will not be paid. If using staff development funds, please refer to your bargaining agreement for approved expenses.

Date	Breakfast	Lunch	Dinner

\$ -

\$ -

TOTAL REIMBURSEMENT REQUESTED

I hereby certify that in the event a conference/workshop is cancelled, I am unable to attend or complete the class due to unforeseen circumstances, or if any items purchased are returned, I will reimburse the District within 15 days of my knowledge of the return or cancellation. I hereby certify that this is a true and correct claim and that no other reimbursement has been received by me for the above listed expenditures.

Staff Member's Signature

Date

Supervisor's Signature

Date

Category(s): <input type="checkbox"/> Staff Development <input type="checkbox"/> Building Budget <input type="checkbox"/> Fee Based <input type="checkbox"/> ASB <input type="checkbox"/> Capital Projects			
\$	\$		
Account Code	Amount	Account Code	Amount
\$		\$	
Account Code	Amount	Account Code	Amount

Month: _____

Year: _____

Date	To (city/place)	From (city/place)	# of Miles	Purpose of Trip
1st				
2nd				
3rd				
4th				
5th				
6th				
7th				
8th				
9th				
10th				
11th				
12th				
13th				
14th				
15th				
16th				
17th				
18th				
19th				
20th				
21st				
22nd				
23rd				
24th				
25th				
26th				
27th				
28th				
29th				
30th				
31st				

Total # of Miles: 0.00

Please transfer total to the appropriate field in the mileage section above.

SECTION 2.07 – CONTRACTUAL SERVICE AGREEMENTS

A. Overview

Occasionally it is necessary to purchase services from individuals through the use of a contractual agreement rather than through the payroll process. This type of contract is usually issued to individuals who offer specialized services outside of the scope of existing staff. Such individuals must be in the business of contracting out their services and must certify that they are “independent contractors.”

To be considered an independent contractor rather than an employee, the following tests should be met:

1. The individual is free from the type of direction and control the District would have on an employee, **and**
2. The individual holds themselves out to the public as providing contract services, **and**
3. The individual has met business registration and filing requirements, if any, with local, state, and federal agencies.

Retired District employees who are returning under contract to provide services should familiarize themselves with the regulations of their retirement plan as it pertains to the number of hours that may be worked, when they can be available to work after retirement, etc.

B. Contract Services vs. Regular Purchase Request

The following are examples of how typical transactions may be handled. Remember that contractors must meet the three (3) criteria above to be considered independent, rather than an employee.

Contract Services:

- Translation services
- Inside (in-house) Training/Speaker
- Assembly
- Specialized consultants

Regular Purchase Request:

- Subscription Services
- Maintenance/Service on equipment
- Maintenance/Service on facilities

C. Completing the Contractual Services Agreement

- The Contractual Services Agreement form shall be completed in full and signed by the contractor and the District employee with budget authority for the contract cost. Details of the service to be provided, hourly or flat fees, and any other expenses (for example: travel, mileage, meals, printed materials) should be agreed upon and detailed on the contract.
- A W-9 must be submitted for all contractual services. The W-9 needs to be submitted only once per contractor unless there is a change in information or the IRS requires resubmission.
- The Federal Tax Identification or Social Security number must be provided. The Department of Revenue UBI number should be provided for all contracts, if possible, but is required for contracts in excess of \$12,000.
- Contractors are responsible for their own insurance. The Contractual Services Agreement includes an indemnification clause and insurance provisions. In instances where the contractor will be providing direct services to students or the general public on the District's behalf, they must provide the District with a certificate of insurance evidencing that they have at least \$1,000,000 combined single limit liability coverage.

D. Processing the Contractual Services Agreement

- Send all copies of the completed, original signature contract to the Business Office. Purchase requests for contracts should be processed after the completed contract is received.
- After the completion of service:
 - Invoice. **Every consultant must bill us for their services.** Submit the approved invoice to the Accounting Department for payment. The District invoice form may be used, however, it should be signed by the consultant.

E. Contract Revisions

- Contracts may be revised, but the revision must be issued for the same scope of work or project. Contact the Purchasing Office for assistance.

F. Determination of “Employee” vs. “Contractor”

CRITERIA	EMPLOYEE	INDEPENDENT CONTRACTOR
1. Is the individual required to comply with instructions about when, where, and how to work?	YES	NO
2. Is the individual trained by the employer to perform services in a particular manner?	YES	NO
3. Is the individual's services integrated into the business and does the continuity of the business depend to an appreciable degree upon the performance of these services?	YES	NO
4. Are the services rendered personally by the individual without the ability to hire substitutes?	YES	NO
5. Does the individual lack the authority to hire, supervise, and pay assistants without employer's approval?	YES	NO
6. Is there a strong continuing relationship between the individual and the “employer”?	YES	NO
7. Has the “employer” established a set hours of work schedule for the individual?	YES	NO
8. Is the individual required to devote his full time to the business of the employer?	YES	NO
9. Is the individual doing work on the employer's premises?	YES	NO
10. Must the individual perform the services in an order or sequence set by the employer?	YES	NO
11. Does the individual have to report in with a supervisor to account for his or her actions in doing the work?	YES	NO

CRITERIA	EMPLOYEE	INDEPENDENT CONTRACTOR
12. Is the individual paid by the employer at regularly stated intervals, such as the hour, week, or month?	YES	NO
13. Does the employer pay the individual's travel expense?	YES	NO
14. Does the employer furnish the tools and materials used by the individual?	YES	NO
15. Does the individual lack a significant investment in facilities or equipment?	YES	NO
16. Does the individual work for only one firm at a time?	YES	NO
17. Does the individual fail to make his (her) services available to the general public?	YES	NO
18. Does the employer have the right to discharge the individual prematurely?	YES	NO
19. Does the employer have the right to terminate at any time without incurring liability?	YES	NO
20. Does the employer realize an economic profit or loss as a result of the individual's services?	YES	NO
21. Does the individual have a business license number?	NO	YES

The list above is not all inclusive nor does it apply to every situation. The list above may be used as a general guide rather than a hard and fast rule. NOTE: Answering "YES" to one question does not mean the individual is an employee. There are times when a consultant performs services at our facility. For example, a safety consultant would have to inspect the facility to write a report (#9). Consultants usually provide written reports at the end of the project, but they do not have to report in day by day for approval of their work (#11).

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax

classification (required): ☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Exempt payee

☐ Other (see instructions) ▶

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

				-				-				
--	--	--	--	---	--	--	--	---	--	--	--	--

Employer identification number

				-								
--	--	--	--	---	--	--	--	--	--	--	--	--

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



CONTRACTUAL SERVICES AGREEMENT

Independent Contractor Personal Services Agreement

Contractors Legal Name:	
Address:	
Contact Telephone Number:	
Social Security or Federal Tax ID #:	
Washington State Department of Revenue UBI #:	

For and in consideration of the sum of \$_____ dollars (may be estimated) plus state sales tax, if applicable, the Contractor agrees to provide Camas School District 117 (hereinafter "District") the following scope of work:

Estimated number of hours for performance of duties occurring on District property: _____

Is the Contractor, or any principal of the organization, a retiree of one of the Washington State Retirement Systems? Y/N: _____. If yes, did you retire before age 65 using the Early Retirement Factors? Y/N: _____

TERMS AND CONDITIONS:

Independent Contractor Status: The District and Contractor agree that the Contractor and Contractor's employee(s) and agent(s) are not employees of Camas School District 117. Contractor and Contractor's employee(s) and agent(s) shall provide the results required in this agreement as an independent contractor. Camas School District 117 shall not control or supervise the manner in which this agreement is performed.

Indemnification: The Contractor shall protect, indemnify and save the District harmless from and against any damage, cost or liability for injury or death to persons or damage to or destruction of property arising out of work performed under this contract, except for the sole negligence of the District.

Termination: This agreement may be terminated by Camas School District 117 with or without reason upon written notification thereof to the Contractor. In the event of termination by Camas School District 117, Contractor shall be entitled to an equitable proration of the total compensation provided herein for uncompensated services which have been performed as of termination and to the reimbursement of expenses incurred as of termination, but solely to the extent such expenses are reimbursable pursuant to the provisions of the agreement.

Agreement Alterations: This written agreement constitutes the mutual agreement of the Contractor and the District in whole. No alteration or variation of this agreement unless made in writing between the parties hereto, shall be binding. In the event any clause within this contract should be declared invalid, the remaining portions of the contract will continue to remain in force.

Insurance: Contractor shall be responsible for their own insurance. Contractors who will be providing direct services to students or the general public on the school district's behalf are required to provide a Certificate of Insurance evidencing Commercial General Liability Insurance written on an occurrence basis with limits no less than \$1,000,000 combined single limit per occurrence for personal injury, bodily injury and property damage

Applicable Law: This agreement shall be governed by all Washington State and Federal laws including RCWs 28A.400.303, 28A.400.330, 9A32, 9A.36, 9A.42, 9A.44, 9A.64.030, 9A.88 or any other current laws relative to record checks, crimes against children, or conditions required for working with children.

Pursuant to RCW 281.400.303, any contractor who will have unsupervised access to children under this agreement shall be required to have successful completion of a background check through the Washington State Patrol Criminal Identification System, under RCW 4.43.830-834, RCW 10.97.30 & .50 and

through the Federal Bureau of Investigation prior to contracting with the District and prior to unsupervised access to children. Upon approval by the Purchasing Department, when necessary, contracts may commence on a conditional basis pending completion of the background checks.

Contractor shall not utilize any employee (or subcontractor or their employees) at the District site or allow any contact between school children and any employee when an employee has pled guilty to or been convicted of any felony crime involving the physical neglect of a child under Chapter 9A.42 RCW, the physical injury or death of a child under Chapter 9A.32 or 9A.36 RCW (except motor vehicle violations under Chapter 46.61 RCW), sexual exploitation of a child under Chapter 9A.44 RCW where a minor is the victim, promoting prostitution of a minor under Chapter 9A.88 RCW, the sale or purchase of a minor child under 9A.64.030 RCW, or violation of similar laws of another jurisdiction. Any failure to comply with this section shall be grounds for the District to immediately terminate this agreement.

Tobacco, alcohol, drugs, and weapons are prohibited on school grounds.

Any claim, suite or other legal action pertaining to this Contract shall be brought under the laws of the State of Washington in Clark County, Washington.

Confidentiality: In providing services under this Contract, Contractor may have access to personally identifiable education records and confidential information regarding District students or staff (collectively referred to as "Confidential Information"). Contractor agrees that they will maintain the confidentiality of Confidential Information. The use or disclosure of any Confidential Information for any purpose not directly connected to Contractor's services under this Contract is strictly prohibited except where required or authorized by law.

Discrimination: The Contractor assures the District that the Contractor complies with all state and federal guidelines and/or regulations and does not discriminate on the basis of race, color, national origin, gender, age, veteran's status, disability, or any other protected group under the law.

