

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
DISTRICT WIDE PROCEDURES MANUAL**

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PURCHASING AUTHORITY

The Board of Education designates the Deputy Superintendent, Ann Vaccaro-Teich, for the school district. The Board shall formally designate the individual named as purchasing agent at the Annual Organizational Meeting, which will be recorded in the minutes of that meeting. If the individual so named becomes unable to fulfill the duties during the course of the year, the Board will designate another purchasing agent at the next board meeting. The Purchasing Agent will be responsible for administering all purchasing activities and ensuring the quality and quantity of purchases made by the district.

All purchases shall be made through the Purchasing Agent.

The Purchasing Agent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and budget appropriations are adequate to cover such obligations.

The Purchasing Agent shall be responsible for preparing all bid specifications and a statement of general bidding conditions to be included in every notice or invitation to bid. If there are questions concerning specifications, the Purchasing Agent will consult with the requisitioner to clarify the matter so as to ensure that the appropriate goods or services are obtained.

Ref: Education Law §1709(20-a)

Adopted: November 4, 2010

PURCHASING PROCEDURES

Only through the use of efficient purchasing procedures can the school district ensure that needed goods and services are acquired in the most economical manner. The Board of Education directs the Superintendent of Schools and the Purchasing Agent to develop administrative regulations on how purchasing is to be done in the district.

All purchasing is to be done by the Purchasing Agent on an official pre-pressed, pre-numbered purchase order. Checks are always to be voided manually and retained for audit.

The Purchasing Agent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and budget appropriations are adequate to cover such obligations.

Cross-ref: 6700, Purchasing
6720, Bidding Requirements

Ref: Office of the State Comptroller-Financial Management Guide

Adopted: November 4, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Policy 6740 Regulation

PURCHASING PROCEDURES

The purchasing of material, equipment, or supplies shall be governed by the following list of functions.

<u>Function</u>	<u>Performed by</u>
Requisition	Initiated by user Sent to proper official for approval Copy retained by school
Specifications	Prepared in detail by Purchasing Department after consultation with requisitioner and made available to prospective contractors or vendors.
Bids or Quotations	Checked and tabulated by Purchasing Department and after review with the requisitioner recommendations made to Board of Education on formal bids.
Contract or Purchase	Contracts signed by designated board officials; orders signed by Purchasing Agent Order.
Follow-Up	By Purchasing Department
Receipt of Goods	Person other than requisitioner signs receiving copy of Purchase Order and forwards same to Purchasing Department indicating the quantity and quality of materials or services which have been received and are satisfactory.
Invoice	Checked for price and quantity by Purchasing Department.
Invoice Approved	By officer giving rise to the claim and auditor after receipt of goods is acknowledged by requisitioner

Policy adopted: November 4, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

PURCHASING PROCEDURES

It is imperative that we utilize State and local bids when formal bidding procedures are not required by law. Whenever possible, purchases should be processed utilizing bids awarded through Educational Data, New York State, Rockland County, or BOCES. In addition, New York State permits “piggy-backing” on contracts let by other states, local governments, school districts, and national cooperatives. Purchasing through these bids will assure that we are getting the best possible prices and quality available to us as well as conforming to state purchasing regulations.

Please utilize the following websites to aid in the requisition/purchasing process.

NYS - www.ogs.state.ny.us/purchase/spg/lists/commodity.asp

Rockland County - www.co.rockland.ny.us/departments/purch/patable.htm

Educational Data – www.ed-data.com (print out the information required and enter it into FM)

BOCES – www.swboces.org

Please make sure that you include all bid and contract numbers on your requisitions to avoid disapproval by the business office. If the item that needs to be purchased is a specialty item, that is only available through a vendor that is not approved by any of the resources available to us, please contact the purchasing supervisor for further instructions.

*See attached exhibit for purchasing limits

GENERAL GUIDELINES

- Staff may never purchase items, contract services or encumber district monies for school programs without receiving prior approval on an authorized purchase order, signed by the district-purchasing agent. Failure to do so will leave the staff person, not the district, personally liable for such encumbrances. The Administrator will be notified of unauthorized purchase as well as the Vendor.
- **ONLY THE PURCHASING AGENT MAY ENTER INTO OR SIGN A CONTRACT TO PURCHASE SERVICES OR GOODS IN ACCORDANCE WITH BOARD POLICIES. ALL PURCHASES MUST FOLLOW THE DISTRICT'S PURCHASING POLICY LIMITS AS DESCRIBED EARLIER.**
- Purchase orders may **NOT** be placed with vendors except through the Business Office. **THIS MEANS NO ORDERS BY PHONE OR FAX.**
- **No purchase orders will be issued for under \$20.00. Please use petty cash for these occurrences.**
- Each Building is RESPONSIBLE to keep track of charges against any given purchase order. If a purchase order needs to be increased, please complete a Change of Purchase Order Form and await approval. **Only the Purchasing Agent is permitted to Authorize a change to a purchase order.** (see tab # 14)
- New vendors will only be added after justification is made that a current vendor does not supply the materials. If a purchase is desired from a vendor not in the district's vendor listing then it is incumbent upon the purchaser to make sure the vendor will accept the district's purchase order. (see tab # 12)
- All requisitions must allow a **two-week** time period for review and issuance of a Purchase Order.

We encourage all requisitions for the upcoming fiscal year to be submitted after the approved budget vote at the end of May. We also request that all requisitions for the current fiscal year be submitted by **October 31st.**

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| <ul style="list-style-type: none">• <u>OCTOBER 31st</u> is the deadline for June 30th year-end budgets (General Fund, SEDCAR, Title Grants, School Lunch and Capital Fund). NO purchase orders will be accepted after this date, except for conferences/travel expenses (If the 31st is on a weekend or holiday, the deadline will be the Friday before the 31st).• All purchases for spring must be completed at this time.• January 1st is the deadline for all August 31st year-end grants.• NO purchase orders will be accepted after this date (except for conferences/travel expenses). |
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Policy 6700 PURCHASING

The Board of Education views purchasing as serving the educational program by providing necessary supplies, equipment and related services. Purchasing will be centralized in the business office under the general supervision of the Purchasing Agent designated by the Board.

It is the goal of the Board to purchase competitively, without prejudice or favoritism, and to seek the maximum educational value for every dollar expended. Competitive bids or quotations shall be solicited in connection with purchases pursuant to law. The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Purchases of the same commodity cannot be artificially divided for the purpose of avoiding the threshold. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

The district's purchasing activity will strive to meet the following objectives:

1. to effectively supply all administrative units in the school system with needed materials, supplies, and contracted services;
2. to obtain materials, supplies and contracted services at the lowest prices possible consistent with the quality and standards needed as determined by the Purchasing Agent in conformance with state law and regulation and in cooperation with the requisitioning authority. The educational and physical welfare of the students is the foremost consideration in making any purchase;
3. to ensure that all purchases fall within the framework of budgetary limitations and that they are consistent with the educational goals and programs of the district;
4. to maintain an appropriate and comprehensive accounting and reporting system to record and document all purchasing transactions; and
5. to ensure, through the use of proper internal controls, that loss and/or diversion of district property is prevented.

Opportunities shall be provided to all responsible suppliers to do business with the school district. Suppliers whose place of business is situated within the district may be given preferential consideration only when bids or quotations on an item or service are identical as to price, quality and other factors. Purchases will be made through available cooperative BOCES bids, state contracts of the Office of General Services or county contracts whenever such purchases are in the best interests of the district. In addition, the district will make purchases from correctional institutions and severely disabled persons through charitable or non-profit-making agencies, as provided by law.

In accordance with law, the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats. The term "alternative format" shall mean any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as an accommodation for a disabled student enrolled in the district (or program of a BOCES), including but not limited to Braille, large print, open and closed captioned, audio, or an electronic file in a format compatible with alternative format conversion software that is appropriate to meet the needs of the individual student.

The Board is also aware of the need to reduce exposure of students and staff to potentially harmful chemicals and substances used in cleaning and maintenance. In accordance with law, regulation and guidelines set forth by the Office of General Services (OGS), the district will purchase and utilize environmentally sensitive cleaning and maintenance products in its facilities whenever feasible. Cleansers purchased must, first and foremost, be effective so that the district may continue to purchase non-green products as necessary. Environmentally sensitive cleaning and maintenance products will be procured in accordance with standard purchasing procedures as outlined in this policy and regulation.

In order to ensure that the district avails itself of advantageous purchasing opportunities, the Board authorizes the Purchasing Agent to represent the district in applying for federal programs designed to discount prices for goods and services. Specifically, the Purchasing Agent will abide by the rules and regulations associated with applying for telecommunications service discounts through the Universal Service Fund (E-Rate), in addition to complying with the local purchasing policies set forth by the Board. As with all purchasing activity, appropriate documentation of the application and purchase through any federal program will be maintained by the business office.

Competitive Bidding

Purchase contracts and public works contracts subject to competitive bidding will be awarded to the lowest responsible bidder, however, the Board authorizes that purchase contracts may be awarded on the basis of best value, as defined in [State Finance Law §163](#).

In addition, the Board authorizes the receipt of sealed bids for purchase contracts in electronic format, pursuant to the provisions of [General Municipal Law §103\(1\)](#) which addresses proper documentation, authentication, security, and confidentiality of electronic bids.

The district shall comply with the requirements of [General Municipal Law §103-g](#), which prohibits, with few exceptions, competitive bidding contracts with entities that invest significantly in the Iranian energy sector, as outlined in the accompanying regulation.

Competitive bidding, even if the dollar value of the purchase meets the threshold established above, is not required in the following circumstances:

1. emergencies where time is a crucial factor;
2. procurements for which there is no possibility of competition (sole source items);
3. professional services that require special skill or training (see policy [6741](#) for guidance on purchasing professional services); or

Purchasing when Competitive Bidding Not Required

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies, in the best interests of the taxpayers, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption.

Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, except as permitted by state law for procurements:

1. under a county contract;

2. under a state contract;
3. under a federal contract;
4. under a contract of another political subdivision;
5. of articles manufactured in state correctional institutions; or from agencies for the blind and severely disabled.

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of [section 104-b of the General Municipal Law](#).

General Purchasing Provisions

The Superintendent of Schools, with the assistance of the Purchasing Agent, shall be responsible for the establishment and implementation of the procedures and standard forms for use in all purchasing and related activities in the district. Such procedures shall comply with all applicable laws and regulations of the state and the Commissioner of Education.

No Board member, officer or employee of the school district shall have an interest in any contract entered into by the Board or the district, as provided in [Article 18 of the General Municipal Law](#).

Comments will be solicited from those administrators involved in the procurement process before enactment of the district's policies regarding purchasing and from time to time thereafter. The policies must then be adopted by Board resolution. All district policies regarding the procurement processes will be reviewed by the Board at least annually.

The unintentional failure to fully comply with the provisions of [section 104-b of the General Municipal Law](#) or the district's policies regarding procurement will not be grounds to void action taken nor give rise to a cause of action against the district or any officer or employee of the district.

Cross-ref:

[6710](#), Purchasing Authority

[6741](#), Contracting for Professional Services

Ref:

Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (Public Law 111-195)

[Education Law §§305\(14\); 409-i; 1604\(29-a\); 1709\(4-a\)\(9\)\(14\)\(22\); 2503\(7-a\); 2554\(7-a\)](#)

[General Municipal Law §§102; 103; 103-g; 104; 104-b; 109-a; 800 et seq.](#)

[State Finance Law §§97-g\(3\), \(4\), \(5\); 163; 163-b; 165-a](#)

[County Law §408-a\(2\)](#)

Adopted: November 4, 2010

Revised & Readopted: November 15, 2012

PURCHASING

The following sets forth the procedures for the procurement of goods and services by the district:

I. Definitions

Best value: optimizing quality, cost and efficiency. The basis for best value shall reflect, whenever possible, objective and quantifiable analysis, and may also take into consideration small businesses or certified minority- or women-owned businesses as defined in State Finance Law §163.

Purchase Contract: a contract involving the acquisition of commodities, materials, supplies or equipment

Public Work Contract: a contract involving services, labor or construction

II. General Municipal Law

The General Municipal Law requires that purchase contracts for materials, equipment, contracted services and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

All purchases are encouraged to be from school, county cooperative or state bids regardless of purchase price.

III. Competitive Bidding Required

A. Method of Determining Whether Procurement is Subject to Competitive Bidding

1. The district will first determine if the proposed procurement is a purchase contract or a contract for public work.
2. If the procurement is either a purchase contract or a contract for public work, the district will then determine whether the amount of the procurement is above the applicable monetary threshold as set forth above.
3. The district will also determine whether any exceptions to the competitive bidding requirements (as set forth below) exist.
4. All advertised bids shall include the following statement required by General Municipal Law 103-g: "By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of section 165-a of the state finance law."