Invoice/W-9: Contractor will provide an original invoice(s) for services performed prior to payment. Contractor will also provide a completed IRS Form W-9, to be provided to the District at the execution of this contract and/or in the event the IRS releases a revised form.

Payment: Payments are made bi-monthly through the District Accounting Office. The District will not prepay for services. The District will reimburse contractually obligated expenses upon the receipt of original documentation of such expenses. Invoices should be submitted to the address below and must be approved for payment by the school/department prior to payment being issued. Contractor must notify the District if he/she intends to pick up their payment, otherwise the payment will be mailed to the address provided.

Conflict of Interest: Current employees of Camas School District 117 may not enter into a contractual services agreement with the District.

Contractor's Signature: Contractor and Contractor's employee(s) or agent(s) signing this document certifies that he/she is the person duly qualified and authorized to bind the Contractor so identified to the foregoing agreement and, under penalty of perjury, certifies that all information provided including the federal tax identification or social security account number is truthful and correct.

Executed this _____ day of _____, 20_____.

CAMAS SCHOOL DISTRICT 117

Authorized Signature _____

Print Name _____

Title _____

CONTRACTOR

Signature _____

Print Name _____

Title _____

For District Use Only: Contract may cover up to one fiscal year of activity. Contracts must be signed by building Principal or Director. Contracts in excess of \$5,000 must be routed for signature in accordance with current signature policy. Contracts in excess of \$25,000 must be approved by the School Board.

Requisition# _____

Contract # _____ (Purchase Order #)

Account Code(s): _____

If payment is through use of ASB Funds:

Student Rep Signature: _____ Printed Name: _____ Date: _____

Advisor Signature: _____ ASB Treasurer: _____

☐ One Time Contract or ☐ On-going Contract

Send original contract to Purchasing. Schools/Departments shall retain a copy. Executed copy will be sent to Contractor by Purchasing.

INVOICE

FROM: Name: _____ Date: _____

Address: _____

City: _____ State: _____ Zip: _____

Social Security / Tax ID Number: _____

TO: Camas School District #117 / Accounts Payable
841 NE 22nd Avenue
Camas, WA 98607

Contract #: _____

Description of Goods and/or Services Delivered/Provided		Amount
Number of hours to complete project/service:		Total: \$ -

Supplier Signature

Title

Approval for Payment

Goods and/or Services have been received.

I hereby approve invoice for payment

By: _____

Code: _____

Expenditure Bid Tally

Instructions on back of form

ITEM TO PURCHASE: (Provide description of items to purchase, include quantities)	Request Date:

Vendor	Bid Amount
1	
2	
3	

State or Cooperative Contract: ☐ No ☐ Yes -- Agency/Contract # _____ Attach copies of any written quotes

Low Bid by: _____

Award Date: _____

PO # _____

Quotes obtained by: _____ Date _____

Federal Expenditure Bid Tally

Instructions on back of form

ITEM TO PURCHASE: (Provide description of items to purchase, include quantities)	Request Date:
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Describe items to purchase, include type and quantity. </div>	

Vendor	Bid Amount
1	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Enter bid amounts per vendor </div>
2	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Enter each vendor's name, address, contact, name </div>
3	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> When using a state/cooperative contract, 3 bids are not required. Provide a copy of the contract. Contact Purchasing for assistance to obtain documents. </div>

State or Cooperative Contract: ☐ No ☐ Yes -- Agency/Contract # _____ Attach copies of any written quotes

Low Bid by: _____ Fed Debarment Search Result Attached ☐ <https://www.sam.gov/portal/SAM/>

Award Date: _____

PO # _____

Quotes obtained by: _____ Date _____

Look up federal debarment status of vendor. Attach results.

SECTION 4.01 – RECEIPTING, DEPOSITING & MONEY HANDLING

A. Overview

School and Department sites collect funds from various sources for things like tuition, fees, sales of goods and supplies, donations, payments for field trips, and other similar activities. Funds handled and collected by schools and departments are considered public funds and are subject to state laws and regulations governing public funds. The District has instituted basic requirements for cash handling, receipting and depositing money to ensure that legal requirements for funds are satisfied and that funds are properly accounted for and adequately safeguarded from theft, loss or misuse.

The **secondary schools'** standard receipting tool is the In-Touch Software – Point of Sale (POS) Receipting System. The POS is extremely flexible and with a small amount of forethought and planning, it can be set up on almost any computer workstation or lap top, making it feasible to use in remote situations outside of the immediate office manager's or treasurer's desk.

Each District employee who maintains a responsibility for receipting, requires their own user set-up within the POS system. The user's password is not to be shared with anyone.

B. References

Board Policy and Procedure 6020/6020P – System of Funds and Accounts
RCW 43.09.200 – Uniform System of Accounting – Detailed statements of funds collected, received.

RCW 43.09.240 – Public Officers and Employees – Duty to Account and Report – Removal from Office – Deposit of Collections

RCW 28A.400.030 (3) – Superintendent's Duties – Detailed Accounts of Receipts
WA State Constitution Article XI, Section 15 – Deposit of Public Funds

C. Guidelines and Restrictions

- Cash and Check Handling:

- All District money received shall be counted and immediately receipted.
- All monies must be kept secured until they are deposited at the bank.
- All monies must be deposited *daily* and *intact* to the Revenue Transmittal Bank Account.
- **DO NOT** make purchases or other cash outlays from funds collected. State law requires that any funds collected, must be receipted and deposited intact. (RCW 43.09.240)
- **DO NOT** give refunds from the register (cash or check) after they have been receipted. Send all refund requests to the Business Office. (See section 4.06)
- **DO NOT** collect or store money for PTAs, Booster Clubs or other outside organizations. See Section 1.09, School Support Organizations.

- **DO NOT** deposit money into a private or personal account for any reason. All monies collected by the District must be deposited into a District account.
- Checks must be endorsed immediately upon receipt.
- **DO NOT** give cash back from an overpayment on a check.
- **DO NOT** allow postdated checks. If a check has a post date, it will still be receipted and deposited in the normal course, without regard to the date on the check. State laws require that funds be immediately receipted and deposited. We are unable to honor individual requests to hold a check from deposit.
- **Data Entry in the Point of Sale (POS):**
 - **Checks:** Each check's number must be entered accurately into the POS. This is especially important if a refund becomes necessary, or if the check is returned by the bank and has to be charged back to the site. The check number in the POS drives the processing of the returned check including assessing the obligation and pursuing collection from the individual that wrote the check. See section 4.03 which describes the process for Returned Checks.
 - **Receipts:** Each receipt should be entered against the individual student's account as applicable. This allows for accurate records and appropriate detailed history of student payment activity. It also allows for additional information that can be queried as needed out of the POS.
 - **Memo Line:** Memo lines should be utilized in the POS as appropriate.

D. Balancing and Depositing Receipts – Point of Sale (POS)

1. Total the amount of currency, change and checks.
2. Total the amount of your receipts as per the POS End of Period (EOP) function.
3. The totals of the money should agree to the totals per the EOP Report in the POS.
4. Over/shorts should be researched and if possible, corrected, before completion of the EOP. Unresolved over/shorts should be acknowledged by a written explanation from preparer.
5. Be sure that all checks have been stamped with a bank endorsement stamp.
6. Prepare deposits daily and the courier will pick up the deposits for delivery to the bank.
7. Deposit reports (EOP, with attached original bank receipt) should be submitted to the Business Office on a weekly basis.

Reporting End of Period/Deposits to Accounting: It is very important that schools and departments send their End of Period Reports to the Business Office. The Business Office reconciles all deposits made into the Revenue Transmittal Depository Bank Account for the entire district using the required banking paperwork that sites submit.

Night-Drop Banking Options: "Night-Drop" deposit options at the bank are available and may be advisable if you have an after-hours event where large sums of money will be collected, as opposed to storing the money at the school over night or over the weekend. Be sure to coordinate in advance with the branch of deposit in order to obtain the resulting bank deposit receipt.

E. Over/Shorts & Other Variances

It is acknowledged that errors may occur when using the POS. Great care should be exercised to enter things right the first time, and to immediately research and correct any errors that occur. See the POS Manual for detailed instructions for making corrections in the POS. An “Over” or “Short” occurs when there is a variance between amounts expected in cash/checks per the POS, and amounts actually on hand in cash/checks per the physical count.

Researching an Over/Short: If an over/short is found during the preliminary phase of balancing, research steps may include:

- Recount the money, and ask someone else to count the money in your presence. Re-add the checks and review the dollar amounts on the checks matching them to the receipt details in the POS. Review any cash/count sheets.
- If the error is found and is able to be corrected, it is important that it be corrected before closing out the EOP for that receipt.

Acknowledging an Over/Short: A written explanation needs to be given for unresolved differences.

- Describe the research and give an explanation for the variance.
- Cashiers should sign the EOP form acknowledging the over/short and give a brief explanation of the cause and/or the research conducted to find the error.
- Over/shorts \$10.00 or greater must be signed by a supervisory administrator.
- Further administrative action may be necessary if a pattern of excessive variances is noted.

F. Special Reminders for Receipt Coding in the POS

- **Refund of Expenditures** – When receiving a refund or rebate for an expenditure previously incurred, make sure to use the same item number and account code as the original expenditure.
- **Buttons** – Periodically check the set-up for the buttons on your POS terminals to make sure they are attached to the proper item/inventory and that proper account codes are attached for that type of transaction.
- **New Codes** – If you don’t see the item or account code you need amongst the many buttons available on your terminal, remember to do a “look-up-inventory” on your terminal. The inventory of items has all the currently available items/account codes set up for your site. If you don’t find what you are looking for there, then you may need to set up a new item and attach the appropriate account code to it.

G. Reconciling Budget and Transaction Recap Reports

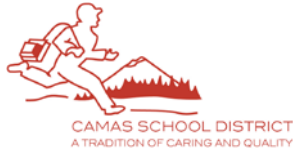
Schools and departments should regularly review their Building/Department Budget/Transaction reports and compare to the activity in their POS reports to ensure consistency and correct any coding errors noted.

H. Other

- **Manual Receipts:** The Accounting Office has a manual process using official pre-printed sequentially numbered District receipt forms for special circumstances only.

Sites are required to use the POS Receipting System, and are not authorized to procure receipt books outside of the POS or the district office standard form.

- **Loss of Public Funds**: Known or suspected loss of public funds must be reported immediately to the Accounting Manager as well as other appropriate administrators responsible for the site or building operations. State law (RCW 43.09.185) requires the district to report known or suspected loss of funds.