PURCHASING

B. Contract Combining Professional Services and Purchase

In the event that a contract combines the provision of professional services and a purchase, the district, in determining the appropriate monetary threshold criteria to apply to the contract, will determine whether the professional service or the purchase is the predominant part of the transaction.

C. Opening and Recording Bids; Awarding Contracts

The Purchasing Agent will be authorized to open and record bids. Contracts will be awarded to the lowest responsible bidder or a purchase contract bid of best value (as recommended by the Purchasing Agent), who has furnished the required security after responding to an advertisement for sealed bids.

In order to be considered a responsible bidder, entities must certify that they are not on the list created and maintained by the State Office of General Services cataloging significant investment in the Iranian energy sector. Such statement may be submitted electronically pursuant to General Municipal Law §103(1).

Entities that cannot make this certification may only be awarded the bid if:

1. The entity's investment activities in Iran were made before April 12, 2012; the investment activities in Iran have not been expanded or renewed after that date; and the entity has adopted, publicized, and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
2. The district makes a determination, in writing, that the goods or services are necessary for the district to perform its functions and that, absent such an exemption, the district would be unable to obtain the goods or services for which the contract is offered.

D. Documentation of Competitive Bids

The district will maintain proper written documentation which will set forth the method in which it determined whether the procurement is a purchase or a public work contract

E. Purchase of Instructional Materials

In accordance with Education Law the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats (i.e., any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as a accommodation for a disabled student enrolled in the district, including but not limited to Braille, large print, open and closed captioned, audio or an electronic file in an approved format.)

PURCHASING

The district will establish and follow a plan to ensure that every student with a disability who needs his or her instructional materials in an alternative format will receive those materials at the same time that they are available to non-disabled students.

F. Leases of Personal Property

In addition to the above-mentioned competitive bidding requirements, section 1725 of the Education Law requires that the district will be subject to competitive bidding requirements for purchase contracts when it enters into a lease of personal property.

Documentation: The district will maintain written documentation such as quotes, cost-benefit analysis of leasing versus purchasing, etc.

G. Environmentally-Sensitive Cleaning and Maintenance Products

The district will purchase and utilize environmentally sensitive cleaning and maintenance products whenever feasible. The purchasing agent will consult with the Green Guidelines provided by the Office of General Services.

Any legal issues regarding the applicability of competitive bidding requirements will be presented to the school attorney for review.

IV. Exceptions to Competitive Bidding Requirements

The district will not be subject to competitive bidding requirements when the Board of Education, in its discretion, determines that one of the following situations exists:

1. emergency situations where:
 - a. the situation arises out of an accident or unforeseen occurrence or condition;
 - b. a district building, property, or the life, health, or safety of an individual on district property is affected; or
 - c. the situation requires immediate action which cannot await competitive bidding.

However, when the Board passes a resolution that an emergency situation exists, the district will make purchases at the lowest possible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the circumstances.

Documentation: The district will maintain records of verbal (or written) quotes, as appropriate;

2. when the district purchases surplus or second-hand supplies, materials or equipment from the federal or state governments or from any other political subdivision or public benefit corporation within the state.

PURCHASING

Documentation: The district will maintain market price comparisons (verbal or written quotes) and the name of the government entity;

3. when the Board separately purchases eggs, livestock, fish and dairy products (other than milk), juice, grains and species of fresh fruits and vegetables directly from producers or growers. The amount expended in any fiscal year by the district may not exceed an amount equal to fifteen cents multiplied by the number of days in the school year multiplied by the total enrollment of the district.

Documentation: The district will maintain documentation consistent with sections 114.3 of the Regulations of the Commissioner of Education;

4. when the Board separately purchases milk directly from licensed milk processors employing less than forty (40) people. The amount expended in any fiscal year by the district may not exceed an amount equal to twenty-five cents multiplied by the number of days in the school year multiplied by the total enrollment of the district or exceed the current market price.

Documentation: The district will maintain documentation consistent with section 114.4 of the Regulations of the Commissioner of Education;

5. when the district purchases goods, supplies and services from municipal hospitals under joint contracts and arrangements entered into pursuant to section 2803-a of the Public Health Law.

Documentation: The district will maintain the legal authorization, Board authorization and market price comparisons; or

6. when there is only one possible source from which to procure goods or services required in the public interest.

Documentation: The district will maintain written documentation of the unique benefits of the item or service purchased as compared to other items or services available in the marketplace; that no other item or service provides substantially equivalent or similar benefits; and that, considering the benefits received, the cost of the item or service is reasonable, when compared to conventional methods. In addition, the documentation will provide that there is no possibility of competition for the procurement of the goods.

7. when the district purchases professional services that require special skill or training, such as but not limited to, audit, medical, legal or insurance services, or property appraisals.

Documentation: The district will keep proper documentation in accordance with policy 6741.

PURCHASING

V. Quotes When Competitive Bidding Not Required

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies in the best interests of the taxpayers. Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, as set forth below.

A. Methods of Documentation

1. Verbal Quotations: the telephone log or other record will set forth, at a minimum, the date, item or service desired, price quoted, name of vendor, name of vendor's representative;
2. Written Quotations: vendors will provide, at a minimum, the date, description of the item or details of service to be provided, price quoted, name of contact. For example, with regard to insurance, the district will maintain documentation that will include bid advertisements, specifications and the awarding resolution. Alternatively, written or verbal quotation forms will serve as documentation if formal bidding is not required.
3. Requests for Proposals/Quotations: The district will utilize RFP/RFQ's to engage professional services providers in accordance with policy 6741.

B. Purchases/Public Work: Methods of Competition to be Used for Non-Bid Procurements: Documentation to be Maintained

The district will require the following methods of competition be used and sources of documentation maintained when soliciting non-bid procurements in the most cost-effective manner possible:

1. Purchase Contracts up to \$20,000
 - a. Contracts from \$1000 to \$3,000: Verbal quotes, submitted with requisition to Purchasing Department on Quotation form (6700E-1)
 - b. Contracts in excess of \$3,000 to \$20,000: Written quotes from vendors submitted with requisition to the Purchasing Department with the Quotation form (6700 E-1)
2. Public Work Contracts up to \$35,000
 - a. Contracts from \$3,000 to \$7,000: Verbal quotes, submitted with requisition to Purchasing Department on Quotation form (6700E-1)
 - b. Contracts in excess of \$7,000 to \$35,000: Written quotes from vendors submitted with requisition to the Purchasing Department with the Quotation form (6700 E-1)

PURCHASING

VI. Quotes Not Required When Competitive Bidding Not Required

The district will not be required to secure alternative proposals or quotations for those procurements as permitted by law:

1. under a county contract;
2. under a state contract;
3. under a federal contract;
4. under a contract of another political subdivision;
5. of articles manufactured in state correctional institutions; or
6. from agencies for the blind and severely disabled.

VII. Procurements from Other than the “Lowest Responsible Dollar Offeror”

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

VIII. Internal Control

The Board authorizes the Superintendent of Schools, with the assistance of the Purchasing Agent, to establish and maintain an internal control structure to ensure, to the best of their ability, that the district’s assets will be safeguarded against loss from unauthorized use or disposition, that transactions will be executed in accordance with the law and district policies and regulations, and recorded properly in the financial records of the district.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district’s regulations regarding purchasing and from time to time thereafter. The regulations must then be adopted by Board resolution. All district regulations regarding the procurement processes will be reviewed by the Board at least annually.

The unintentional failure to fully comply with the provisions of section 104-b of the General Municipal Law or the district’s regulations regarding procurement will not be grounds to void action taken or give rise to a cause of action against the district or any officer or employee of the district.

Policy adopted: November 15, 2012

Regulation revised: June 23, 2014

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

QUOTATION FORM

Purchase Contracts up to \$20,000
 Contracts involving the acquisition of commodities, materials, supplies, equipment or non-consultant services

Contracts from \$1000 to \$3,000: Verbal quotes – (3)
 Complete form below

Contracts in excess of \$3,000 to \$20,000: Written quotes - (3)
 Complete form below and attach vendor’s written quotation

Public Work Contracts up to \$35,000 -
 Contracts relating to projects for construction, reconstruction, or maintenance done on behalf of a public agency (labor & materials)

Contracts from \$3,000 to \$7,000: Verbal quotes – (3)
 Complete form below

Contracts in excess of \$7,000 to \$35,000: Written quotes –(3)
 Complete form below and attach vendor’s written quotation

Requestor: _____ **Date:** _____

Item/Service to be provided: _____

Quotation form, written quotes (if applicable), and all backup documentation to be submitted to the Purchasing Department with Requisition

Vendor	Contact	Phone	Email	Price	Notes

**Explanations of Other Methods of Competition to Be Used
For
Non-Bid Procurements**

Emergencies: Informal solicitation of quotes or otherwise, to the extent practicable under the circumstances

Second-Hand Equipment from Federal and State Governments: Section 103(6) of the General Municipal Law provides a statutory exception to the competitive bidding requirement by permitting the purchase of surplus and second-hand supplies, materials or equipment without competitive bidding from the federal or state governments or from any other political subdivision or public benefit corporation with the state.

Certain Food and Milk Purchases: Section 103(a) and (10) of the General Municipal Law provides a statutory exception to the competitive bidding requirement by permitting a Board of Education to separately purchase eggs, livestock, fish and dairy products (including milk), juice, grains and species of fresh fruits and vegetables directly from producers, growers or certain processors without bidding.

Sole Source: Section 103 of the General Municipal Law provides a statutory exception to the competitive bidding requirement in limited situations where there is only one possible source from which to procure goods or services required in the public interest (such as in the case of certain patented goods or services or public utility services).

Policy adopted: November 4, 2010

CONTRACTING FOR PROFESSIONAL SERVICES

The Board of Education will make certain that professional services are secured in a manner that protects the integrity of the process, ensures the prudent use of taxpayer dollars and provides a high quality standard of service, in accordance with law and regulation. Professional services are defined as services requiring special skill and/or training, such as legal services, medical services, auditing services, property appraisals or insurance.

Purchasing professional services does not require competitive bidding. The Board directs the Purchasing Agent, working with the administrator making the request for service, to take measures to ensure that a highly qualified professional is secured through the prudent and economical use of public money, which may include:

1. reviewing trade journals;
2. checking professional listings; and/or
3. inquiring of other districts or other appropriate sources.

In consultation with the Superintendent and Purchasing Agent, the designated district staff will prepare either an RFQ (Request for Quotation) to obtain the cost of a particular service or comprehensive written request for proposals (RFP), which will contain critical details of the services sought. The District will not be required to secure alternative proposals or quotations for those procurements as permitted by law under a county, state, or federal contract of another political subdivision (i.e., BOCES).

The RFQ shall include, at a minimum, the date of service, details of the services to be provided, price to be quoted, and name of contact.

The RFP will specify that the proposal include the structure of the relationship between the district and the provider, including, if applicable, the terms of the retainer, the hourly fees and other associated costs.

In reviewing the RFPs, the district will consider, at a minimum, the following factors:

1. the suitability of the individual/firm for the district's needs;
2. the special knowledge or expertise of the individual/firm;
3. the credentials and applicable certifications of the individual/firm;
4. the quality of the service provided by the individual/firm;
5. cost;
6. the staffing available from the firm or the time available from the individual;

The district will periodically, as directed by the Board of Education or by statute or regulation, issue professional service RFQs or RFPs and may conduct interviews as part of the RFP process. The written quotes and proposals submitted by applicants shall be maintained for at least six years. RFPs can be solicited via public advertisement or a comprehensive list of potential vendors can be compiled with vendors contracted directly and provided with the RFP. RFQs generally do not require public advertising but can be solicited through the District's website, bidnet, etc.

CONTRACTING FOR PROFESSIONAL SERVICES

The Superintendent, after a thorough review of the quotes or proposals, in consultation with the Purchasing Agent and the administrator making the request for service, will recommend the professional service provider best suited to the district to the Board of Education for its approval for services in excess of \$3000 in a fiscal year.

Regardless of when during the year the professional service provider was engaged by the Board, at the annual organizational meeting the Board will appoint the attorney, physician, external auditor, or other professional, as applicable. Professional service providers selected and appointed in this manner will not be considered employees of the district.

The Superintendent is charged with developing administrative procedures and evaluating services to implement this policy.

Cross-Ref: 2210, Board Annual Organizational Meeting
9500, Compensation and Benefits

Ref: General Municipal Law § 104-b
2 NYCRR §§ 315.2, 315.3
Trane Co. v Broome County, 76 A.D.2d 1015
Appeal of Lombardo, 38 Educ. Dept. Rep. 730
Opn. St. Comp. 92-33

Adopted: November 4, 2010
Revised & Re-adopted: July 1, 2014

Contracting for Professional Services

Definitions:

Pedagogical Services – include consultants that provide staff development, testing, student evaluations, scoring, etc.