Automated Point of Sale (POS) In-Touch Receipting System Access Request Form

SECTION A. To be filled out by SUPERVISOR

THE FOLLOWING INDIVIDUAL IS AUTHORIZED FOR IN-TOUCH POS ACCESS: (please print)

NAME: _____

SCHOOL/DEPARTMENT: _____

TITLE: _____

CONTACT PHONE #: _____

SECTION B. To be filled out by EMPLOYEE and SUPERVISOR

Acknowledgment of Confidentiality and Acceptable Use Provisions

As an employee of the Camas School District #117, I am aware that certain data and materials to which I have access must be treated in a confidential manner. I am aware that any breach of confidentiality or abuse of my position may result in disciplinary action. Examples of such data or materials which require confidentiality include, but are not limited to, reports and computer terminal display information. In consideration for the privilege of using and having access to the POS system, I hereby release the Everett School District #2 from any and all claims and damages of any nature arising from my use of the POS system, without limitation. Further, I have read and agree to abide by procedures for receipting and cash handling as defined by the Business Information Manual and/or ASB Manual, which I have reviewed and understand. POS access accounts are to be used only by the authorized user of the account. Users may not share their password with another person or leave an open session unattended or unsupervised. Account owners are ultimately responsible for all activity conducted using their password access to the POS terminals.

Employees and students shall not have access to the system without having received appropriate training. Under prescribed circumstances non-student or non-staff users may be permitted, provided they have received appropriate training and are serving in a voluntary capacity to benefit the District.

The District reserves the right to remove users from the system at its sole discretion. Employee users may appeal the removal from the system to the Accounting Manager. If the user is not satisfied with the Accounting Manager's determination, she/he may appeal that decision to the Director of Finance, whose decision is final.

Violation of any of the acceptable use provisions may be cause for removal from access to the POS system and/or disciplinary action.

Employee Signature

Supervisor Signature

Section A & B must be completed in their entirety. Forms not fully completed will be returned to the requestor.

SECTION C. To be filled out by the ACCOUNTING OFFICE

Type of Access Granted: _____ Date Trained: _____

District Accountant

Accounting Manager

Finance Department/
Accounting Office

ELEMENTARY DEPOSIT PROCEDURES

RECEIPTS

1. Write a receipt for all funds collected.
 - a. List the student's name on the receipt.
 - b. Itemize what the funds are for, and the amount.
 - c. Indicate if the funds received were in cash or check form. If a check, put the check number on the receipt.
 - d. The student/parent gets the white copy of the receipt. Keep the pink and yellow copies for later.
 - e. Each individual student receipt must receive a separate receipt. Do not list 2-3 students on one receipt.
 - f. Be sure to sign your receipt.
 - g. If money is being collected from multiple students for an activity/field trip, and others are helping with the collection, use the attached Daily Record of Funds Collected form, and issue one receipt for all the money collected.

2. Use the receipts in numerical order. Auditing requires that receipts not be out of sequence.

If a receipt is voided, send a copy of the voided receipt to ZAC with the deposit information. Keep a copy of the voided receipt with your records. Never throw away receipts. Auditors will want to see all the receipts in numerical order.

3. At the end of the day, you will balance the till/cash box to the receipts.
 - a. Add up all the receipts.
 - b. Add up the cash, filling out a cash balancing sheet (see attached).
 - c. The two should be the same amount. If they are not, re-add both.
You may be over or short in the till/cash box. If this is the case, indicate it on the balancing sheet.
4. Daily complete one deposit per fund (ASB & General Fund) to the bank with all the money in the till, less the starting till cash (if any). If there is a check listing on a calculator tape, be sure to mark "see attached listing" on the deposit slip and include the check total amount. Otherwise itemize the checks on the deposit slip, including a check total. (See the attached example of the deposit slip.) Verify that the totals of cash & checks on the deposit slip match the receipt totals.
5. If you have coin in the deposit, be sure to put that into a coin envelope within your deposit envelope. No loose coins should be sent to the bank. Mark the envelope with "CHS Cashier" or some such designation, and it will be returned to you with your routing envelope from ZAC.
6. Send a copy of the deposit slip to the Business Office at ZAC along with a copy of the receipts and the weekly deposit form (see attached). For ASB deposits,

just send a copy of the receipt and the deposit slip. This can be sent over on a weekly basis. It should all be totaled and sent over on Monday or Tuesday morning of the following week. The ASB Bookkeeper at the high school will post the ASB receipts.

Make sure the receipts indicate the account number to post to on both the ASB and the General Fund receipts. The CHS ASB Bookkeeper will need this information for the account postings. The Business Office may need to refer to it if any questions arise.

Keep the yellow copy of the receipts and a copy of the deposit slip for your records.

7. Some things to remember:

- a. All monies must be deposited intact. This means you cannot pay refunds from the deposits. Never pay any bills from the deposits. To refund or pay a bill, please send it through the accounts payable process.
- b. Verify the information on checks received. The written amount and numerical amount must match. (We've seen \$3.50 written as Three Hundred and Fifty & 00/100.) The bank will honor the written amount. Make sure the checks are dated, made out to the school district or school building, and signed appropriately.
- c. Make sure the deposit slip copies are legible. They are 3-part, so you may have to press harder.
- d. Make sure the deposit slip is properly filled out (see attached) and dated.
- e. Make sure there is a payee on the check (Camas School District, your School, etc.)
- f. Verify that the payer information appears on the check. We've had checks returned and cannot verify who wrote it. If that information does not appear on the check, do not take it.

DAILY RECORD OF FUNDS COLLECTED

EVENT: _____

GROUP:

[illegible]

TOTAL _____

TEACHER/ADVISOR SIGNATURE: _____

SECRETARY SIGNATURE: _____

RECT NUMBER: AMOUNT:

DATE: _____

TILL COUNT

DATE: _____

_____	.01 =	_____
_____	.05 =	_____
_____	.10 =	_____
_____	.25 =	_____
_____	.50 =	_____
_____	\$1.00 =	_____

=====

_____	\$1.00 =	_____
_____	\$2.00 =	_____
_____	\$5.00 =	_____
_____	\$10.00 =	_____
_____	\$20.00 =	_____
_____	\$50.00 =	_____
_____	\$100.00 =	_____
_____	Checks =	_____

Sub-Total _____

Less Starting Change _____

(A) Total _____

Signatures: _____

Gen Rects: \$ _____

ASB Rects: \$ _____

Rec't Total: (B) \$ _____

(A) and (B) should match

Over/Short: \$ _____

Account Code	Description	Amount
STUDENT FEES		
0000-21-5010-LLL	Misc - General Fees	\$0.00
0000-21-5090-LLL	Adventure Challenge Fees	\$0.00
0000-21-5110-LLL	Art & Craft Fees-incl Scrapbooking	\$0.00
0000-21-5180-LLL	Language Arts Fees	\$0.00
0000-21-5190-LLL	Math Fees	\$0.00
0000-21-5210-LLL	Science Fees	\$0.00
0000-21-5230-LLL	Technology - Lab Fees	\$0.00
0000-21-5240-LLL	Choir/Vocal/Songcrafting Fees	\$0.00
0000-21-5260-LLL	Photography Fees	\$0.00
0000-21-5280-LLL	Band Instrument Rental	\$0.00
0000-21-5310-LLL	PE & Health Fees	\$0.00
0000-21-7050-LLL	Registrations/Internet Classes	\$0.00
0000-21-7070-LLL	Field & Athl Trip Admissions	\$0.00
0000-21-7108-LLL	AP Testing Fees	\$0.00
0000-21-7109-LLL	PSAT Testing Fees	\$0.00
	TOTAL STUDENT FEES	\$0.00

[illegible][illegible]

SECONDARY DEPOSIT PROCEDURES

1. Issue a receipt from the InTouch system for all monies collected.
 - a. Each person gets a copy of the receipt.
2. If money is being collected from multiple students for an activity/fundraiser, and others are helping with the collection, use the attached Daily Record of Funds Collected form, and issue one receipt for all the money collected.
3. At the end of the day, balance the till/cash box to the receipts using the InTouch system.
 - a. Enter the cash & checks in the system. The system total, less starting cash, should match the money collected for the day. If not, double check the entries.
4. Daily complete one deposit per fund (ASB & General Fund) to the bank with all the money in the till, less the starting till cash (if any). If there is a check listing on a calculator tape, be sure to mark "see attached listing" on the deposit slip and include the check total amount. Otherwise itemize the checks on the deposit slip, including a check total. (See the attached example of the deposit slip.) Verify that the totals of cash & checks on the deposit slip match the receipt totals.
5. If there are coins in the deposit, be sure to put them into a coin envelope within the deposit bag. No loose coins should be sent to the bank. Mark the envelope with "CHS ASB" or some such designation, and it will be returned to you from ZAC.
6. Weekly, send copies of all deposit slips and Daily Summary by Account reports from the InTouch system to the Business Office at ZAC. For the last week of the month, send a Daily Summary By Account report by day from InTouch for the general fund. Administration needs to separate deposits that may carry over into the next month. Also send a copy of the general fund deposit report (see attached).
7. Some things to remember:
 - a. All monies must be deposited intact. This means you cannot pay refunds from the deposits. Never pay any bills from the deposits. To refund or pay a bill, please send it through the accounts payable process.
 - b. Verify the information on checks received. The written amount and numerical amount must match. (We've seen \$3.50 written as Three Hundred and Fifty & 00/100.) The bank will honor the written amount. Make sure the checks are dated, made out to the school district or school building, and signed appropriately.

- c. Make sure the deposit slip copies are legible. They are 3-part, so you may have to press harder.
- d. Make sure the deposit slip is properly filled out (see attached) and dated.
- e. Make sure there is a payee on the check (Camas School District, your School, etc.)
- f. Verify that the payor information appears on the check. We've had checks returned and cannot verify who wrote it. If that information does not appear on the check, do not take it.