Administrative Services – insurance services, employee benefit services, cooperative bid management services, pupil transportation management services, web-site design/development, software licenses and maintenance, food service management consultant, human resources search firms, property appraisals, etc.

Professional Services – legal, fiscal advisors, bond counsel, actuarial, auditing, architect, construction management, health services, physicians, etc.

Professional Services Purchased Under Government/Municipal Contracts – the district will not be required to secure alternative proposals or quotations for those procurements as permitted by law:

- Under a county contract;
- Under a state contract;
- Under a federal contract;
- Under a contract of another political subdivision (i.e. BOCES);
- Of articles manufactured in state correctional institutions; or
- From agencies for the blind and severely disabled.

Request for Quotation and Request for Proposal (RFP) – A proposal or quotation process is used to ensure that professional services are procured with the most favorable terms and conditions.

- Request for Quotations (RFQ) - This type of solicitation is often used to determine current market pricing. RFQ's generally do not require public advertising.
- Request for Proposal (RFP) – generally is a document that provides detailed information concerning the type of service to be provided including minimum requirements and, where applicable the evaluation criteria that will govern the contract award. Potential service providers typically are supplied with copies of the RFP and are requested to submit proposals by a specified date. Proposals can be solicited via public advertisement, or a comprehensive list of potential vendors can be compiled with vendors contracted directly and provided with the RFP.

After a discussion between the administrator and the Purchasing Agent, a decision will be made as to which process should be used, RFQ or RFP.

Instruction for Completing RFQs and RFPs:

Request for Quotation (RFQ) – RFQ form (6741-E1) to be completed by Administrator whenever there is a need for pricing for a specific service or a continuation of existing services.

- Define the service to be provided (i.e. math consultant, type of software, evaluators, etc.)
- Describe in detail the scope of services to be performed

Contracting for Professional Services

- List any required qualifications of service provider (i.e. licenses, certifications, etc.)
- Identify the deadline for the submission of quote
- Completed form is to be reviewed with Purchasing Department prior to disseminating to potential vendors. Administrator should make every attempt to obtain at least three quotes.
- Vendor completes, signs and dates bottom of form stating their fee structure.
- Quotes received by the submission deadline will be reviewed. If applicable, vendor will submit a draft contract. Otherwise, the district's independent contractor service agreement will be completed (6741 E-4).
- A requisition is completed and a copy is sent to the Purchasing Agent with a copy of the contract or district's agreement.
- Consultant will be submitted to the Human Resource Department. The department will complete the independent contractor certification form (6741 E-3).
- The Human Resources Department will include the consultant on the personnel agenda for Board of Education approval if accumulated services in a fiscal year are greater than \$3,000.
- All documentation will be attached to the requisition and submitted to the Purchasing Department.

Request for Proposal (RFP) – RFP template (6741 E-2) is completed by the Purchasing Supervisor and the Administrator

- The following information must be provided to the Purchasing Department to draft the Request for Proposal
 - Detailed scope of services to be provided
 - Weighting criteria
 - Submission date
- Proposal will be written and reviewed with administrator
- Proposal will be disseminated via public advertisement or a comprehensive list of potential vendors
- Proposals received by submission date will be reviewed and weighted by the administrator and the Purchasing Agent.
- If applicable, vendor will submit a draft contract. Otherwise, the district will use the RFP as the contractual terms and agreement.
- A requisition is completed and a copy is sent to the Purchasing Agent.
- A resolution is prepared for the Board of Education's approval, if accumulated services for the fiscal year are greater than \$3,000.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
REQUEST FOR QUOTATION (RFQ)

To be completed by Administrator

The South Orangetown Central School District (the "District") in Blauvelt, New York, is issuing this Request for Quotation ("RFQ") for companies or individuals to provide the following service(s):

Scope of Services to include: _____

Qualifications: _____

Fees: **(Description of Service):** \$ _____

(Description of Service): \$ _____

(Description of Service): \$ _____

The District reserves the right to solicit multiple or additional RFQs based on the review and evaluation of responses. **PLEASE SUBMIT ALL QUOTATIONS BY _____, AT _:00_.M. EST**

TO: _____ (845) 680-_____, _____@SOCSD.ORG

Quotes shall be submitted by the designated deadline. Quotes may be withdrawn prior to the opening date and time, upon written request of the respective firm(s). If it becomes necessary to revise any part of this RFQ, or if additional data or information is necessary to clarify any of its provisions, an addendum will be provided.

Any questions pertaining to this RFQ shall be directed to _____, before

_____, **201_**. No telephone or conference call discussions will be conducted without prior arrangement.

Vendor: _____ **Contact:** _____

Phone: _____ **Email:** _____

Signature: _____ **Date:** _____

Instructions for the Requester of Form W-9

(Rev. January 2011)

Request for Taxpayer Identification Number and Certification



Department of the Treasury
Internal Revenue Service

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

What's New

New checkboxes. Generally, for any sale of a covered security acquired by an S corporation (other than a financial institution) after December 31, 2011, brokers will be required to report gross proceeds and basis information to S corporations and may not treat them as exempt recipients. New tax classification checkboxes have been added for S corporation and Trust/estate. The Form W-9 is revised to allow S corporations sufficient time to provide new certifications to brokers indicating their non-exempt status. Also, disregarded entity was removed as a tax classification for limited liability companies.

Reminders

- The backup withholding rate is 28% for reportable payments.
- The IRS website offers TIN Matching e-services for certain payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See *Purpose of Form* on Form W-9.)

Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome any presumptions of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- 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,
- Any estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome any presumptions of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

Advise foreign persons to use the appropriate Form W-8. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, U.S. Tax Guide for Aliens, for more information.

Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

Payee's agent. A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Electronic system. Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.



For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following.

- Announcement 98-27, which is on page 30 of Internal Revenue Bulletin 1998-15 at www.irs.gov/pub/irs-irbs/irb98-15.pdf.
- Announcement 2001-91, which is on page 221 of Internal Revenue Bulletin 2001-36 at www.irs.gov/pub/irs-irbs/irb01-36.pdf.

Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly state (as shown on the official Form W-9) that under penalties of perjury:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income, and
3. The payee is a U.S. person.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a separate signature line just for the certifications satisfies the requirement that the certifications be clearly stated.

If a single signature line is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

If you use a substitute form, you are required to provide the Form W-9 instructions to the payee only if he or she requests them. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the *Certification* on Form W-9. You can replace "defined

below" with "defined in the instructions" in item 3 of the *Certification* on Form W-9 when the instructions will not be provided to the payee except upon request. For more information, see Rev. Proc. 83-89, 1983-2 C.B. 613; amplified by Rev. Proc. 96-26, which is on page 22 of Internal Revenue Bulletin 1996-8 at www.irs.gov/pub/irs-irbs/irb96-08.pdf.

TIN Applied for

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

Reserve rule. You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the payee reserves an amount equal to the current year's backup withholding rate on all reportable payments made to the account.

Alternative rule. You may also elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

Option 1. Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

Option 2. Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.



The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.

Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.

If you do not collect backup withholding from affected payees as required, you may become liable for any uncollected amount.

Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are not required to backup withhold on any payments you make if the payee is:

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, agencies, 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 types of payments are exempt from backup withholding as indicated for items 1 through 15 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 9.

Broker transactions. All payees listed in items 1 through 5 and 7 through 13 are exempt. Also, C corporations are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 5 are exempt.

Payments reportable under sections 6041 and 6041A. Only payees listed in items 1 through 7 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Payments for services paid by a federal executive agency. (See Rev. Rul. 2003-66, which is on page 1115 of Internal Revenue Bulletin 2003-26 at www.irs.gov/pub/irs-irbs/irb03-26.pdf.)

Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations. The following payments are generally exempt from backup withholding.

Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

Interest payments

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.



After 2011, backup withholding will apply to certain payment card transactions by a qualified payment card agent under section 6050W.

Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or
2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line of the information return only the name of the payee whose TIN is shown on Form W-9. You may show the names of any other individual payees in the area below the first name line on the information return.



For more information on the names and TINs to use for information reporting, see section J of the General Instructions for Certain Information Returns.

Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. (See *Taxpayer Identification Number (TIN) Matching*, later.) You may have to send a "B" notice to

the payee to solicit another TIN. Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), contains copies of the two types of "B" notices.

Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, K, MISC, OID, and/or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered and is accessible through the IRS website. Go to IRS.gov and enter e-services in the search box. It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) notices and penalty notices.

Additional Information

For more information on backup withholding, see Pub. 1281.

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: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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.

Social security number									

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

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 ▶
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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.



Request For Proposal

for

for

**South Orangetown Central School District
160 Van Wyck Road
Blauvelt, NY 10913**

Proposals must be submitted by:

Date: _____, 201_

Time: ____:00 __.m.

Location: South Orangetown Central School District
Business Office
160 Van Wyck Road
Blauvelt, New York 10913

General Information and Conditions

1. Proposals must be presented in a sealed envelope addressed as follows:

Candace B. Perkins - Purchasing Supervisor
South Orangetown Central District
160 Van Wyck Road
Blauvelt, NY 10913
Request for Proposal

2. Requests for Proposals will be received until _____ day, _____, 201_ at __:00 __m. at the South Orangetown Central School District, Blauvelt, New York.
3. Notice of Interest form must be filled out and returned to the address above or to cperkins@socsd.org within 5 days of receiving this Request for Proposal.
4. There is no expressed or implied obligation for the South Orangetown Central School District to reimburse responding persons for any expenses in preparing proposals in response to this request.
5. During the evaluation process, the South Orangetown Central School District reserves the right, where it may serve the District, to request additional information or clarifications from proposers, or to allow corrections or omissions. At the discretion of the District, proposers may be requested to make oral presentations as part of the evaluation process.
6. The South Orangetown Central School District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal was selected. Submission of a proposal indicates acceptance of the conditions contained in this request for proposal, unless clearly and specifically noted in the proposal submitted in the contract between the District and the selected consultant.
7. Proposals must include original copy, and an electronic copy (sent to cperkins@socsd.org) of all pages of the RFP with each page initialed by the contractor. All proposals must be submitted on and in accordance with the forms included in this document. The proposal sheets are not to be removed from the document.
8. Where so indicated by the makeup of the Proposal Form, sums shall be expressed in both words and figures. In a case of discrepancy between the two, the written amount will govern.

9. A proposer shall not make any stipulations on the Proposal Forms or qualify its proposal in any manner. No proposal will be considered which purports to qualify, limit, amend or omit any requirement of the Request for Proposal.
10. A proposal shall include the legal name of the proposer and a statement whether the proposer is a sole proprietor, a partnership, a corporation or other legal entity, and shall be signed by the person or persons legally authorized to bind the proposer to a contract. All required signatures shall be handwritten in ink with the full name of the person executing same. Initials, stamps, photocopies or other copies, or company names may not be used in lieu of any required signature. A proposal by a corporation shall also give the State of Incorporation and have the corporate seal affixed on the signature pages of each Form of Proposal. A proposal submitted by an agent shall have a current Power of Attorney attached certifying the agent's authority to bind the proposer.
11. Proposals will provide, along with the completed proposal package, evidence demonstrating an ability to provide the requested services, including, a list of at least three (3) school districts which substantiate the proposer's capacity and qualifications.
12. All information received in response to this RFP shall become the property of the District. The District will treat such information in a confidential manner.
13. Upon selection, these specifications and the successful proposal will become incorporated into and form the contract between both parties. The form of contract may not be modified by the proposer, and any exception to any provision in the attached form of contract or requested deviation therein (addition, deletion, modification) must be submitted with the proposal in the form of a backline hard copy contract edit. An electronic copy of the contract form shall be made available for this purpose by contacting Candace Perkins at the number indicated below. The final contract form may only be modified by the District in its sole discretion, and will be subject to the approval of the Board of Education of the South Orangetown Central School District.
14. For questions regarding the Specifications contact Candace B. Perkins, Purchasing Supervisor at (845) 680-1039, South Orangetown Central School District.
15. Prices and information required, except signature of proposer, should be typewritten for legibility. Illegible or vague proposals may be rejected. All signatures must be written. Facsimile, printed, or typewritten signatures are not acceptable.
16. All proposals received after the time stated in the Notice to Proposers will not be considered. The proposer assumes the risk of any delay in the mail or by means of

personal delivery, the proposer assumes responsibility for having his/her proposal deposited on time at the place specified. **HOWEVER, THE BOARD OF EDUCATION OF THE SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT RESERVES THE RIGHT TO WAIVE WHAT IS DEEMED TO BE PROPOSAL OR SPECIFICATION INFORMALITIES RELATING TO A SPECIFIC PROPOSAL, TO REJECT ANY AND ALL PROPOSALS, TO RE-ADVERTISE AND INVITE NEW PROPOSALS, OR TO ACCEPT THE WHOLE OR A PART OF A PROPOSAL FROM MORE THAN ONE PROPOSER AS IN THE BOARDS' JUDGEMENT, IS IN THE BEST INTEREST OF THE SCHOOL DISTRICT.**

- 17. The submission of a proposal will be construed to mean that the proposer is fully informed as to the extent and character of the services, supplies, materials, or equipment satisfactorily in complete compliance with specifications.
- 18. Copies of Professional Licenses held by the proposer as well as a complete business profile/resume must be submitted
- 19. Agree to the following Non-Discrimination Clause:
 - a. That in the hiring of employees for the performance of work under this contract or any subcontract hereunder, no contractor, subcontractor, nor any person acting on behalf of such contractor or subcontractor, shall by reason of race, creed, color, sex, sexual orientation, age, disability or national origin discriminate against any person who is qualified and available to perform the work to which the employment relates; and
 - b. That no contractor, subcontractor, nor any person on his behalf shall, in any manner, discriminate against or intimidate any employee hired for the performance of work under this contract on account of race, creed, color, sex, sexual orientation, or age.

Request for Proposal

Scope of Services: (Administrator to Complete)

EVALUATION OF PROPOSALS

The District will evaluate the responses based upon the information supplied by the consultant. Criteria for evaluations will include: (to be completed by Administrator in consultation with Purchasing Agent)

	Category	Weight
1		
2		
3		
4		
5		
6		
	TOTAL	100

Notwithstanding the provisions of any general, special, or local law or charter, a board of education or a trustee of a district may award a contract for the school vending services subsequent to an evaluation of proposals submitted in response to a request for proposals prepared by or for the Board of Education or trustee of a district.

Any public notice soliciting the proposals for services as well as any instructions provided to potential respondents to a request for proposal, shall specify all of the criteria to be used in evaluating such proposals and shall specify the weights the District has assigned to each criterion for the purpose of evaluating proposals submitted in response to the request for proposals. For this purpose no single criterion shall be weighted in excess of 50% of the total weight of all criteria to be used.

PROPOSER'S CHECKLIST

The following check list is provided for the convenience of the proposers and is not part of the contract documents. Each proposer is encouraged to ensure their complete compliance with all requirements of the proposal documents. Compliance with the proposal requirements is the sole responsibility of the Proposer.

- Notice of Interest Form completed, signed and returned
- Quotation Form completed
- List of References of at least three School Districts proposer has served
- W-9 Form completed
- Affidavit completed and signed
- Conflict of Interest Certification completed and signed
- Non-Collusive Certification completed and signed
- Hold Harmless Agreement completed and signed
- Iran Divestment Act of 2012 certification form completed and signed
- All Proposal Forms completed and appropriately signed
- All Proposal Document Pages initialed and included in this package

Proposals to be submitted by:

DATE: _____, 201__
AT: ____:00 __.m.
PLACE: South Orangetown Central School District
School Business Office
160 Van Wyck Road
Blauvelt, New York 10913

NOTICE OF INTEREST

RFP – _____

Please complete and return this confirmation form within 5 working days of receiving proposal package to:

Mrs. Candace Perkins
Purchasing Supervisor
South Orangetown Central School District
160 Van Wyck Road
Blauvelt, NY 10913
Telephone: 845-680-1039
Fax: 845-680-1901
E-Mail: cperkins@socsd.org

Failure to return this form may result in no further communication or addenda regarding this Proposal.

Company Name: _____

Address: _____

City, State, Zip: _____

Contact Person: _____

Phone Number: _____ Fax: _____

E-Mail Address: _____

I have received a copy of the above noted proposal.

_____ We will be submitting a proposal.

_____ We will not be submitting a proposal.

If you are responding that you are not submitting a proposal, please explain:

REQUEST FOR PROPOSALS

QUOTATION SHEET

(Use a separate sheet for each proposal being submitted by Provider)

Proposer: _____

Contact Name and Title: _____

Address: _____

Telephone #: _____ Fax #: _____

Website/Email: _____

Fees:

REFERENCES

Vendor : _____

EXPERIENCE:

School District/ Private School	Dates of Service	Contact Name	Telephone #	E-mail

Other Entities	Dates of Service	Contact Name	Telephone #	E-mail

Signature

Date

** Use additional pages if necessary

AFFIDAVIT
THIS FORM MUST BE SIGNED AND NOTARIZED

_____, being duly sworn, deposes and says, that as an

Owner/operator of : _____:

I hereby further represent to the South Orangetown Central School District that (check any that apply)

_____ (A) The criminal history check will reveal that the owners/officers of this corporation have no criminal history.

_____ (B) The criminal history check will indicate that any of the owners/officers have been convicted of a crime.

_____ (C) The criminal history check will indicate that any of the owners/officers have a pending criminal charge

_____ (D) The corporation and or officers/owners have had any lawsuits filed against them

_____ (E) The corporation and or officers/owners have any pending lawsuits filed against them

If any of the above (B-C) were checked, I hereby provide the following details explaining my answer. Include at the minimum, the date(s) of conviction(s) and /or charge(s); for what crime(s) you were convicted or charged with; the jurisdiction(s) by which you were convicted or charged.

If any of the above (D-E) were checked, I hereby provide the following details explaining my answer. Include at the minimum, the date(s) the lawsuit(s) was filed; the reason for the lawsuit(s); the jurisdiction(s) where the lawsuit(s) was filed and the outcome(s) of the lawsuit(s).

I understand that my completion and submission of this Affidavit is just one part of the proposal process. I certify that my statements in this Affidavit and in any explanatory enclosures are, to the best of my knowledge and belief, true and correct, and that any omission and/or misstatement of any material fact(s) may cause the District to: (A) reject the submission of this proposal, (B) revoke any award of contract from the Board of Education; and/or terminate the contract and any fees pending.

Subscribed and sworn to before me

this ____ day of _____, 201_

(Person, Firm, or corporation)

Notary Public

(Authorized Signature)

CONFLICT OF INTEREST CERTIFICATION
THIS FORM MUST BE SIGNED AND NOTARIZED

Name of Proposer _____

Business Address _____

Telephone Number _____ Date of Proposal _____

The proposer above mentioned declares and certifies:

First That the said proposer is of lawful age and the only one interested in this proposal, and that no one other than said proposer has any interest herein.

Second That this proposal is made without any previous understanding, agreement or connection with any other person, firm, or corporation making a proposal for the same purpose, and is in all respects fair and without collusion or fraud.

Third That no member of the Board of Education of the South Orangetown Central School District nor any officer or employee or person whose salary is payable as a whole or in part from the treasury of said Board of Education is directly or indirectly interested in this proposal or in the supplies, materials, equipment, work, or services to which it relates, or in any portion of the profits thereof.

Fourth That said proposer has carefully examined the instructions, schedules, and specifications prepared under the direction of the board of Education, and will, if successful in this proposal, furnish and deliver at the prices proposed and within the time stated, all materials, supplies, apparatus, goods, wares, merchandise, services, or labor for which this proposal is made.

Fifth That the prices quoted are net and exclusive of all federal, state, and municipal sales and excise taxes.

Sixth The following non-collusive proposal certification applies to this proposal.

Subscribed and sworn to before me

this ____ day of _____, 201_

(Person, Firm, or corporation)

Notary Public

(Authorized Signature)

NON-COLLUSIVE PROPOSAL CERTIFICATION

THIS FORM MUST BE SIGNED AND NOTARIZED

By Chapter 675 of the Laws of 1966, Section 103-D, Statement of Non-Collusion in proposals and request for proposals to political subdivision of the State: Every proposal made to a political subdivision of the state or any public department, agency or official thereof where competitive proposals are required by statute, rule, regulation or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the proposer, and affirmed by such proposer as true under the penalties of perjury: Non-collusive proposal certification.

a) By submission of this proposal, each proposer and each person signing on behalf of any proposer certifies and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

- 1) The prices in this proposal have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor, or potential competitor.
- 2) Unless otherwise required by law, the prices which have been quoted on this proposal have not been knowingly disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor or potential competitor, and
- 3) No attempt has been made or will be made by the proposer to induce any other person, partnership or corporation to submit or not to submit a proposal for the purpose of restricting competition.

b) Any proposal made by a corporate proposer shall be deemed to have been authorized by the board of directors of the proposer, and such authorization shall be deemed to include the signing and submission of the proposal and the including therein of the certificate as to non-collusion as the act and deed of the corporation.

Furthermore, that the proposer is legally competent and authorized to submit a proposal; that said proposer has carefully examined the instructions, schedules and specifications and if successful will furnish and deliver, at the prices proposed and within the time stipulated, all the materials, supplies, apparatus, goods, service and labor for which this proposal is made; that in the event of the failure of the undersigned proposer to perform the services contained in the proposal the Board of Education of the South Orangetown CSD will implement the controls as outlined in the performance bond; that the proposer agrees to comply with applicable labor and other laws as detailed in the request for proposal.

Subscribed and sworn to before me

this ____ day of _____, 201_

(Person, Firm, or corporation)

Notary Public

(Authorized Signature)

Commission Expires _____

HOLD HARMLESS AGREEMENT
THIS FORM MUST BE SIGNED AND NOTARIZED

IT IS HEREBY AGREED AND UNDERSTOOD THAT THE PROPOSER AGREES TO HOLD HARMLESS AND INDEMNIFY THE SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT, THEIR BOARD OF EDUCATION, ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT FROM ANY LAWSUIT, ACTION, PROCEEDING, LIABILITY, JUDGMENT, CLAIM, OR DEMAND WHICH MAY ARISE OUT OF:
ANY INJURY TO PERSON OR PROPERTY SUSTAINED BY THE PROPOSER, ITS AGENTS, SERVANTS, OR EMPLOYEES, OR ANY PERSON, FIRM, OR CORPORATION EMPLOYED DIRECTLY OR INDIRECTLY BY THEM UPON OR IN CONNECTION WITH THEIR PERFORMANCE UNDER THE CONTRACT.

HOWEVER CAUSED, ANY INJURY TO PERSON OR PROPERTY SUSTAINED BY ANY PERSON, FIRM, OR CORPORATION, CAUSED BY ANY ACT, DEFAULT, ERROR, OR OMISSION OF THE CONTRACTOR, ITS AGENTS, OR EMPLOYEES OR ANY PERSON, FIRM, OR CORPORATION, DIRECTLY OR INDIRECTLY EMPLOYED BY THEM UPON OR IN CONNECTION WITH PERFORMANCE UNDER THE CONTRACT.

THE ASSUMPTION OR INDEMNITY, LIABILITY, AND LOSS HEREUNDER SHALL SURVIVE CONTRACTOR'S COMPLETION OF SERVICE OR OTHER PERFORMANCE HEREUNDER AND ANY TERMINATION OF THIS CONTRACT.

THE CONTRACTOR AT ITS OWN EXPENSE AND RISK SHALL DEFEND ANY SUCH LEGAL PROCEEDINGS THAT MAY BE BROUGHT AGAINST THE SCHOOL DISTRICT, THE BOARD OF EDUCATION, OR ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT ON ANY CLAIM OR DEMAND, AND SHALL SATISFY ANY JUDGMENT THAT MAY BE RENDERED AGAINST THE SCHOOL DISTRICT, THE BOARD OF EDUCATION, OR ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT.

THIS INDEMNIFICATION, DEFENSE, AND HOLD HARMLESS AGREEMENT SHALL APPLY TO ANY LAWSUIT, ACTION, PROCEEDING, LIABILITY, JUDGMENT, CLAIM, OR DEMAND, OR WHATEVER NAME OR NATURE, NOTWITHSTANDING THAT CONTRACTOR MAY DEEM THE SAME TO BE FRIVOLOUS OR WITHOUT MERIT. IT IS INTENDED THAT THIS AGREEMENT BE INTERPRETED IN THE BROADEST MANNER POSSIBLE SO AS TO INSULATE ALL OF THE ENTITIES, PARTIES, AND INDIVIDUALS NAMED

ABOVE FROM ANY LIABILITY, COST, OR JUDGMENT, MONETARY OR OTHERWISE, AS THE SAME MAY RELATE TO THE PERSONNEL AND SERVICES PROVIDED BY THE CONTRACTOR.

Subscribed and sworn to before me

this ____ day of _____, 201_ _____
(Person, Firm, or corporation)

Notary Public

(Authorized Signature)

IRAN DIVESTMENT ACT OF 2012 CERTIFICATION FORM
THIS FORM MUST BE SIGNED AND NOTARIZED

In order to be considered a responsible proposer, entities must certify that they are not on the list created and maintained by the State Office of General Services cataloging significant investment in the Iranian energy sector. Such statement may be submitted electronically pursuant to General Municipal Law §103(1).