DAILY RECORD OF FUNDS COLLECTED

EVENT: _____

GROUP: _____

[illegible]

TOTAL	
-------	--

TEACHER/ADVISOR SIGNATURE: _____

SECRETARY SIGNATURE: _____

RECT NUMBER: AMOUNT:

DATE: _____

CAMAS SCHOOL DISTRICT #117
MONTHLY GENERAL FUND REVENUE TRANSMITTAL
YOUR BUILDING WEEK ENDING CURRENT WEEK REPORTING

Account Code	Description	Amount
STUDENT FEES		
0000-21-5010-LLL	Misc - General Fees	\$0.00
0000-21-5090-LLL	Adventure Challenge Fees	\$0.00
0000-21-5110-LLL	Art & Craft Fees-incl Scrapbooking	\$0.00
0000-21-5180-LLL	Language Arts Fees	\$0.00
0000-21-5190-LLL	Math Fees	\$0.00
0000-21-5210-LLL	Science Fees	\$0.00
0000-21-5230-LLL	Technology - Lab Fees	\$0.00
0000-21-5240-LLL	Choir/Vocal/Songcrafting Fees	\$0.00
0000-21-5260-LLL	Photography Fees	\$0.00
0000-21-5280-LLL	Band Instrument Rental	\$0.00
0000-21-5310-LLL	PE & Health Fees	\$0.00
0000-21-7050-LLL	Registrations/Internet Classes	\$0.00
0000-21-7070-LLL	Field & Athl Trip Admissions	\$0.00
0000-21-7108-LLL	AP Testing Fees	\$0.00
0000-21-7109-LLL	PSAT Testing Fees	\$0.00
	TOTAL STUDENT FEES	\$0.00

SUMMER SCHOOL		
7300-21-0000-LLL	Summer School Tuition	\$0.00
	TOTAL SUMMER SCHOOL	\$0.00
FINES & DAMAGES		
0000-26-0000-LLL	Locks	\$0.00
0000-26-0000-LLL	Personal Copies	\$0.00
0000-26-0000-LLL	Postage	\$0.00
0000-26-0000-LLL	Property Damage	\$0.00
0000-26-5600-LLL	Book Fines	\$0.00
0000-26-0000-LLL	Excessive Printing Fine	\$0.00
0000-26-0000-LLL	Fax	\$0.00
0000-26-5600-LLL	Library Fines	\$0.00
	TOTAL FINES & DAMAGES	\$0.00
GIFTS, GRANTS & DONATIONS		
0000-25-0107-450	Magnet Grant	\$0.00
0000-25-7971-LLL	PTA Grants	\$0.00
	TOTAL GIFTS & DONATIONS	\$0.00
	GRAND TOTAL	\$0.00

Account Code	Description	Amount
SALE OF SUPPLIES		
0000-22-5010-LLL	Misc - General Supplies	\$0.00
0000-22-5040-LLL	Subscriptions	\$0.00
0000-22-5210-LLL	Science Supplies	\$0.00
0000-22-5230-LLL	Technology - Lab Supplies	\$0.00
0000-22-5240-LLL	Choir/Vocal/Songcrafting Supplies	\$0.00
0000-22-5280-LLL	Band Supplies	\$0.00
0000-22-5310-LLL	PE & Health (Fem Hygiene)	\$0.00
0000-22-5440-LLL	Planners/Journals	\$0.00
0000-22-5600-LLL	Book Fair Sales	\$0.00
0000-22-7010-LLL	Run for the Arts	\$0.00
	TOTAL SUPPLIES	\$0.00

BANK DEPOSITS	
<u>DATE</u>	<u>AMOUNT</u>
TOTAL	\$0.00

DEPOSIT PROCEDURES FOOD SERVICE CASHIERS

RECEIPTS

1. You must write a receipt for all funds collected.
 - a. Mark that the funds are from MealTime. Put the total in the box provided. At the bottom of the receipt, you must mark what was cash and what was checks.
 - b. Be sure to sign the receipt at the bottom. It should be legible for accounting personnel in case we have to follow up on the transaction.
2. You must use the receipts in numerical order. Auditing requires that receipts not be out of sequence.

If you have to void a receipt, send a copy of the voided receipt to the ZAC with your other deposit information. Keep a copy of the voided receipt with your records. Never throw away receipts. Auditors will want to see all your receipts in numerical order.

3. At the end of the day, you will balance your till to your receipts.
4. Make up your deposit to the bank with all the funds in your till. You'll need to separate checks and cash/coin on the slip. If you have a check listing on a tape, be sure to mark "see attached listing" on the deposit slip, or you must itemize your checks on the deposit form.

Please be sure to press hard enough to go through to all copies of the slip. Administration needs to be able to read them also.

Deposits are to be made daily, per state regulations.

5. Be sure the figures on your deposit slip to the bank match your receipts, and that they add up to the correct total, including cash and checks. Please make sure your deposit slip adds up to your total. There have been instances where the figures on the deposit slip do not add up to the total listed at the bottom. This results in bank corrections, which are time consuming for all. Also, your deposit should match your daily report from MealTime.

Please make sure you date your deposit slip. Several have come through with no dates on them.

6. If you have coin in the deposit, be sure to put that into a coin envelope within your deposit envelope. No loose coins should be sent to the bank. Mark the envelope with "CHS Cashier" or some such designation, and it will be returned to you with your routing envelope from ZAC.
7. Send a copy of the deposit slip to Anne at ZAC along with a copy of the receipt. Envelopes have been provided to you for that purpose.

Keep the yellow copy of the receipts and a copy of the deposit slip for your records.

8. Your daily deposit should be taken to your building's office for securing in the safe until the courier picks it up. No funds should be kept in the cafeteria/kitchen areas.
9. Some issues to pay attention to:
 - Make sure the two amounts on checks match, the written amount and the numerical amount. The written amount is the "legal" amount accepted by the bank. There have been several instances of this occurring, i.e. \$5.50 vs. \$550.00.
 - Make sure all checks are dated. You cannot accept undated checks.
 - Make sure there is a payee on the check (Camas School District, your Elementary School, etc.)
 - Verify that the payer information appears on the check. We've had checks returned and cannot verify who wrote it. If that information does not appear on the check, do not take it.

Please see attached for example of receipt and deposit slip for bank deposits.

CAMAS SCHOOL DISTRICT 117

CAMAS, WASHINGTON

RECEIPT

Name Meal time Receipts Date 1/21/15

Address _____

CHS ☒ SKY ☐ JDZ ☐ FOX ☐ HB ☐ LAC ☐ LMS ☐ PH ☐

MEALTIME ☐ ADMIN ☐ OTHER ☐

	AMOUNT
<u>Lunch Receipts</u>	<u>100.00</u>

B

A

Cash \$750.00 Check # 250 TOTAL 100.00

112755

Rec'd by [Signature]

Columbia Litho. Inc. Camas, WA

Prepared By: [Signature]
Deposited By: [Signature]
BAG #: 1234567
DATE: 1-21-15

DEPOSIT TICKET

	DOLLARS	CENTS
CURRENCY	745	00
COINS	30	00
CHECKS LIST EACH SEPARATELY		
1 1034	10	00
2 608	30	00
3 9011	26	00
4 2975	80	00
5 5686	25	00
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
		<u>\$100.00</u>

B

CLARK COUNTY TREASURER
CAMAS SCHOOL DISTRICT #117
GENERAL FUND LOCATION #612800

Bank of America

TOTAL \$

1000.00

⑈00000612800⑈ ⑆540890107⑆ 0000062073903⑈

C

PLEASE BE SURE THAT ALL ITEMS ARE PROPERLY ENDORSED. LIST EACH CHECK SEPARATELY.

Handed Clerk 09/01/454
180711B
TR (540890107)
Do Not Use For
Pre-encoded Items
TOTAL ITEMS 5
DO NOT SIGN OR ENDORSE
THIS RECEIPT. IT IS THE
PROPERTY OF THE CLERK
AND WILL BE USED FOR
RECORDS. IT IS NOT TO
BE REPRODUCED OR
REPRODUCED IN ANY
MANNER WITHOUT THE
WRITTEN PERMISSION OF
THE CLERK.

SECTION 4.02 - REVENUE REFUNDS

A. Overview

Funds are received from individuals for various things including fines and fees, field trips, summer school, facility rentals, sales of goods/services, and other miscellaneous revenues. Occasionally, circumstances require that we make refunds for previous payments made. Secondary Schools enter refunds in the Point of Sale (POS) Receipting System, prepare a Check Request Form, and submit them to Business Office for processing and issuance of a refund warrant/check

B. Guidelines and Restrictions:

- Cash refunds are prohibited. DO NOT give any money from the till.
- Sites may use their revolving fund account for refunds.
- A "Refund" must be entered in the POS to flag the receipt.
- Business Office will verify the receipt numbers listed on the refund authorization, to confirm the funds were deposited, and that there are no outstanding obligations (such as a fine, fee, or returned check/NSF obligation).
- If the POS Receipting System reflects an outstanding obligation against a student's account, Business will reduce the refund by the amount of the outstanding obligation, and will make appropriate notification to the payee.
- Business Office will generate a refund warrant and mail it directly to the payee.

SECTION 4.03 – RETURNED CHECKS

A. Overview

The Clark County Treasurer's Office sends all "NSF" (Non-Sufficient-Funds) checks or checks returned for any other reason directly to the Business Office. The Business Office charges the check back to the site that originally received credit for the check. The Business Office handles the collection efforts on obligations owed from returned checks. In collaboration with the Business Office, sites have a responsibility to track the status of payment on these obligations so that in the event of non-payment, other services or privileges can be withheld from the parent/student as applicable.

B. Returned Check Handling and Collection

Upon receipt of return checks from the Treasurer's Office, the parties are called by the Business Office. If Business Services is unable to speak to the party, or if they do not return calls, the Business Office sends a first letter requesting payment and an additional \$20.00 return check charge. If there is no response to the first request, a second letter is sent. After five business days, if there is still no response, a 10-day final demand notice is sent indicating the next step is assignment to a collection agency.

Only checks of \$25.00 or more are turned over to collection. Checks under \$25.00 have been deemed to be too small for processing, due to added collection agency fees.

Upon assignment to the collection agency, the District cannot accept funds for the check. All payments and contact will be through the collection agency. If the collection agency receives funds, they are forwarded to the school district, less collection fees. If parents contact a building site or the Business Office, they are referred to the collection agency.

If the Business Office exhausts all collection efforts, and no funds are received, the buildings are notified to no longer accept checks from the issuer. Food Service accounts can be flagged, as can student records.

Camas School District #117

Return Check Notice

Date: _____ Deposited to: _____ Bank Account # _____
To: _____ Revenue Transmittal Acct. 10500004008
From: Accounting Office
Re: Returned Check

The listed check was deposited to our revenue transmittal bank account and then charged back for the reason listed below. We have reduced your revenue account(s) in the amount of the returned check.

PLEASE INFORM THE ACCOUNTING DEPT. IF RE-PAYMENT IS MADE AT YOUR SITE.

Check # _____ Check Date _____ By _____

Reason for Check Return: _____ Amount: _____

Revenue Code: _____ Adjust by JE month: _____

Date sent to Transworld: _____

POS System: _____

Manual JE: _____

Date Paid: _____

Date Transworld Account Closed: _____

Everett Public Schools

Return Check Notice

Date: _____

Deposited to:

Bank Account #

To: _____

Food Service Account

3217125081

From: Accounting Office

Re: Returned Check

The listed check was deposited to our revenue transmittal bank account and then charged back for the reason listed below. We have reduced your revenue account(s) in the amount of the returned check.

PLEASE INFORM THE ACCOUNTING OFFICE IF RE-PAYMENT IS MADE AT YOUR SITE.

Check # _____ Check Date _____ By _____

Reason for Check Return: _____ Amount: _____

Revenue Code: _____ Adjust by JE month: _____

Date sent to Transworld: _____

Date Paid: _____

Date Transworld Account Closed: _____

SECTION 4.04 – ACCOUNTS PAYABLE

A. Overview

Accounts Payable is defined as a district obligation or short-term liability of amounts owed to private persons, firms, governmental units, or others for goods received or services performed within the fiscal year. Amounts are billed to the district by invoice and other forms of paperwork. The Business Office issues warrants paying District bills, invoices, employee reimbursements and other claims against the District. Accounts payable warrants are issued and mailed on the 15th and last working day of the month.

Technicians handle accounts payable according to where a vendor or payee name falls within the alphabet. Individuals in the Business Office are specialists in the following Accounts Payable areas for the District's General Fund, ASB Fund and Trust Fund.

Invoices, A – Z	Teresa Harte
Invoices, ASB	Teresa Harte
Invoices on Contractual Service Agreements (A-Z)	Helen Charneski
Invoices, Capital Programs	Helen Charneski
Invoices, Technology	Helen Charneski
Reimbursement Vouchers	Helen Charneski
Revolving Account Reimbursements	Helen Charneski
Travel Expenses and Reimbursements	Helen Charneski

B. Guidelines and Restrictions

- The Business Office prepares Warrant Voucher Packets which contain the supporting documentation necessary to prove the validity for each warrant issued. Supporting documentation must include at a minimum:
 - 1) Original detailed invoice.
 - 2) PO or Service Contract number reference.
 - 3) Skyward on-line confirmation that goods and services are received.
 - 4) If no PO, budget authority signature approval of invoice.
 - 5) If no PO, budget account code
- Documentation that is not adequate for payment:
 - 1) Vendor Statements
 - 2) Packing Slips
- Purchase Orders or Contractual Services Agreements are required for all purchases except revolving account transactions, reimbursements, travel reimbursements, or purchases using the District's procurement card.
- Invoices - Invoices should be sent directly from the vendor to the Camas School District Business Office. The practice of having invoices sent directly

to the Business Office helps ensure vendors are paid in a timely manner, helps eliminate lost or misplaced invoices and reduces the risk of late fees.

- For those invoices where there is no PO or contract, the invoice will need the following information on it, before it can be processed for payment:
 - 1) Budget authority signature approving the invoice expenditure.
 - 2) Budget account code for invoice charge.
- The District is not permitted to pay for goods or services in advance. RCW 42.24.080 requires the district's auditing officer to certify for all payables, that "materials have been furnished, the services rendered or the labor performed as described, and that the claim is a just, due and unpaid obligation against the district". Recognized and allowed exceptions to this rule may include: registrations, memberships, subscriptions (although the period of subscription may not exceed three years RCW 42.24.035), admissions, deposits and certain travel arrangements.
- Contractual Services Agreement Invoices:
 - 1) The contractor must provide an itemized invoice detailing the services performed.
 - 2) If the contractor does not provide an invoice, the District Invoice Form located at the end of Section 2.07 may be used.
 - 3) The contractor should have a current IRS Form W9 on file with the Business Office before payment can be issued. (See section 2.07 for a copy of the W9 Form.) The W9 form need only be submitted once per service contractor unless there is a change in their information. Completed W9 forms are maintained on file in the Business Office.
 - 4) Contractors who detail their travel costs on their bills must provide original detailed receipts to substantiate those charges (except for meals which may be on a per diem basis). Receipts are not necessary if the contractor includes their travel costs in the base of the contractual amount.

C. Receipt of Goods and Services

Sites must confirm they have received goods and services by sending packing slip copies to the Business Office. This represents the site's approval to pay for the goods or services received.

- Packing slips should be retained by sites (per State record retention requirements) for 3 years.
- Coordinate with the Purchasing Office for asset inventory tags and special receiving procedures for certain equipment and theft sensitive assets.

D. Credits and Returns

Credit memos are generated by vendors for many reasons, the most common being for returned goods. Sites are responsible for coordinating their returns with the vendor and with the Business Office so that the vendor account can be properly paid and maintained. Sites will be asked to "negative receive" on-line in Skyward against an order where a credit memo has been issued. Credit Memo paperwork should be sent to the Business Office for data entry into the Skyward

Accounts Payable system. Credit Memos are credited to the budget code that originated the transaction. It is helpful to let Accounting know if the goods will be replaced because this impacts whether or not the PO is closed or left open.

F. Communications with Vendors

Sites are responsible for contacting vendors when exceptions or questions arise regarding orders, deliveries, and problems on invoices. This includes follow-up with the vendor where an invoice is not received in a timely manner. In most cases, the site that initiated the order has the pertinent information needed to pursue resolution on an invoice and responsibility lies with them to do so.

However, we recognize this is a joint effort and there are also many times where Business Office staff's active involvement is needed. The Business Office is available for additional assistance and information in order to pursue resolution.

G. Use Tax – Compensating Tax

Use Tax (also called Compensating Tax) must be paid to the Washington State Department of Revenue (DOR) whenever merchandise, is purchased from an out-of-state vendor who has not charged sales tax. This also includes tax on internet purchases where no sales tax is charged or for other retail sales where the vendor has not charged tax. In some cases, if a vendor in WA State neglects to charge us sales tax, we must pursue a revised sales tax billing from them, before resorting to paying tax through the Use Tax means.

The District pays Use Tax directly to the DOR during the automated Accounts Payable process. The Use Tax percentage is based on the location where the goods will be used and is calculated on the merchandise as well as the shipping and handling. Camas sales tax rate is 8.4%. The amount of the tax is charged against the same account code as the purchase. This tax will show up on Skyward Transaction Recaps with Department of Revenue listed as the vendor.

SECTION 4.05 – YEAR END ACCRUALS

A. Overview

The District's fiscal year ends on August 31st. For a period of time in September, both the old fiscal year and the new fiscal year are considered "open" and transactions (both revenues and expenditures) are recognized or charged to either the old year or the new year depending on certain criteria. The criteria guiding which year an expenditure is charged to is governed by Generally Accepted Accounting Principals (GAAP) and affects the Financial Statement's presentation. GAAP requires that the District record its expenditures on an accrual basis. This means expenditures should be recognized in the period in which the benefit is received, regardless of when payment is made.

B. Accounts Payable Expenditure Accruals

The Accounting Office processes special accrual runs for invoices covering goods received and services rendered by 8/31/20XX. Special criteria apply to school and department orders to govern the year in which an expenditure transaction is charged. Invoices must be received by a September deadline within the open period in the Accounting Office (said deadline is announced each year by the Accounting Office).

C. Payroll Accrual

The Payroll Office processes a special payroll run of timesheets for work performed before 8/31 so that the expenditures from those timesheets can be accrued to the proper year. Timesheets must be received by a September deadline in order to be processed in the special payroll accrual run (said deadline is announced each year by the Payroll Office).

D. Receipt and Revenue Accruals

Receipts and revenues processed during the months of August and September are either accrued as revenue or deferred as next year's revenue. For example, most receipts collected by schools during the registration period in August are considered next year's revenue. It is important that sites submit their Point of Sale Receipting System End-of-Period (EOP) reports timely for year end.

E. Inventory Accrual

Goods ordered on a Next Year's PO, where the goods are received by or before August 31, are accrued/included as part of the asset inventory balance in the financial statements. Dates entered in IFAS's on-line receiving module should be the actual date the goods were physically delivered to the site.

F. Prepaid Items

Services for next year that are paid for with this year's funds are accrued as a prepaid item in the financial statements, while the actual expense is charged to the next year. There are limited examples where this is appropriate, such as payments made in June for subscriptions and registrations for next year.

G. This Year vs. Next Year PO – Impacts on Financial Statements

The fiscal year ends on August 31st. The Accounting Office is able to differentiate and charge expenditures to the new year or accrue the expenditure to the old year during a short open period in September. Accounting largely relies on the year the PO is encumbered (this year vs. next year) to drive how the expenditure is charged based on the following set of assumptions:

THIS YEAR PO – Current Fiscal Year	NEXT YEAR PO – Next Fiscal Year
Services completed before 9/1.	Services to be completed on or after 9/1.
Registration for training, conferences, or workshops held before 9/1.	Registration for training, conferences or workshops held on or after 9/1.
Supplies for immediate use in your school or department, or for use in summer school.	Supplies to be used in the next school year.
Books/curriculum materials for use in any part of the current school year, or use in summer school.	Books/curriculum materials to be used starting in September.
Annual Memberships/Dues paid no later than May 31 st .	Annual Memberships/Dues paid after May 31 st .
Computers/Equipment for immediate use, or for use in summer school.	Computers/Equipment to be used starting in September.

Schools: When talking about supplies, “immediate use” means the supplies purchased will be put into use immediately and the bulk of them will be consumed before the start of the new school year. If you are a school site purchasing supplies/goods in June, unless it is for summer school, the likelihood is that those goods are to benefit the coming school year period (not the school year period that is coming to a close). Therefore, the PO should be for next year.

Departments: If you are a department purchasing supplies against your department budget in June, July, or August, the likelihood is that it should be considered a “this year” expenditure. Department purchases are not as tied to the school year because department operations are year-round operations.

The date sites are allowed to begin encumbering next year POs is limited by the Finance Department to a date near the end of the school year.

H. Date Received – Impact on Budget and Financial Statements

At the fiscal year end it is important to “on-line receive” your goods as soon as they are delivered and checked in. **The date you enter goods/services as “received” via the on-line receiving system is also a crucial factor reviewed by Accounting in determining the correct budget year to charge the expenditure or when to include it in the balance reported as inventory in the financial statements. See table illustration below:**

Which Year PO	Date Goods Received	How or Where Charged
Goods on a “next year” PO	Goods physically received by 8/31	<ul style="list-style-type: none">• Expenditure should be charged to the new budget year• May also be recognized as an inventory asset of the current year’s financial statements.
Goods on a “this year” current year PO	Goods physically received after 8/31	Expenditure will be charged to the new budget year.
Goods on a “this year” current year PO	Goods physically received by 8/31	Expenditure may be charged to the current budget year.

Note: In all cases, the date entered in IFAS’s on-line receiving module should be the actual date the goods were physically delivered to the site.

The table above illustrates the assumptions used by accounting to determine proper treatment of each payables transaction at year end. The year in which the expense will be charged is not the only consideration. Whether it qualifies as inventory on hand at the time the books are being closed is important. If the goods qualify as inventory, it doesn’t impact a site’s expenditure budget, but, it is crucial to capture the value as an asset and an overall district liability on our financial statements. Meanwhile, payment will be made in the next fiscal year.

I. Journal Entries, Account Code Changes, Debit/Credits, and Work-Orders

Sites are responsible for tracking and staying closely tuned to their budgets. Once the open period for the fiscal year has passed, journal entries, account code changes, work-order postings, and debit/credit charge forms can no longer be processed or posted to the old year. All transactions against the old year must be received in the Accounting Office by a September deadline (announced each year by the Accounting Office). Sites doing work-order postings in IFAS, must have all work-order transactions for the closing fiscal year posted by the September deadline. It is important that sites timely submit correcting paperwork (Journal Entries, Account Code Changes) so that everything is in order by the time the year is officially closed.