Entities that cannot make this certification may only be awarded the proposal if:

1. The entity’s investment activities in Iran were made before April 12, 2012; the investment activities in Iran have not been expanded or renewed after that date; and the entity has adopted, publicized, and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
2. The district makes a determination, in writing, that the goods or services are necessary for the district to perform its functions and that, absent such an exemption, the district would be unable to obtain the goods or services for which the contract is offered.

By submission of this proposal, each proposer and each person signing on behalf of any proposer certifies, and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each proposer is not on the list created pursuant to paragraph (b) of subdivision 3 of section 165-a of the state finance law.

Subscribed and sworn to before me

this ____ day of _____, 201_

(Person, Firm, or corporation)

Notary Public

(Authorized Signature)

Commission Expires _____

Instructions for the Requester of Form W-9

(Rev. January 2011)

Request for Taxpayer Identification Number and Certification



Department of the Treasury
Internal Revenue Service

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

What's New

New checkboxes. Generally, for any sale of a covered security acquired by an S corporation (other than a financial institution) after December 31, 2011, brokers will be required to report gross proceeds and basis information to S corporations and may not treat them as exempt recipients. New tax classification checkboxes have been added for S corporation and Trust/estate. The Form W-9 is revised to allow S corporations sufficient time to provide new certifications to brokers indicating their non-exempt status. Also, disregarded entity was removed as a tax classification for limited liability companies.

Reminders

- The backup withholding rate is 28% for reportable payments.
- The IRS website offers TIN Matching e-services for certain payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See *Purpose of Form* on Form W-9.)

Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome any presumptions of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- 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,
- Any estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome any presumptions of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

Advise foreign persons to use the appropriate Form W-8. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, U.S. Tax Guide for Aliens, for more information.

Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

Payee's agent. A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Electronic system. Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.



For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following.

- Announcement 98-27, which is on page 30 of Internal Revenue Bulletin 1998-15 at www.irs.gov/pub/irs-irbs/irb98-15.pdf.
- Announcement 2001-91, which is on page 221 of Internal Revenue Bulletin 2001-36 at www.irs.gov/pub/irs-irbs/irb01-36.pdf.

Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly state (as shown on the official Form W-9) that under penalties of perjury:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income, and
3. The payee is a U.S. person.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a separate signature line just for the certifications satisfies the requirement that the certifications be clearly stated.

If a single signature line is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

If you use a substitute form, you are required to provide the Form W-9 instructions to the payee only if he or she requests them. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the *Certification* on Form W-9. You can replace "defined

below" with "defined in the instructions" in item 3 of the *Certification* on Form W-9 when the instructions will not be provided to the payee except upon request. For more information, see Rev. Proc. 83-89, 1983-2 C.B. 613; amplified by Rev. Proc. 96-26, which is on page 22 of Internal Revenue Bulletin 1996-8 at www.irs.gov/pub/irs-irbs/irb96-08.pdf.

TIN Applied for

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

Reserve rule. You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the payee reserves an amount equal to the current year's backup withholding rate on all reportable payments made to the account.

Alternative rule. You may also elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

Option 1. Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

Option 2. Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.



The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.

Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.

If you do not collect backup withholding from affected payees as required, you may become liable for any uncollected amount.

Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are not required to backup withhold on any payments you make if the payee is:

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, agencies, 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 types of payments are exempt from backup withholding as indicated for items 1 through 15 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 9.

Broker transactions. All payees listed in items 1 through 5 and 7 through 13 are exempt. Also, C corporations are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 5 are exempt.

Payments reportable under sections 6041 and 6041A. Only payees listed in items 1 through 7 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Payments for services paid by a federal executive agency. (See Rev. Rul. 2003-66, which is on page 1115 of Internal Revenue Bulletin 2003-26 at www.irs.gov/pub/irs-irbs/irb03-26.pdf.)

Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations. The following payments are generally exempt from backup withholding.

Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

Interest payments

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.



After 2011, backup withholding will apply to certain payment card transactions by a qualified payment card agent under section 6050W.

Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or
2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line of the information return only the name of the payee whose TIN is shown on Form W-9. You may show the names of any other individual payees in the area below the first name line on the information return.



For more information on the names and TINs to use for information reporting, see section J of the General Instructions for Certain Information Returns.

Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. (See *Taxpayer Identification Number (TIN) Matching*, later.) You may have to send a "B" notice to

the payee to solicit another TIN. Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), contains copies of the two types of "B" notices.

Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, K, MISC, OID, and/or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered and is accessible through the IRS website. Go to IRS.gov and enter e-services in the search box. It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) notices and penalty notices.

Additional Information

For more information on backup withholding, see Pub. 1281.

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: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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.

Social security number									

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

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 ▶
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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.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

INDEPENDENT CONTRACTOR CERTIFICATION

Name

Dates of Service

Service to be provided

Requesting Administrator

Circle Either YES or NO for each question		
Does the employer have the right to control, supervise or direct the individual performing the services, not only as to result but as to how assigned tasks are to be performed?	YES	NO
Does the individual report to a certain person or department at the beginning or during each work day?	YES	NO
Does the individual receive instructions as to what work to perform each day?	YES	NO
Are the individual's decisions subject to review by the employer?	YES	NO
Does the employer set the hours to be worked?	YES	NO
Does the individual work at established and fixed hours?	YES	NO
Does the employer maintain time records for the individual?	YES	NO
Has the employer established a formal job description for the position?	YES	NO
Has the employer's governing board formally created the position with the approval of the local civil service commission where necessary?	YES	NO
Does the employer have the right to require the individual to be trained?	YES	No
Does the employer provide the individual with permanent workspace and facilities (e.g., office, supplies, clerical assistance, etc.)?	YES	No
Is the individual covered by a contract negotiated between union and the employer?	YES	NO
Does the individual have a personal employment contract with the employer?	NO	YES
Does the employer pay the individual salary or wages through the employer's payroll system?	YES	No
Does the employer pay the individual for the performance of services through the submission of a voucher?	NO	YES

**POLICY 6741
EXHIBIT 3**

Are tax withholding and employee benefit deductions made from the individual's paychecks?	YES	No
Does the individual receive any fringe benefits (e.g., Health insurance, sick or vacation time)?	YES	No
Is the individual authorized to hire others, at the expense of the individual or a third party, to assist the individual in performing work for the employer?	NO	YES
Is the individual concurrently performing substantially the same services for other public employers?	NO	YES
Is the individual also employed or associated with another entity that provides services to the employer by contract, retainer or other agreement?	NO	YES
Does the individual provide similar services to the public?	NO	YES

For All New Hires: If it is determined that the individual is rendering service as an employee and, therefore, may be eligible for credit with the Retirement System, you must submit this form, as well as supporting documentation to the Director of Human Resources.

I, the Director of Human Resources for the South Orangetown Central School District, have reviewed and completed this Certification and I certify that I have determined that the individual IS NOT an employee.

Signed By: _____

Date: _____

Print Name: _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

**INSTRUCTIONS FOR INDEPENDENT CONTRACTOR SERVICES AGREEMENT
(NON-EMPLOYEE OF THE DISTRICT)**

Independent Contractor Services Agreement: to be completed by Administrator whenever there is a need for services to be provided to the District by any individuals, corporations, partnerships, etc. providing independent contractor/consulting services.

**ALL PAPER WORK MUST BE COMPLETED AND SUBMITTED
AT A MINIMUM OF SIX WEEKS PRIOR TO THE START OF SERVICE**

1. Requisition is submitted to the Purchasing Department with the following back-up:
 - a. In accordance with the District policy for Contracting for Professional Services 6741 – If services to be provided are Professional services requiring special skill and/or training (i.e. legal, medical, auditing, pedagogical, food service consultants, web-site design/maintenance) refer to Policy 6741, its regulations and exhibits.
 - b. If services to be provided are not professional services (i.e. ringers, sound assistants, repair services, certain continuing education providers) refer to Policy 6700 regulations and exhibits.
 - c. Complete Independent Contractor Services Agreement, if the provider does not have a contract.
2. Packet should be submitted to Human Resources for review:
 - a. Independent Contractor Certification Form (6741E-3) to be completed by the Human Resources department to insure that the contractor is independent and cannot be considered an employee
 - b. Fingerprinting required: generally if the contractor is working with students for 5 days or more, fingerprinting will be required as per Part 87 of the Regulations of the Commissioner of Education and the Safe Schools Against Violence in Education (SAVE) legislation (Chapter 180 of the Laws of 2001)
 - c. Board of Education approval required: If cumulative services for the school year are greater than \$3,000, it will be placed on the BOE agenda prior to signing the contract and approving a purchase order –(see item 4-a)
 - d. Once reviewed, HR will submit to the Purchasing Agent with all documentation
3. Purchasing Agent will review the documents:
 - a. Independent Contractor vs. Employee Certification
 - b. Liability Insurance, if required
 - c. Sign Independent Contractor Services Agreement
4. Final package will go back to HR:
 - a. For placement on BOE agenda, if required
 - b. If BOE approval is not required paperwork will be finalized and filed in HR with copies going back to administrator with approved purchase order
5. After services begin:
 - a. Administrator must submit an invoice on the independent contractor's letterhead to the Business Office.
 - b. It is the responsibility of the requesting administrator to track the expenses of the independent contractor to prevent exceeding the approved amount.
 - c. Business Office makes payment for services to the independent contractor in accordance with the approved Agreement.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

INDEPENDENT CONTRACTOR - SERVICES AGREEMENT

BY AND BETWEEN THE BOARD OF EDUCATION OF THE SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT, with offices at 160 Van Wyck Road, Blauvelt, New York, hereinafter referred to as the "District," and _____, hereinafter referred to as the "Independent Contractor":

WHEREAS, the District desires to engage the services of the Independent Contractor, on a non-exclusive basis, to provide services as _____(hereinafter referred to as "Independent Contractor Services") for the District during the 20____ -20____ school year and the Independent Contractor desires to be so engaged, under the following terms and conditions:

1. This Agreement supersedes all other agreements between the parties, either oral or in writing, with respect to the subject matter herein. Any understanding or promise not contained herein shall not be valid or binding, unless agreed to, in writing, by both parties.
2. The Independent Contractor agrees to provide services to the District in accordance with New York State Law. Services under this Agreement are to be provided to:

- Students 5 days or less more than 5 days
- Adult Community Members
- School District Staff Members

at the following location(s): _____ during the following schedule:

Start date _____ End date _____ Total number of sessions _____ Length of each session _____

3. The District shall pay the Independent Contractor:

\$ _____ per day hour session task

for services provided in accordance with this Agreement.

Services under this Agreement shall not exceed the sum of \$ _____.

4. The Independent Contractor shall maintain documentation in compliance with state and federal laws and regulations and agrees to provide the District with such oral or written reports as may from time to time be requested by the District.
5. The District shall provide the Independent Contractor with all documentation and information necessary for the Independent Contractor to provide services to the District, which information shall not be disclosed to any third party without the District's consent.
6. The District shall provide the Independent Contractor with access to, but not exclusive use of, office space, telephone, computer, printer, copier and appropriate software, as well as access to the District's files and records as may be needed to perform the services called for by this Agreement, when the Independent

POLICY 6741
Exhibit 4

Contractor is on the District's premises. The parties agree that the Independent Contractor is responsible for maintaining the Independent Contractor's own office, computer, printer, software and supplies outside of the District.

7. The services under this Agreement shall be performed only by the Independent Contractor, who is licensed, certified, or professionally qualified to provide such services under the laws and regulations of New York State, if applicable.
8. The services provided pursuant to this Agreement shall be performed in accordance with the standard of skill, ethics and practice required of persons providing such services in the State of New York and the Independent Contractor will, at all times, comply with all laws and regulations governing the provision of such services, including but not limited to, licensing, certification and educational requirements.
9. The Independent Contractor shall submit bills to the District on a bi-monthly basis, stating the dates, specific hours of service actually rendered referencing the name(s) of the student(s) who received the service on a form to be issued by the District, if applicable (copy attached). The District shall verify that the services have been rendered and pay the Independent Contractor within thirty (30) days of submission of such bills. Time spent on note writing, preparation, travel, and waiting time is acknowledged to be non-compensable. The Independent Contractor agrees that they will not, under any circumstances, bill the student for such services or otherwise seek reimbursement for such services.
10. The Independent Contractor shall not be paid for scheduled services in the event the District notifies the Independent Contractor at least twenty-four (24) hours prior to the Independent Contractor's arrival at the site or in the event of inclement weather or emergency necessitating the closing of school.
11. This Agreement does not create an employee/employer relationship between the parties. It is the parties' intention that the Independent Contractor will not be the District's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payment provisions, Federal Insurance Contribution Act (FICA), the Social Security Act, the Federal Unemployment Tax Act (FUTA), the provisions of the Internal Revenue Code, the New York State Revenue and Taxation Laws, the New York State Workers' Compensation Law, the New York State Unemployment Insurance Law and any other payments and contributions, including contributions to a retirement system or plan.
12. The Independent Contractor will retain sole and absolute discretion in the judgment of the manner and means of carrying out the services, activities and responsibilities hereunder. The Independent Contractor will carry out services, activities and responsibilities hereunder within professional guidelines and exercising good professional judgment. The Independent Contractor agrees to be a separate and independent enterprise from the District who has full opportunity to find other business and that a high level of skill will be necessary to perform the work. The District shall not be liable for any obligation incurred by the Independent Contractor, if any, including, but not limited to unpaid minimum wages and/or overtime premiums.
13. The Independent Contractor agrees that it will not discriminate with respect to the provision of services on the grounds of race, religion, creed, color, national origin, sex, disability or other non-merit factors, nor discriminate against any individual on such grounds.
14. This Agreement shall be effective commencing the date this Agreement is approved by the Board of Education and shall terminate on the last day of school during the school year noted on page 1 of this Agreement, unless sooner terminated hereunder.

15. This Agreement may be terminated by mutual agreement of the parties, or upon thirty (30) days prior written notice by either party to the other party. Such notice shall be deemed given if sent to a party by certified mail, return receipt requested, to the address set forth above, or if personally delivered to such party.
16. This Agreement shall be construed in accordance with the laws of the State of New York. In the event that any provision hereof is deemed unenforceable by a court of competent jurisdiction, the other provisions shall nevertheless remain in effect.
17. This Agreement contains the entire understanding between the parties with reference to the matters contained herein. No amendments to this Agreement shall be valid unless made in writing and signed by both parties.
18. Defense and Indemnification: to the fullest extent permitted by law, Contractor shall indemnify and hold harmless South Orangetown CSD and its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of the services under the agreement, provided that any claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom and caused in whole or in part by any negligent act or omission of contractor, anyone directly or indirectly employed by contractor or anyone for whos acts the contractor may be liable, and regardless of whether or not it is caused in part by a party indemnified hereunder. The obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity that would otherwise exist as to any part or person described in the paragraph.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement.

REQUESTED BY:

Signature of School District Administrator

Date

Printed Name & Title

INDEPENDENT CONTRACTOR: I hereby agree to the terms and conditions of this Agreement. I hereby acknowledge that I have been informed by the South Orangetown Central School District that an Independent Contractor is not a member of the New York State Teachers' Retirement System or the New York State and Local Retirement System for the services performed under this Agreement. I acknowledge that I am solely responsible for the payment of state and federal income taxes applicable to payments received under this Agreement. I am aware that I am not entitled to health insurance, workers' compensation insurance, unemployment insurance, disability insurance, or other benefits.

Independent Contractor's Signature

Date

Printed Name

ACCEPTED BY:

ACCEPTED BY:

Director of Human Resources Date

Purchasing Agent Date

Fingerprinting Requirement, as per the requirements of the Commissioner of Education and the Safe Schools Against Violence in Education (SAVE) Legislation (Chapter 180 of the Laws of 2001)

YES NO

Insurance Required:

YES NO

- General Liability - \$1m per occurrence/\$2 m aggregate
- Automobile Liability - \$1m combined single limit
- Excess Insurance - \$3 m
- Professional Errors & Omissions - \$1m per occurrence/\$2m aggregate

Board of Education Approval Date _____

Instructions for the Requester of Form W-9

(Rev. January 2011)

Request for Taxpayer Identification Number and Certification



Department of the Treasury
Internal Revenue Service

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

What's New

New checkboxes. Generally, for any sale of a covered security acquired by an S corporation (other than a financial institution) after December 31, 2011, brokers will be required to report gross proceeds and basis information to S corporations and may not treat them as exempt recipients. New tax classification checkboxes have been added for S corporation and Trust/estate. The Form W-9 is revised to allow S corporations sufficient time to provide new certifications to brokers indicating their non-exempt status. Also, disregarded entity was removed as a tax classification for limited liability companies.

Reminders

- The backup withholding rate is 28% for reportable payments.
- The IRS website offers TIN Matching e-services for certain payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See *Purpose of Form* on Form W-9.)

Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome any presumptions of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- 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,
- Any estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome any presumptions of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

Advise foreign persons to use the appropriate Form W-8. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, U.S. Tax Guide for Aliens, for more information.

Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

Payee's agent. A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Electronic system. Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.



For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following.

- Announcement 98-27, which is on page 30 of Internal Revenue Bulletin 1998-15 at www.irs.gov/pub/irs-irbs/irb98-15.pdf.
- Announcement 2001-91, which is on page 221 of Internal Revenue Bulletin 2001-36 at www.irs.gov/pub/irs-irbs/irb01-36.pdf.

Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly state (as shown on the official Form W-9) that under penalties of perjury:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income, and
3. The payee is a U.S. person.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a separate signature line just for the certifications satisfies the requirement that the certifications be clearly stated.

If a single signature line is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

If you use a substitute form, you are required to provide the Form W-9 instructions to the payee only if he or she requests them. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the *Certification* on Form W-9. You can replace "defined

below" with "defined in the instructions" in item 3 of the *Certification* on Form W-9 when the instructions will not be provided to the payee except upon request. For more information, see Rev. Proc. 83-89, 1983-2 C.B. 613; amplified by Rev. Proc. 96-26, which is on page 22 of Internal Revenue Bulletin 1996-8 at www.irs.gov/pub/irs-irbs/irb96-08.pdf.

TIN Applied for

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

Reserve rule. You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the payee reserves an amount equal to the current year's backup withholding rate on all reportable payments made to the account.

Alternative rule. You may also elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

Option 1. Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

Option 2. Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.



The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.

Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.

If you do not collect backup withholding from affected payees as required, you may become liable for any uncollected amount.

Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are not required to backup withhold on any payments you make if the payee is:

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, agencies, 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 types of payments are exempt from backup withholding as indicated for items 1 through 15 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 9.

Broker transactions. All payees listed in items 1 through 5 and 7 through 13 are exempt. Also, C corporations are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 5 are exempt.

Payments reportable under sections 6041 and 6041A. Only payees listed in items 1 through 7 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Payments for services paid by a federal executive agency. (See Rev. Rul. 2003-66, which is on page 1115 of Internal Revenue Bulletin 2003-26 at www.irs.gov/pub/irs-irbs/irb03-26.pdf.)

Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations. The following payments are generally exempt from backup withholding.

Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

Interest payments

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.



After 2011, backup withholding will apply to certain payment card transactions by a qualified payment card agent under section 6050W.

Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or
2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line of the information return only the name of the payee whose TIN is shown on Form W-9. You may show the names of any other individual payees in the area below the first name line on the information return.



For more information on the names and TINs to use for information reporting, see section J of the General Instructions for Certain Information Returns.

Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. (See *Taxpayer Identification Number (TIN) Matching*, later.) You may have to send a "B" notice to

the payee to solicit another TIN. Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), contains copies of the two types of "B" notices.

Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, K, MISC, OID, and/or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered and is accessible through the IRS website. Go to IRS.gov and enter e-services in the search box. It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) notices and penalty notices.

Additional Information

For more information on backup withholding, see Pub. 1281.

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: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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.

Social security number									

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

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 ▶
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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.

South Orangetown Central School District

CONFERENCE REQUEST PROCEDURES

All Personnel must adhere to the following:

Requestor's responsibility:

- Discuss conference with your Administrator
- Complete the Conference Request Form or Log on to My Learning Plan for all BOCES conferences.
- Submit request to Administrator.

Administrator's responsibility:

- Ask designee to complete and submit requisitions for all pre-payments, fees, and reimbursable expenses, as entered on Conference form or My Learning Plan Conference Form. (Allow 30 days to process this request.)
- Review the Conference Request Form and related requisitions for completeness and appropriateness.
- Approve Conference Request and any related pending requisitions.
- Indicate budget code being utilized for funding.

When approved, Requestor shall:

- Log onto AESOP, if a substitute is required, to make necessary arrangements for coverage.
- Register for Conference

After Conference, Requestor shall:

- Complete Final Expenses section of conference form.
- Submit requests for authorized reimbursements immediately after conference accompanied by all original, itemized receipts to administrator.

Administrator shall:

- Review expenses and itemized receipts
- Approve requestors final expenses
- Forward receipts and signed receiving copy of Purchase Order to the Business Office.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Request for Conference Attendance

(excluding BOCES conferences requested through My Learning Plan)

THIS FORM IS TO BE USED BY ALL SOUTH ORANGETOWN EMPLOYEES, INCLUDING ADMINISTRATORS

NAME: _____

SCHOOL: _____ **DATE(S) OF CONFERENCE:** _____

DATE OF REQUEST: _____ **DEPT:** _____

CONFERENCE NAME: _____

LOCATION: _____ **WEBSITE:** _____

DESCRIPTION: _____

HOW MANY CONFERENCES HAVE YOU TAKEN THIS YEAR? _____

Conferences, meetings, and emergency trips must be approved in advance. Completed Conference Form must be approved and sent to the Business Office before registration is permitted. It is the desire of the Board of Education to allow as many staff members as possible to attend conferences within the constraints of the budget.

Attach a copy of the conference flyer for ALL conferences.

Are you willing to share your experiences with other staff members? Yes _____ No _____

Will you require a substitute? Yes _____ No _____

SOURCE OF FUNDING (Enter Budget Code): _____

APPROVALS: Teachers require Principal and Assistant Superintendent and/or Director of Special Education approval. Administrators require Superintendent approval.

This conference request is _____ **approved** _____ **disapproved**

Administrator Signature: _____

This conference request is _____ **approved** _____ **disapproved**

Assistant Superintendent of Curriculum: _____

This conference request is _____ **approved** _____ **disapproved**

Director of Special Education (if required): _____

This conference request is _____ **approved** _____ **disapproved**

Superintendent: _____

Registration to the Conference is the Responsibility of the Attendee

EXPENSES

PRE-PAYMENT

- Requires 10 days for the Business Office to process.
- If a check is required for advance payment the following must be attached
 - registration form
 - requisition stating, "Check to accompany order"
 - date check is required by
- Allowable pre-payment items: Conference fees including registration, hotel reservations and transportation.

MILEAGE/TRANSPORTATION

- Actual car mileage is reimbursable at .54 cents per mile as of January 1, 2016.
- Original receipts must be submitted for parking fees and tolls.
- Mileage reimbursement is total miles driven less standard commute.*
*Standard commute to work – If you leave from home to travel to a destination other than your normal workplace, you must deduct your standard commute to work from the mileage. IRS does not allow reimbursement of the standard commute. The standard commute represents the miles traveled each day from home to work.

HOTEL, MEALS, AND OTHER EXPENSES

- Refer to District policy 6830 – Expense Reimbursement.
- All personal expenses will adhere to the guidelines set forth by the federal and state per diem rate.
- Go to www.gsa.gov/mie for specific rate information based upon travel location.
- For lodging within New York, please fill out a New York State Exemption Certificate for tax on occupancy of hotel rooms (form ST-129).
- This form, along with the District's tax exempt letter, is to be presented when you check-in.

**Membership in the organization will not be reimbursed.*

ESTIMATED EXPENSES

Registration Fee: \$ _____

Transportation: \$ _____

Lodging: \$ _____

Meals: \$ _____

Mileage: \$ _____

Tolls: \$ _____

Other (explain) \$ _____

Estimated Total \$ _____

FINAL EXPENSES

- Submit immediately after conference attendance
- attach all original receipts, original checks, conference report, and original conference approval form.

*****Claims not submitted within two months after the conference will be denied.*****

FINAL EXPENSES

Registration Fee: \$ _____

Transportation: \$ _____

Lodging: \$ _____

Meals: \$ _____

Mileage: \$ _____

Tolls: \$ _____

Other (explain) \$ _____

Total Expenses \$ _____

Signature of Claimant _____ **Date** _____

Approval of Administrator

Signature _____ **Date** _____

DISTRICT GOALS (Select at least one)

Advance 21st Century Learning

_____ Advance critical thinking, collaboration or problem solving

_____ Use technology tools to advance student learning

Meet the needs of Diverse Learners

_____ Differentiated instruction

_____ High ability learners

_____ Response to intervention

_____ Special Education tools and strategies

Advance Student Literacy

- Balanced literacy
- Digital literacy
- Enhanced literacy skills
- Reading and/or writing in content areas

Respect and responsibility

- Developing character skills
- Enhance classroom management skills

HOURS/CREDITS

- **Enter the number of hours and/or credits you are seeking for this activity**

Hours: _____ **Credits:** _____

PURPOSE(Select one)

- Graduate credit for salary movement
- In-service credit – salary movement
- In-service credit for stipend (not during the school year)
- Professional development for 175/75 hour reporting
- District requirement
- Individual professional development (conferences)
- Other

COMMENTS



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Exemption Certificate
 Tax on occupancy of hotel or motel rooms

ST-129
 (4/12)

This form may only be used by government employees of the United States, New York State, or political subdivisions of New York State.