J. Closing Out and Cleaning Up Outstanding Encumbrances

It is especially important near year end for sites to track their budgets, review transaction recap activity, and follow-up on their budget's outstanding open Purchase Orders. Accounting is also doing their part to assist by reviewing open PO status reports and contacting sites to resolve old outstanding open POs.

K. Invoices for KCDA Start Up Orders

KCDA is an example of a vendor that sites have a lot of purchasing activity with, near or around the time that school is getting out, or over the summer, with the orders being primarily for goods to be used in the next school year. The goods are usually delivered and stored over the summer months, and are not intended for use during summer activities. KCDA invoices on these orders are billed and start coming due, anywhere from late June through August. It is important that sites be diligent about checking these orders in and receiving them on-line so that payment can be processed and appropriate discounts taken.

KCDA invoice totals consist of the product cost, plus tax, plus administrative fee, plus freight (if applicable), less the allowed case discount. KCDA does not charge tax on their administrative fee. At fiscal year-end, depending on when the goods have been delivered and received, the KCDA goods may be accrued in the District's financial statements as an inventory asset, and a liability.

SECTION 4.06 - JOURNAL ENTRIES

A. Overview

The Accounting Office oversees the Journal Entry function of the District. Journal Entries are a method of recording financial transactions in the appropriate accounts of the District's financial statements. Transactions that are posted through the Journal Entry module of SKYWARD include postings of Account Code Corrections, Debit/Credit Forms, Work-Orders (used only by departments providing services to schools), and Stores Inventory postings (used by Food & Nutrition Services Department only). All Journal Entries are assigned a unique sequential journal entry number or work-order number. Appropriate supporting documentation is maintained in monthly journal entry books in the Accounting Office, or on file with the department providing service in the case of work-orders. At times, sites may receive a copy of a journal entry when the Finance Department has initiated or processed something impacting a site's financial transactions. This section discusses types of journal entry methods and specific forms that sites may use to initiate corrections or transfers via the SKYWARD Journal Entry module.

B. Account Code Corrections

Account Code Change Voucher forms are used to correct or change the code an expenditure or revenue transaction has been charged to after it has already been posted and is showing on the site's Transaction Recap reports in SKYWARD. This form is used to change organization keys or object codes for those transactions that have already been posted. Examples may include, but are not limited to, employee reimbursements, invoice payments, payroll timesheet costs (See also Payroll section 5.07), receipts of revenue, or other expenditure transactions.

Directions for making an account code correction are as follows:

- Use the Account Code Change Voucher form located at page 4.06a. An electronic version of this form can also be found on the District's website under Departments, Finance, Business Manual, Section 4.06.
- When preparing an Account Code Change Voucher, be sure to complete the *description of items* section. If there are several corrections, attach a copy of a Transaction Recap report highlighting the corrections and write "see attached" in the *description of items* section.
- All vouchers must have the signature authorization of the budget authority.

Cautions:

- When dealing with invoices against an established purchase order or contractual services agreement, if payment has not yet been made, see Business Manual Section 2.03, paragraph F – Purchase Order Revisions, for guidance. If the coding can be corrected on the Purchase Order side before payment goes through Accounts Payable, it is much less paperwork and creates the cleanest record in the system of accounts.

- If the transaction involves budgeted funds (not actual transaction dollars), see Section 3.11 – Budget Change Process or contact the budget office for assistance.
- If the transaction needs to be transferred or charged to another fund (such as the ASB Fund, Capital Projects Fund, or the Private Purpose Trust Fund), see Section 4.07 – Accounts Receivable & Other Claims or Billings paragraph on Interfund Billings.

C. Work-Orders

Food and Nutrition Services, Information Systems and Technology, Maintenance, and Transportation Departments provide numerous services to other departments and schools within the District (For example: catering for an activity, printing and publishing jobs, maintenance work, and buses for field trips). These departments utilize an automated Work-Order Module process within the District's SKYWARD financial software system to charge the costs of their services to the site who receives the benefit of the service. Work-Orders are given a unique work-order number and are posted weekly. The transactions posted via the work-order module utilize the 6XXX series of object codes and show on Transaction Recap reports in the transfers in/transfers out section. Sites need to contact the department from whom they need service in order to initiate requests in the format the specific department requires. The department providing and charging the service is required to maintain appropriate written authorization and documentation on file as back up.

D. Debit/Credit Transfers

The Debit/Credit Transfer process is a non-automated, paper driven method for unique types of transactions that don't fit within the current set-up for Work-Order posting. A blank copy of the Debit/Credit Transfer Voucher Form is located at 4.07b and can also be found in electronic format on the District's website under Departments, Finance, Business Manual.

- The District accounting system is set up to allow debit/credit transfers within the **General Fund** only. See the section on Interfund Billings for assistance on transactions that need to be billed across funds. (i.e. from General to Capital, from ASB to General, etc.)
- The Debit/Credit Transfer Vouchers are a means to charge the cost of a service or in some unique situations to transfer the cost of a good, to another department/school who receives the benefit of the service or good.
- Transfers are prepared by the department performing the service(s).
- Written authorization for the charges are retained on-site as backup or may be attached to the form sent in for processing.
- Some examples where a Debit/Credit Form might be allowed (in place of an Account Code Change Voucher) include: 1) Copier usage costs where one department is billing other departments for their part in the usage of the copier. 2) Special office supplies one department purchases in bulk, but parcels out to other departments on an as requested basis. When this occurs, the 6XXX series object codes are not used and it is similar to an Account Code Change Voucher in that the budget authority being charged needs to sign and authorize the Debit/Credit Form before it can be processed.

E. Deadlines

All Account Code Change Vouchers and Debit/Credit Transfer Vouchers must be received in the Accounting Office no later than the 25th of the month for the corrections to be reflected in the current month. Corrections will be reflected on your monthly reports with a Journal Entry Number in the reference column. All Journal Entries are posted to the last calendar day of each month.

Work-Orders are on a Friday weekly posting format. However, each department has their own processing and posting timeline. This means the lag between the time the service is provided and the time the charge is reflected in SKYWARD, may vary by department. Most sites will find that posting via the Work-Order module results in a quicker turn-around time for posting the charge. Sites may contact the servicing department to inquire about charges if discrepancies arise.

SECTION 4.07 – ACCOUNTS RECEIVABLE, INTERFUND BILLINGS & OTHER CLAIMS

A. Overview

The Business Office handles the invoicing and interfund billing for the District.

An Accounts Receivable transaction exists whenever amounts are due from private persons, groups, firms, or others for goods and services performed by the District. Some examples of the types of transactions the District would handle as an Accounts Receivable include:

- Billings/reimbursements for the cost of substitute teachers
- Transportation costs for trips paid for by an outside entity such as the PTA
- Facility rentals invoices and payments processed by the Business Office after special coordination from the Community Education Department who handles the scheduling and invoicing for facility use.

An Interfund Billing is created when one fund pays expenditures for another fund, which are subsequently reimbursed by the other fund. These billings involve transactions between the District's General Fund, the ASB Fund, the Private Purpose Trust Fund, and/or the Capital Projects Fund. Interfund Billings involve totally separate funds where the money needs to be physically transferred by issuance of a district warrant.

Special coordination may be necessary depending on the complexity of the Accounts Receivable or Interfund Billing transaction. Schools and departments are encouraged to contact the Business Office to establish their billing transaction needs.

B. References

Board Policy/Procedure 6020/6020P – System of Funds and Accounts

C. Accounts Receivable Billing Procedure

- Accounts receivable billings and other claims information should be submitted to the Business Office.
- The Business Office creates a receivable.
- An official District invoice is generated and a sequential invoice number is assigned.
- The invoice is sent to the party being billed
- It is requested that payers remit payments directly to the Business Office. The Business Office tracks the payment against the Accounts Receivable account in Skyward and clears amounts owing as payments are made.
 - In the event that payment is received at the site, send the remittance through the inter-office mail.

D. Requesting Reimbursement for Substitute Teacher Costs

Examples of instances that may generate a billing relationship for substitute teacher costs include (but are not limited to): Office of the Superintendent of Public Instruction (OSPI), Educational Service Districts (ESD's) such as the NW ESD 189, and other outside groups sponsoring training/workshops where subs are needed in the classroom.

- List the dates the substitute was needed and whether they were full days or half days based on the AESOP input.
- List the teacher's name and the substitute teacher's name (if known).
- The Business Office will calculate the dollar amount of the sub rate plus benefits and will apply this amount to the bill.
- Reimbursements for substitutes are considered revenue. Sites should code the request for invoice to the same org key as the substitute teacher was paid from and attach it to a revenue object code.
- Subs paid for by OSPI – OSPI uses a special form that attending teachers receive at workshops. This completed form should be submitted to the Business Office so funds can be requested from OSPI to pay for the cost of a substitute teacher. Please list the teacher's site location on the form

E. Changes to Invoices – Increase, Reduce, Cancel

Forgiving or canceling a debt without an appropriate reason is considered a "gift of public funds" which is prohibited by the Washington State Constitution. Schools and departments are not authorized to write-off legitimate debts owing without taking adequate collection efforts, and/or unless special extenuating circumstances apply. Legitimate changes to an invoice, such as an increase, reduction, or cancellation will be processed by the Business Office upon written request of the originating school or department. Requests for changes to invoices must contain the signature approval of the budget authority and should explain why the invoice is being changed.

F. Collection Agencies

- The District has an obligation to track the status of payment on accounts receivable transactions and to make adequate efforts to collect for the invoice debts.
- Communication files documenting collection efforts should be maintained.
- Invoices outstanding for greater than 90 days from their due date are considered delinquent and steps should be taken to report the debt to a collection agency.

G. Fines, Fees & Other Amounts Owing from Students and Parents

Fines, Fees, and other amounts or obligations owing from students, parents or others, are also a form of a receivable. Each site is responsible for establishing and tracking these obligations. The District has provided sites with the Point of Sale Receipting System as the tool to account for student obligations. Fines, fees and other transactions that result in an amount owed, are compiled by

teachers, librarians, etc, and submitted to the secretary for entry into the Point of Sale Fine Module on the students account. These are owed against the students account until paid or cleared.

Camas School District 117
REQUEST FOR INVOICE

A Camas School District invoice should be sent to:

Name _____

Address _____

City _____ State _____ Zip _____

Revenue code to be credited is: _____ Fund _____

Description of items to be invoiced (attach supporting documentation if applicable):

Total Charge - - - - - \$ _____

Prepared by **Date**

Budget Authority **Title** **Date**

SECTION 6.01 – OVERVIEW OF ANNUAL INVENTORY PROCESSES

A. Overview

Board Policy 6801 states that “The district will maintain a comprehensive capital assets record-keeping system. The goal of the capital assets program is to protect the district against losses that would significantly affect the district’s students, staff, property, budget or the ability of the district to continue to fulfill its stewardship responsibilities.”