Name of hotel or motel		Dates of occupancy		
		From:	To:	
Address (number and street)	City	State	ZIP code	Country

Certification: I certify that I am an employee of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated below; that the charges for the occupancy of the above business on the dates listed have been or will be paid for by that governmental entity; and that these charges are incurred in the performance of my official duties as an employee of that governmental entity. I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document, and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the vendor is a trustee for, and on account of, New York State and any locality with respect to any state or local sales or use tax the vendor is required to collect from me; that the vendor is required to collect such taxes from me unless I properly furnish this certificate to the vendor; and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

Governmental entity (federal, state, or local)		Agency, department, or division		
Employee name (print or type)	Employee title	Employee signature	Date prepared	

Instructions

Who may use this certificate

If you are an employee of an entity of New York State or the United States government and you are on official New York State or federal government business and staying in a hotel or motel, you may use this form to certify the exemption from paying state-administered New York State and local sales taxes (including the \$1.50 hotel unit fee in New York City). This **does not** include locally imposed and administered hotel occupancy taxes, also known as *local bed taxes*.

New York State governmental entities include any of its agencies, instrumentalities, public corporations, or political subdivisions.

Agencies and instrumentalities include any authority, commission, or independent board created by an act of the New York State Legislature for a public purpose. Examples include:

- New York State Department of Taxation and Finance
- New York State Department of Education

Public corporations include municipal, district, or public benefit corporations chartered by the New York State Legislature for a public purpose or in accordance with an agreement or compact with another state. Examples include:

- Empire State Development Corporation
- New York State Canal Corporation
- Industrial Development Agencies and Authorities

Political subdivisions include counties, cities, towns, villages, and school districts.

The United States of America and its agencies and instrumentalities are also exempt from paying New York State sales tax. Examples include:

- United States Department of State
- Internal Revenue Service

Other states of the United States and their agencies and political subdivisions **do not** qualify for sales tax exemption. Examples include:

- the city of Boston
- the state of Vermont

To the government representative or employee renting the room

Complete all information requested on the form. Give the completed Form ST-129 to the operator of the hotel or motel upon check in or when you are checking out. You must also provide the operator with proper identification. Sign and date the exemption certificate. You may pay your bill with cash, with a personal check or personal credit card, with a government voucher, or with a government credit card.

Note: If, while on official business, you stay at more than one location, you must complete an exemption certificate for each location. If you are in a group traveling on official business, each person must complete a separate exemption certificate and give it to the hotel or motel operator.

To the hotel or motel operator

Keep the completed Form ST-129 as evidence of exempt occupancy by New York State and federal government employees who are on official business and staying at your place of business. The certificate should be presented to you when the occupant checks in or upon checkout. The certificate must be presented no later than 90 days after the last day of the first period of occupancy. If you accept this certificate after 90 days, you have the burden of proving the occupancy was exempt. You must keep this certificate for at least three years after the later of:

- the due date of the last sales tax return to which this exemption certificate applies; or
- the date when you filed the return

This exemption certificate is valid if the government employee is paying with:

- cash
- personal check or credit/debit card
- government voucher
- government credit card

Do not accept this certificate unless the employee presenting it shows appropriate and satisfactory identification.

Substantial penalties will result from misuse of this certificate.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Policy 6830

EXPENSE REIMBURSEMENT

School district employees, officials and members of the Board of Education will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and incurred while traveling for school related activities.

Only expenses necessary to the purpose of the travel shall be reimbursable. Transportation costs such as taxi cabs are allowable only for essential transportation. Mileage will be paid at the rate fixed by the federal Internal Revenue Service for business travel. Tax exemption certificates shall be issued and utilized as appropriate.

The Board shall approve attendance for board members at educational conferences and the board of education budget line at the reorganizational meeting.

The Superintendent shall determine, in the first instance, whether attendance by district staff at any conference or professional meeting is in the best interest of the district and eligible for reimbursement of expenses under this policy.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all receipts or other expense documentation, together with a copy of the approved conference, attendance request form, purchase order and evaluation report, and submit the same to the appropriate administrator, and after such claim has been audited and allowed.

Regulations concerning expense reimbursement shall be attached to this policy and shall be reviewed annually and revised as appropriate.

Ref: Education Law §§1604(27); 1709(30); 1804; 2118; 3023; 3028
General Municipal Law §77-b

Adopted: November 18, 2010

Regulation 6830-R EXPENSE REIMBURSEMENT

The district shall reimburse district employees, officials and members of the Board of Education for reasonable, actual and necessary out-of-pocket expenses incurred while traveling for school-related business upon receipt of a completed voucher with itemized receipts along with approved attendance form. The following rules shall guide the reimbursement of school-related travel expenses:

Transportation

- Travel shall be by the most economical method, whether by private automobile, school vehicle or common carrier such as bus, train or plane.
- If travel is by private automobile, mileage shall be reimbursed at the level approved by the Internal Revenue Service for business travel. Parking and tolls will also be reimbursed but gasoline will not. (Commutation on work days will be appropriately deducted.)
- Rental car expenses will be reimbursed only if authorized in advance. Receipts must be attached.
- Air travel is only allowed when determined by the Superintendent or administrator to be in the district's best interest. Air travel shall be reimbursed at the lowest feasible fare available and shall not exceed regular coach class fare. Travel arrangements should be made as soon as reasonably practicable so as to avoid payment of a higher fare due to a late booking.

Lodging

- Persons traveling on district-related business are expected to secure the most reasonable rate for necessary hotel accommodations for locations greater than 35 miles from the District. Reimbursements for lodging to conferences less than 35 miles from the District must be approved by the Board President for members of the board and the Superintendent, by the Superintendent for all administrators and by the administrator for all others. The district will reimburse for actual lodging fees up to the maximum lodging fee set by the federal government for that location.
- When the rate is pre-determined by the organization sponsoring the event, the traveler shall secure a room rate at no more than the pre-determined rate notwithstanding what the federal travel reimbursement rate is. Hotel accommodations at a rate other than the most reasonable rate or a pre-determined rate described above will be reimbursed only if approved by the Board President (for members of the board and the Superintendent) and the Superintendent (for all administrators) and the administrator (for all others) prior to the stay.

Meals

When meals are not provided as part of the conference registration, the cost of reasonable meals including gratuities may be reimbursed when itemized receipts are submitted. The maximum reimbursable meal charges, including gratuities, for persons traveling for district-related purposes will not exceed the federal per diem rate established for each primary destination in the

U.S. General Services Administration published at <http://www.gsa.gov/mie>. These rates are adjusted annually. The M&IE rates differ by travel location. View the per diem rate for your primary destination to determine which M&IE rates apply. Claims for travel-related expenses should be submitted within 30 days to the Business Office. Itemized receipts or detailed invoices are required for each item. Credit card statements are not

valid expense documentation.

Personal Expenses

The district does not reimburse persons traveling on district-related business for personal expenses including, but not limited to, pay television, hotel health club facilities, alcoholic beverages, theater and show tickets, and telephone calls and transportation costs unrelated to district business.

Policy adopted: November 18, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

MONTHLY MILEAGE FORM INSTRUCTIONS

Reimbursement is given for mileage incurred for the purposes of providing services to the District, above and beyond the daily standard commute (i.e. the number of miles traveled between home and SOCSO). The standard commute will be applied each time there is travel between the home location and work location.

Mileage is reimbursed at the IRS (Internal Revenue Service) rate for mileage. As of January 1, 2016 the IRS has set the mileage rate as \$0.54 cents per mile

Travel claims must be approved by an administrator and submitted with all related receipts **MONTHLY.**

Please set up the appropriate, purchase order at the start of the school year.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

MONTHLY MILEAGE EXPENSE RECORD

Date	From	To	Reason for travel	Miles Traveled To meeting/ event	Less Standard Commute If applicable	Reimbursab Miles	Mileage Rate	Reimbursement	
							.54		
							.54		
							.54		
							.54		
							.54		
							.54		
							.54		
							.54		
							.54		
							.54		
								<u>TOTAL</u>	

MILEAGE BETWEEN BUILDINGS:

TZHS to SOMS	1.78	SOMS to TZHS	1.78	WOS to TZHS	1.35	CL to TZHS	1.21	TZE to TZHS	2.51
WOS	1.35	WOS	2.78	SOMS	2.78	SOMS	0.98	SOMS	4.10
CL	1.21	CL	0.98	CL	2.15	WOS	2.15	WOS	2.66
TZE	2.51	TZE	4.10	TZE	2.66	TZE	3.28	CL	3.28
BOCES	7.46	BOCES	6.37	BOCES	7.27	BOCES	7.27	BOCES	8.45

Other locations – Please attach map and mileage information (i.e., mapquest, google maps)

REQUESTOR _____
 (please print)

SIGNATURE _____

ADMINISTRATOR'S APPROVAL _____

BUDGET CODE _____

BUSINESS OFFICE VERIFICATION _____

DATE _____

This form must be completed and submitted MONTHLY.

[] Required
 [X] Local
 [] Notice

MEALS AND REFRESHMENTS

The Board of Education recognizes that from time to time it may be necessary, and therefore appropriate to provide meals and/or refreshments at District meetings and/or events, which are being held during mealtimes (for the purpose of this policy, mealtime shall mean (a) lunch: 12pm to 1:30pm and (b) dinner: 6pm to 7:30pm). Any expenditure made on such meals and/or refreshments should be appropriately documented *including the date, purpose of the meeting and the group in attendance*, and submitted to the District's Business Office for the purpose of authorizing such expenditure prior to the event. A purchase order is required for all of these expenditures (petty cash may not be used for the purchase of meals and refreshments).

Meal requests may be approved when:

- *officers and/or employees of the district will be prevented from taking time off for food consumption due to a pressing need to complete the business at hand;*
- *the district is faced with business of an immediate nature and meetings of district employees are essential at mealtime;*
- *the district wishes to recognize the services provided by volunteers or other unsalaried members of the district (in such cases, however, only the meals of those being recognized may be reimbursed and the cost of the meals must be reasonable).*

Examples of such authorized categories of expenditures are light refreshments for (1) teacher orientation day at the beginning of each year (2) Community/District meetings (3) Reception of volunteers (4) Superintendent's Conference Day (5) Assessment day grading of tests (6) Board of Education meetings.

Ref: NY Constitution, Art. VIII, §1 (constitutional prohibition against gifts)
 Education Law §2118
 Ops. St. Compt. 77-667; 79-522; 82-66; 82-213 82-298; 83-57; 98-2

| Adoption date: November 18, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT**BOARD REGULATION****MEALS AND REFRESHMENTS**

Purchase Orders must be used for the purchase of all meals and refreshments including related items such as paper napkins, plates, etc.*

Petty Cash may not be used for the purchase of meals and refreshments.

The purchase order must clearly state the date, purpose of the meeting including how it is an appropriate expense in accordance with the Board Policy and identify the group in attendance.

The attached **Catering Reimbursement Form** must be used and attached to requisition. **INVOICES must be ITEMIZED OR THEY WILL NOT BE ACCEPTED for reimbursement.**

For purposes of this regulation mealtime shall mean:

Lunch 12 pm to 1:30 pm

Dinner 6 pm to 7:30 pm

In general food should not be provided unless it is for recognition of volunteers, staff development occurring during mealtime, work that must be conducted during mealtime. See attachment for examples of what is allowable and not allowable.