The Purchasing area of the Business Services Department has been delegated the responsibility to administrate the maintenance of furniture and equipment inventory for the following:

- Items with a cost of \$5000 or higher
- Items with a lesser cost but which are “theft sensitive” (per Section 6.03)

The balance of the building contents are not recorded in the central fixed assets system but are subject to the same Board Policy. Each budget authority has the responsibility to support a less formal accounting of building contents.

B. References

Section 6.02 – Central Inventory Process

Section 6.03 – Definition of Theft Sensitive Inventory

Section 6.04 – Site/Department Inventory Tracking Requirements

Section 6.05 – Moving of Central Inventory/Property Transaction Form

Section 6.06 – District Equipment Checkout for Off-Site Use

Section 6.07 – Surplus of Furniture, Equipment and Books

C. District Annual Inventory Processes

- **Central Inventory Process** – This process is conducted for all items with a value of \$5000 or more and for items deemed to be theft sensitive. This inventory is maintained in the Help Desk software system and is reviewed annually by the state auditor for accuracy. All items in this inventory must have a District inventory tag. Refer to section 6.02 for process requirements.
- **Site/Department Inventory Tracking Requirements** – Each school site and some departments have furniture and equipment that are subject to a less formal inventory process. While certain contents have not been deemed to be theft sensitive, there is an obligation to the general public to monitor them to avoid theft. Refer to Section 6.04 for process requirements.
- **Other Building Contents** – While the balance of building contents are not maintained in the above noted inventories, each budget authority is responsible for the reporting of missing property, the transfer or surplus of property and the checkout of property that is in use off-site.

D. Management of District Property Matrix

	District Inventory Processes			
	Central Inventory Process		Site and Department Inventory Tracking Requirements	Balance of District Inventory
	School Site Central Inventory Process	Department & Categorical Central Inventory Process		
Examples of Inventory	Fixed assets with a value greater than \$5000 and theft sensitive items per Section 6.03. (i.e. Computer CPUs, Lap Tops, etc.)		Items that are transitory in nature such as digital cameras under \$300, iPads or notebooks under \$300, musical instruments, music equipment, math calculators under \$300, microscopes, kitchen equipment, etc.	All other contents of District buildings including tables, desks, chairs, file cabinets, phones, fax machines, lamps, books, overhead projectors, 10-key calculators, athletic equipment, carts, vacuums, kilns, etc.
Requires Annual Inventory Process	Yes	Yes	Yes	No
Annual Inventory Conducted by Technology Technician in Coordination with the Principal	Yes	No	Yes	No
Annual inventory of Department/Categorical Conducted by Staff	No	Yes	Yes	No
Annual Inventory at School Sites Coordinated by Principal with Staff	No	No	Yes	No
Requires a Central Inventory tag with Number and Bar Code	Yes	Yes	Yes	No
Property of Camas Public Schools Label Recommended	Yes	Yes	Yes	No
Requires a Help Ticket to Move from Room to Room	Yes	No	No	No
Requires a Help Ticket to Move from Location to Location	Yes	Yes	Yes	No
Requires a Property Transaction Form to Surplus	Yes	Yes	Yes	Yes

SECTION 6.02 – CENTRAL INVENTORY PROCESSES

A. Overview

All equipment costing \$5000 or more should be identified with a permanent tag that provides appropriate District equipment identification. Theft sensitive equipment costing less than \$5000 should also be identified with a District Tag.

All items of a value of \$5000 or greater are considered “fixed assets” and are subject to specific recording requirements in annual District financial reports. Items considered theft sensitive are recorded to avoid fraud and the potential for theft.

B. References

Section 6.01 – Overview of Annual Inventory Processes

Section 6.03 – Definition of Theft Sensitive Inventory

Section 6.04 – Site/Department Inventory Tracking Requirements

Section 6.05 – Moving of Central Inventory/Property Transaction Form

Section 6.07 – Surplus of Furniture, Equipment and Books

Policy 6801 – Capital Assets Theft Sensitive Assets

C. Theft Sensitive Items

The nature of this type of asset is transitory and of a monetary value that warrant their inclusion in the central inventory. Theft sensitive equipment is defined in Section 6.03.

D. Overview of Inventory Tag Issuance and Installation

When an order for equipment is placed through the Skyward on-line system, Purchasing will assign tags for the items to be included in the equipment inventory. Tags will be adhered to equipment by the Computer Lab Technician or Technology Department.

- **Physical Receiving of Assets to be Tagged**

Items that are theft sensitive or over \$5,000 should be shipped to the warehouse for transfer to the Purchasing Department for inventory tags.

- ***Computer Receiving of Assets to be Tagged*** – All computer equipment should be delivered to the warehouse for transfer to Technology for inventory tagging.

- **Verification of Central Inventory Items** – At school sites, the receiving of central inventory items will be accomplished by site staff. The site staff will inform the computer lab technician who will verify the accuracy and note the room number.

- **No Tags/Missing Tags** – If you did not receive tags to assign to your equipment, or if equipment is missing its tag, please contact Purchasing.

E. Central Inventory Process at School Sites

Annually the inventory must be verified. An electronically formatted document (Excel spreadsheet) of equipment in the District's central inventory system (Help Desk) is prepared for each location. The computer lab technician will use this information to verify that each item is accounted for and that all equipment at their location is represented on the report. The Principal for each site should then review inventory exceptions and attempt to resolve issues. Purchasing is then notified of any items that need to be added, deleted or transferred.

The central inventory system tracks fixed assets and theft sensitive items at each site. These items fall into two groups. The first group would include items that are assigned to a specific room number and do not move throughout the school year (i.e. computer CPUs). The second group would include items that are transitory in nature and while they may be assigned to a specific staff member they move throughout the site or are taken off site (transitory items). The annual inventory processes for each are defined as follows:

- **Items Assigned to a Specific Room Number** – On an annual basis the site computer lab technician will physically conduct a room to room inventory of the items assigned to specific room numbers. The technician will reconcile the results with the inventory report any discrepancies to the principal and to Purchasing. The technician will update the inventory record and maintain a record of all approved transfers at each site.
- **Transitory Items** – The Principal shall establish a common site location and room number (usually the library) to assign to transitory theft sensitive items (i.e. digital cameras, lap top computers and iPads or a LCD projector (Infocus, etc.) that travels from room to room or is assigned to a specific staff member. All such items will be coded to that room number within the central inventory system. On an annual basis the principal shall coordinate a date/time with the computer lab technician in which all such transitory items are brought to a defined location to be included in the inventory process. The computer lab technician or librarian will scan and/or verify the accuracy of the inventory information including tag number, serial number, description, room number and location.
- **Reconciliation of School Site Inventory** – The principal will provide Purchasing with a reason, if possible, for missing equipment (for example lost, declared surplus, transferred to another location (identify), etc.
- **Report Inventory Results to Purchasing** – The site computer lab technician will submit the corrected inventory document to Purchasing per instructions.

SECTION 6.03 – DEFINITION OF THEFT SENSITIVE INVENTORY

A. Overview

Theft sensitive assets are transitory and of a monetary value that warrant their inclusion in the central inventory. Assets of this nature will be tagged for inventory purposes. Theft sensitive thresholds and the appropriate purchase methods are detailed in the matrix below. As technology changes rapidly this matrix will change. Questions or concerns about potential purchases not represented on this matrix should be addressed to Purchasing.

B. Theft Sensitive Guidelines

Theft Sensitive Threshold			Approved Purchasing Methods			
Item Description	Theft Sensitive if Item's value is greater than the noted amount.	If "Yes" Verify if Item is a District Standard with noted Department	Purchase Order	Procurement Card Use (Only allowed if Item is less than \$500 in value)	Imprest Checking Account	Reimbursement Voucher
All Single item purchases over \$5000	\$5000 & Greater are FIXED ASSETS	Verify with Purchasing Department	Yes	No	No	No
Computer – Central Processing Unit (CPU)	All Values	Yes Information Systems Standard	Yes	No	No	No
Liquid Crystal Display (LCD) Projectors	All Values	Yes Information Systems Standard	Yes	No	No	No
Laptop Computers	All Values	Yes Information Systems Standard	Yes	No	No	No
Ipads	\$300	No	Yes	Yes Must notify Purchasing for tag and inventory.	No	No

Theft Sensitive Threshold			Approved Purchasing Methods			
Item Description	Theft Sensitive if Item's value is greater than the noted amount.	If "Yes" Verify if Item is a District Standard with noted Department	Purchase Order	Procurement Card Use (Only allowed if Item is less than \$500 in value)	Imprest Checking Account	Reimbursement Voucher
Hand Held Calculators	\$300	Yes Curriculum Standard	Yes	Yes Must notify Purchasing for tag and inventory.	No	No
Digital Camcorders and Video Cameras	\$300	Yes Information Systems Standard	Yes	No	No	No
Digital Cameras	\$300	Yes Information Systems Standard	Yes	Yes Must notify Purchasing for tag and inventory.	No	No
Portable Compact Disc Music Players	\$300	No	Yes	Yes Must notify Purchasing for tag and inventory	No	No
Vehicles	ALL	Yes Maintenance	Yes	No	No	No
Utility Trailer, Fork Lift, Back Hoe, Tractor, Riding Lawn Mower, Power Lift,	ALL	Yes Maintenance	Yes	No	No	No
Infrequent use items (Power Winch, Gas generators)	\$500	Yes Maintenance	Yes	No	No	No

SECTION 6.04 – SITE/DEPARTMENT INVENTORY TRACKING REQUIREMENTS

A. **Overview**

The remaining building contents which are not recorded in the central inventory system (Skyward) are subject to the same Board Policy. Each budget authority has the responsibility to support a less formal accounting of building contents.

B. **References**

Section 6.01 – Overview of Annual Inventory Processes

Section 6.02 – Central Inventory Process

Section 6.03 – Definition of Theft Sensitive Inventory

Policy 6801 – Capital Assets Theft Sensitive Assets

C. **School Site/Department Inventory Tracking**

School sites and some departments shall be responsible for the tracking and documentation of certain items that are not included in the central inventory system defined in Sections 6.02 and 6.03. These items are transitory in nature and should be tracked using the Help Desk system. The following are examples of items that shall be tracked. Contact Purchasing to verify similar items that warrant tracking.

- **Schools/Departments – General** – A central location shall track all digital cameras under \$300, iPads under \$300, etc.
- **Maintenance** – The Maintenance Department shall maintain a list of all gas powered, electronic and battery (cordless) powered tools or equipment valued over \$300 that are movable and not bolted or affixed to a workbench. One list should be provided for each service vehicle or specified central shop function.

D. **Guidelines and Requirements**

- School sites shall maintain the current forms at a central location (library or office).
- Maintenance shall maintain the current forms at a central location.
- On an annual basis a file copy shall be submitted to Purchasing during the central inventory process.

SITE/DEPARTMENT INVENTORY TRACKING FORM

School sites and some departments shall be responsible for the tracking and documentation of certain items that are not included in the Central Inventory System as defined in the Business Information Manual, Section 6. Each budget authority shall be responsible for maintaining an inventory list of transitory items, as identified in section 6.04 of the Business Information Manual.

- School/Department Inventory Tracking Forms shall be kept current and maintained at a central location (library or office.)
- School kitchen Inventory Tracking Forms shall be maintained centrally at the Food and Nutritional Services Department.
- A copy of current Inventory Tracking Forms shall be submitted to Purchasing during the Central Inventory process.

Questions or concerns regarding the use of this form should be addressed to the Purchasing Office, ext. 78224.

School Name: _____ Room# _____ Teacher: _____

Qty	Make	Model	Serial Number	Description	Condition

SITE/DEPARTMENT INVENTORY TRACKING FORM

Continuation Page

School Name: _____ Room# _____ Teacher: _____

[illegible]

SECTION 6.05 – MOVING OF CENTRAL INVENTORY/PROPERTY TRANSACTION FORM

A. Overview

Tracking the movement of assets is crucial to maintaining accurate records for asset location, age, type and lifecycle. Proper notification of asset relocation will ensure data integrity and streamline the process of conducting annual inventory at your location.

B. References

Section 6.02 – Central Inventory Process

Section 6.03 – Definition of Theft Sensitive Inventory

Section 6.07 – Surplus of Furniture, Equipment and Books

Policy 6801 – Capital Assets Theft Sensitive Assets

C. Guidelines

The following guidelines apply to the central inventory:

- **Moves from Location to Location** – A Property Transaction Form must be submitted to Purchasing before any furniture or equipment is removed from its assigned location, as shown on District central inventory.
- **Moves within School Sites** – A Property Transaction Form is required at school sites when **central inventory items** are relocated from one room to another within the same location. They shall be submitted to the principal for approval and a copy is provided to the computer lab technician to update the inventory record.
- **Moves at Non-School Locations** – A Property Transaction Form is not required when furniture or equipment is relocated from one room or building to another within the same location, however, such moves shall be documented during the annual inventory process.
- **Approval** – All Property Transaction Forms must be approved by the site administrator or budget authority.

D. Property Transaction Form – Completing/Routing

Property Transaction Forms are required for the moving of items contained in the central inventory system per Section 6.02. They are also required to surplus any District equipment, supplies, furniture or other District property per Section 6.07. The Property Transaction Form should clearly indicate the disposition of the furniture or equipment such as:

- Transfer to a new location/room number, name of new location/room number
- Surplus property to be made available to another school, department, or for destruction or sale
- Item used as a trade-in

The Property Transaction Form shall adhere to the following guidelines:

- The program administrator/budget authority or their designee must sign the Property Transaction Form.
- Send all copies to Purchasing. (Exception: For moves from room to room at the same school site it is forwarded to the computer lab technician per Section 6.02)
- Surplus items should be stored together in one area of the school/department along with a copy of the completed paperwork.

The Property Transaction form serves several purposes within the inventory function as follows:

- It serves as a work order to Maintenance to move the item from its current location
- It provides an inventory control record for Purchasing
- It acts as documentation of items for surplus

E. Property Transaction Form – Processing

After the form is completed by the school or department, it is submitted to Purchasing for processing. (Exception: For moves from room to room at the same school site it is forwarded to the computer lab technician per Section 6.02)

Purchasing accomplishes the following:

- Review forms for adequate information - Clarify if needed
- Assign a record number
- Retain one copy - Send form to Maintenance
- Use completed forms received from Maintenance to update inventory records

Maintenance accomplishes the following:

- Assign a work order number to the Property Transaction Form
- Record the date of completion of the transaction and the new location of the asset on the Property Transaction Form
- Sign the completed form and send original to Purchasing

PROPERTY TRANSACTION FORM

(Send completed form to Purchasing)

Transaction Type:

Record No.: _____

Assigned by Purchasing

☐ Transfer

☐ Surplus

Info Sys Tech Signature: _____

(needed for surplus technology equipment)

Request Prepared by: _____

Date: _____

Request Approved by: _____

Date: _____

ASSET MOVING FROM:	ASSET MOVING TO:
Location: _____	Location: _____
Room: _____	Room: _____

Tag # or Serial #	Qty	Description	Manufacturer or Brand Name	Notes or Room # (for multi rooms at same location)

Have items already moved?

☐ yes

☐ no

Comments/Notes: _____

FOR PURCHASING USE: IFAS update complete? ☐ yes ☐ no ☐ n/a

FOR MAINTENANCE/IS USE:

(As Applicable)

Work Order No.: _____ **Holding Location:** _____

Date Transaction Completed: _____ **By:** _____

SECTION 6.06 – DISTRICT EQUIPMENT CHECKOUT – OFF SITE USE

A. Overview

School equipment may be removed from school property by students or staff members only when such equipment is necessary to accomplish tasks arising from their school or job responsibilities. A written request specifying the intended use must be submitted to and approved by the building administrator or designee. The borrower of District owned equipment shall be fully liable for any damage or loss occurring to the equipment beyond what would be reasonably expected for job responsibilities and duties during the period of its use and shall be responsible for its safe return.

B. Guidelines

A “**District Equipment Checkout**” form shall be used for any of the following types of checkouts. With prior approval of Purchasing, the school or department may utilize a less formal sign-out sheet as applicable for less theft sensitive items of a nominal value (i.e. books). **School sites shall maintain a central record (at the office or library) of all District Equipment Checkout Forms. Department or budget authority shall maintain a central record and forward a copy of each form to Technology and Human Resources to centrally maintain a record.**

- **Equipment Subject to Checkout Policy** - All equipment that is removed from site shall be subject to this section.
- **Full Year – One Employee** – The “one employee” process shall be used for items such as laptops, iPads, digital cameras and other equipment assigned to a specific employee for their contract year. This equipment remains in the possession of the employee for the performance of their duties throughout the year. Employees with less than 260 day contracts (180 days contract for certificated staff) should return the equipment to their school or department at the conclusion of their contract year. (Exceptions may be approved by building administrator or budget authority.) The District Equipment Checkout Form shall be utilized for this type of checkout.

- **Weeknight/Weekend/Vacation Checkout – Employee** – This type of checkout is for common equipment/supplies to be used by staff during a weeknight, weekend or vacation. It is also applicable when a number of staff members commonly use the same piece of equipment. The prior approval of the school or department administrator is required for the removal of such equipment. The District Equipment Checkout form or sign-out sheet should be used to record such transactions.



DISTRICT EQUIPMENT CHECK-OUT

Student Use of District Equipment Off-Site

Camas School District provides that school equipment may be removed from school property by staff only when such equipment is necessary to accomplish tasks arising from their school responsibilities. **The borrower of District-owned equipment shall be fully responsible for any damage or loss** occurring to the equipment during the time it is checked out (beyond what would reasonably be expected for school responsibilities and normal wear and tear) and shall be responsible for its safe, timely return.

If you wish to check-out District equipment, please provide the following information and return it to the building administrator or designee.

<i>Name/Student ID #:</i>	<i>School:</i>
<i>Date Taken:</i>	<i>Room # Taken From:</i>
<i>Date to be Returned:</i>	<i>District Tag ID # or Serial #:</i>
<i>Description of Equipment:</i>	<i>Intended Use:</i>

By removing this District owned equipment from school property, I understand that I am responsible and liable for any damage or loss occurring to the equipment while it is checked out in my name. I further understand that I am responsible for returning the equipment at the date and time indicated above, or immediately upon the request of the District.

Signature of Borrower: _____ Date: _____

Signature of Building Administrator: _____ Date: _____

Date Returned: _____ Signature of Staff verifying return: _____

SECTION 6.07 – SURPLUS OF FURNITURE, EQUIPMENT AND BOOKS

A. Overview

Board Policy #6881 states “The Board has the authority to declare equipment, supplies, furniture, and other District personal property obsolete and/or surplus.” The Operations Department has been delegated authority to manage the handling of surplus equipment and materials.

Prior to disposing of any items declared surplus by the Board, notice of surplus of such items must be served in a newspaper of general circulation in the District and to any public school district or private school in Washington State annually requesting such notice. The items may be sold to any interested public or private school. However, students will have priority in the purchase of textbooks. Disposition of surplus personal property to the general public may take place thirty (30) days after the notice in the newspaper.

B. References

Section 6.05 – Moving of Central Inventory/Property Transaction Form
RCW 28A.335.180 Surplus texts and other educational aids, notice of availability
RCW 28A.335.205 Assistive devices – Transfer for benefit of children with disabilities – Record, inventory

C. Guidelines

The following surplus procedures shall be followed:

- Principal or department administrator shall complete a Help Desk Ticket.
- All other schools/departments will be given opportunity to claim the items for District use.
- Items not claimed will be submitted to the Board to be declared surplus.
- Public and private schools that have expressed an interest in surplus property will be given notice and the opportunity to purchase the property.
- Students will be given priority in the sale of surplus textbooks.
- Items remaining after the above procedures have been followed will be offered for sale to the general public thirty (30) days after the notice of such a sale has been published in a local newspaper.
- Items remaining after the sale for the general public will be recycled or destroyed.

The preceding requirements do not apply to the loan, lease, sale, or transfer of assistive devices for the use or benefit of children with disabilities, their parents, or any public or private nonprofit agency providing education, health, or rehabilitation services to individuals with disabilities. Such transactions will be recorded in an agreement and coordinated through Purchasing.

Web Help Desk

Tickets

Calendar

Clients

Assets

FAQs

Reports

Messages

Setup

Help

My Tickets (0)

Group Tickets (0)

Flagged Tickets (0)

Recent Tickets

Search Tickets

Client Info		Asset Info		Ticket Details	
Dates					
Open Date	6/19/15 1:33 pm		1st-Response Date		
Last Updated	6/19/15 1:33 pm		Close Date		
Details					
Client	Helen Charneski ☐ 78224		Created By	Helen Charneski	
Location	<div><div></div></div>		Room	<div><div></div></div>	
Request Type	<div>Warehouse</div>		Moving Request	<div></div>	
Assign To	<input checked="" type="radio"/> Tech Group: Warehouse <input type="radio"/> Myself				
Instructions	<p>1) Please include a detailed description including numbers, sizes, color, etc. "Enough for 25 students" does not specify how many. 2) Items can only be moved between 10am-11:30am. 3) Request MUST be authorized by the administrator at EACH facility affected. 4) Request MUST be received at least 7 days in advance of delivery date.</p>				
Request Detail	<div> B I U ☰ ☷ ☲ ☵ ☶ ☱ ☴ ☳ ☹ ☺ </div> <div></div>				
Attachments	Add File				
Notes					
	Date	Name	Note	Time	
				New	
Custom Fields					

Problems