*Currently the District has the following vendors on file that will accept a purchase order:

Aramark
Del Arte's
Torino's Deli
Rueben's Bagels
Munno's Deli
Calabria Pizza

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

CATERING REIMBURSEMENT FORM

(Must be submitted with requisition)

DATE:
TIME:
LOCATION:
DEPARTMENT:
VENDOR:
CONTACT PERSON:
BUDGET CODE:
PURPOSE:

***Please attach complete list of attendees as well as meeting agenda or event program**

Administrator Signature: _____ Date: _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
MEALS AND REFRESHMENTS
SEPTEMBER 2005

(9170-E.2)

Examples	Per Auditors	Per Legal	FINAL DETERMINATION
Drinking water for staff	WATER FOUNTAINS/LARGE BOTTLES OK, NOT INDIVIDUAL BOTTLES	Okay	Okay - Water service will be reinstated
Food provided to students as part educational program, i.e. TZE Able, science lessons, COVE, TSP, etc.	OK IF ALLOWED FOR EDUCATIONAL PROGRAM	Okay	Okay if for educational purposes.
Food purchased for student clubs through General Fund, i.e., Induction society, Italian society, etc.	NOT ALLOWED	NOT ALLOWED	Not Allowed
Food purchased through student clubs through Extra-Curricular Funds	Okay	Okay	Okay
Purchase of food/items for resale by COVE Extra-curricular - Breakfast program vocational	NOT GENERAL FUND MONIES	As along as not general fund	Okay as long as not General Fund
Family Resource Center - purchase items for gift baskets	NOT ALLOWED	NOT ALLOWED	Not Allowed
Family Resource Center - purchase of food for community meetings	FULL COMMUNITY MEETINGS OK FOR COOKIES ETC.	Not meal time then it should not be allowed.	If meetings are being held with parents and they are not volunteers and it is not meal-time, then coffee only not food.
Interview Committees	LIMITED IE. COFFEE, COOKIES, SHOULD BE LIGHT MEAL ONLY NOT A FULL MEAL	Meal time - only light meal, deemed necessary	Okay - light meal if during mealtime.
Using Shoprite for coffee, cookies for school related meetings	YES, MUST KEEP RECEIPTS. ONLY WHERE WE SAID IT IS ALLOWED.	Only for volunteers who are assisting the SD, otherwise Should only be at meal-time	Only meal-time or for volunteers and work is being done
Staff Appreciation day	LIMITED IE. COFFEE, COOKIES	Okay-during mealtime	Okay - coffee, cookies only if it takes place during meal-time.
Assessment day grading tests	Okay-working during mealtime, don't want them to disburse but stay and continue working.	Okay	Okay-during meal-time only
Teacher Orientation day	Okay - beginning of year, during mealtime if staff development is being done	Okay	Okay- during meal-time if staff development
Superintendent's conference day	Okay -during mealtime if staff development is being done	Okay	Okay during meal-time if staff development is being done
Board Meetings	Light refreshments if meeting is taking place during mealtime	During the mealtime	Okay if meeting taking place during meal-time
Reception for Volunteers	Okay	Okay	Okay

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
MEALS AND REFRESHMENTS
SEPTEMBER 2005**

<u>Examples</u>	<u>Per Auditors</u>	<u>Per Legal</u>	<u>FINAL DETERMINATION</u>
<u>Breakfast meetings</u>	NO	No	Generally no breakfast will be reimbursed. Employees should eat breakfast prior to coming to work.
<u>Lunch meetings</u>	NO - UNLESS STAFF TRAINING	No-unless work has to be conducted through meal-time or involves staff development.	Not allowed unless staff development or work must be conducted through meal-time.
<u>Dinner meetings</u>	NO - UNLESS STAFF TRAINING	No-unless work has to be conducted through meal-time or involves staff development.	Not allowed unless staff development or work must be conducted through meal-time.
<u>Open house for parents and students</u>	NO	NO	Not Allowed
<u>Parent and staff training</u>	LIMITED I.E. COFFEE, COOKIES	Volunteers okay and limited	Limited volunteers who are being trained.
<u>Back to school night</u>	NO	No	No
<u>Food provided during non meal time</u>	NO	No	No
<u>Positive Promotions - awards, gifts for students/staff</u>	NO GIFTS FOR STUDENTS/STAFF ALLOWED, LIMITED REFRESHMENTS MAY BE OK	There is an opinion on this that nominal amounts may be expended on plaques or other mementos for extraordinary service.	Generally only plaques and items of recognition not gifts or refreshments.
	Note for items 17-19 if these meetings are approved off-site the participant may get reimbursed for reasonable meal costs.		Revise Conference form to provide lump sum reimbursement for meals with the appropriate documentation reflecting what has been purchased.

Comptrollers Opinion 72-175, 79-6-83-15, 83-57, 88-566, 90-06, 99-01

Suggested Process:

- Detail reason for purchase
- have participants sign and state purpose of needing food for a meeting.
- yes, should obtain a purchase order.
- yes!

USE OF STORE PURCHASE CARDS

The Board of Education does not permit use of multi-purpose credit cards, however, it does permit the use of certain store purchase cards. The Board of Education permits the use of certain store purchase cards by certain school officials and employees to pay for actual and necessary expenses incurred in the performance of work-related duties and to purchase goods for the district. A list of cards and job titles that will be allowed access to the store purchase cards will be maintained in the Business Office and reported to the Board of Education each year at its re-organizational meeting in July. *All store purchase cards will be in the name of the school district.*

Store purchase cards may only be used for legitimate business expenditures. The use of store purchase cards is not intended to circumvent the district's policy on purchasing.

Employees must take proper care of these cards and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must be reported immediately to the Business Office.

Users must have an approved purchase order to use the card and submit the detailed receipt of their purchase for vendor to be paid.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in personal liability for the expenses incurred. In addition, future access to store purchase cards may be denied and employees may be disciplined.

The Purchasing Agent, shall establish regulations governing the issuance and use of store purchase cards.

Cross-ref: 6700, Purchasing
6830, Expense Reimbursement

Ref: Education Law §§1724(1); 2524(1) (itemized, audited, and approved vouchers required)
Opns. St. Compt. No. 79-202 (use of multi-purpose credit cards by municipal employees)
Opns. St. Compt. No. 79-494
Opns. St. Compt. No. 78-897 (gas credit cards)

Adoption date: November 18, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT**STORE PURCHASE CARD**

As per District Policy, a purchase order is required before a card can be given out. The individual must complete the sign-off sheet for cards released form. The card is to be returned the same day or as soon as possible.

<i>STORE CARD</i>	<i>JOB TITLE ACCESSED</i>	<i>STORE REQUIREMENTS</i>
Glass Gardens (Pearl River ShopRite)	Administrator or designee	Purchase order
Inserra (Northvale ShopRite)	Administrator or designee	Purchase Order

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

INSTITUTIONAL ACCOUNT CARD SIGN-OFF RELEASE SHEET

Name: _____
(Print Name and Sign)

Date: _____

Time Out: _____

Purchase Order Number: _____

Card Name: _____

Date: _____

Time In: _____

Card Returned With Receipts:

(Print Name and Sign)

DISTRICT PAID

TRANSPORTATION REQUEST FORM INSTRUCTIONS

****This form MUST be completed 3 weeks in advance of the trip.***

District Paid Trips - The transportation request form must be completed and remitted to an Administrator for approval. The form must include the appropriate Budget Account Code in order for the request to be processed.

- Forward the request form to the transportation office.
- The transportation office will book the trip with an outside contractor within one week of receipt.
- The transportation office will complete and return the transportation form.
- The transportation office will prepare the requisition, on-line, with the appropriate budget code and the estimated cost. If funds are not available the Transportation Request Form will be returned and the trip will not be booked.
- The requisition will automatically be forwarded on-line to the business office for final approval and processing.
- The transportation office will give the requisition number to the vendor for payment tracking purposes.
- The requisition will be printed, (see separate instructions for printing) by the transportation department, and a copy of the Transportation Request Form will be attached and distributed as follows:
 - Original Requestor
 - Administrator
 - Transportation Office
 - Business Office
- If a wheelchair is required, a copy of the requisition will be sent to the Special Education Department.
- Note: If possible, please book all trips at the start of each semester.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

DISTRICT PAID

TRANSPORTATION REQUEST FORM

TO BE COMPLETED BY FIELD TRIP ADVISOR

FIELD TRIP NAME: _____

FIELD TRIP ADVISOR: _____

FIELD TRIP ADVISOR CONTACT INFORMATION: _____

SCHOOL: _____

DEPARTMENT: _____ ACTIVITY: _____

BUDGET CODE: _____

DEPARTURE DATE: _____ DEPARTURE TIME: _____

RETURN DATE: _____ RETURN TIME: _____

NUMBER OF STUDENTS: _____ NUMBER OF ADULTS: _____ NUMBER OF WHEEL CHAIRS: _____

NOTES: _____

DESTINATION: _____

STREET: _____ CITY: _____ STATE: _____ ZIP: _____

DIRECTIONS: (OR ATTACH MAPQUEST)

TRIP DETAILS – TO BE FILLED OUT BY THE TRANSPORTATION DEPARTMENT

DATE RECEIVED: _____ VENDOR NAME: _____

EQUIPMENT: _____ CLASSIFICATION: _____ NUMBER OF BUSES: _____

ESTIMATED MILES: _____ ESTIMATED HOURS: _____ ESTIMATED COST: _____

APPROVED BY: _____ APPROVAL DATE: _____

INVOICING INFORMATION: _____ REQUISITION NUMBER: _____

BUDGET CODE: _____ AMOUNT: _____ PO: _____

INVOICE DATE: _____ PAYMENT DATE: _____

STUDENT PAID

TRANSPORTATION REQUEST FORM INSTRUCTIONS

This form **MUST be completed 3 weeks in advance of the trip.*

Extra-curricular Activities - should continue to be accounted for through student activity funds.
NO PURCHASE ORDER REQUIRED.

- Forward the request form to the transportation office.
- The transportation office will book the trip with an outside contractor within one week of receipt.
- The transportation office will complete and return the transportation form.
- If a wheelchair is required, a copy of the requisition will be sent to the Special Education Department.
- Note: If possible, please book all trips at the start of each semester.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

STUDENT PAID

TRANSPORTATION REQUEST FORM

TO BE COMPLETED BY FIELD TRIP ADVISOR

FIELD TRIP NAME: _____

FIELD TRIP ADVISOR: _____

FIELD TRIP ADVISOR CONTACT INFORMATION: _____

SCHOOL: _____

DEPARTMENT: _____ ACTIVITY: _____

DEPARTURE DATE: _____ DEPARTURE TIME: _____

RETURN DATE: _____ RETURN TIME: _____

NUMBER OF STUDENTS: _____ NUMBER OF ADULTS: _____ NUMBER OF WHEEL CHAIRS: _____

NOTES: _____

DESTINATION: _____

STREET: _____ CITY: _____ STATE: _____ ZIP: _____

DIRECTIONS: (OR ATTACH MAPQUEST)

TRIP DETAILS – TO BE FILLED OUT BY THE TRANSPORTATION DEPARTMENT

DATE RECEIVED: _____ VENDOR NAME: _____

EQUIPMENT: _____ CLASSIFICATION: _____ NUMBER OF VEHICLES: _____

ESTIMATED MILES: _____ ESTIMATED HOURS: _____ ESTIMATED COST: _____

APPROVED BY: _____ APPROVAL DATE: _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

STEP-BY-STEP INSTRUCTIONS FOR REQUISITIONS

Please follow the step-by-step instructions provided by Finance Manager for preparing requisitions on-line using requisition manager:

1. The following information must be entered into FM 2004 Requisition Manager:
 - Vendor name – if vendor is not on in FM, call the purchasing department.
 - Vendor Address
 - Date
 - Budget Code - in accordance with the attached Budget Code Listing (please refer to your appropriation report).
 - Quantity – each line item must have a quantity listed
 - Item Description – must include: item number, detailed description, unit price and total price.
 - If the requisition has numerous items (15 or more) to order and there is an attachment with this information please indicate, “See attachment” for description of items being ordered. Two copies of the supporting documentation must be submitted.
 - Shipping rate must be entered after verifying what the vendor will be charging. **THE DISTRICT WILL NO LONGER USE A BLANKET ESTIMATE FOR SHIPPING IT SHOULD BE AS ACCURATE AS POSSIBLE.**
 - **State contract numbers, Bid numbers and Contract numbers MUST be listed on requisition**
2. If funds are not available in the appropriate budget code the requisition will not be created. Please follow procedures for budget transfers in order to proceed. **Do not change the budget code to a code that has funds if the item description does not match the code. This requisition will be disapproved once received by the Business Office.**
3. Press the submit button for the requisition to be forwarded for approval.
4. All supporting documentation such as a contracts, quotes, etc, must be attached to the printed requisition.
5. In order to print the requisition, go to the top of the menu screen and choose reports and requisition. Enter the requisition number(s) that needs to be printed.

Print Requisitions

Print Specified Requisitions

Starting Date: 07/01/02 Starting Requisition #: 60

Ending Date: 06/30/03 Ending Requisition #: 60

OK Cancel

Enter an Ending Requisition Number to Print

6. Forward a copy of the requisition and supporting documentation to your administrator for approval, if applicable.
7. The administrator should check requisition manager on a regular basis to see if any requisitions are pending approval. Administrators should review the requisition and supporting documentation, if any, in accordance with the district's purchasing procedures and approve/disapprove as necessary.
8. Approved requisitions are forwarded to the Business Office Purchasing Department, automatically in FM.
9. Requestor must forward a hard copy of the requisition along with supporting documentation via inter office mail. Supporting Documentation should include the following if applicable
 - a. *Contract referenced for pricing*
 - b. *Quotation form*
 - c. *Vendor quotation detailing any product/service pricing, labor hours, materials to be used, sub-contractor pricing, etc.*
 - d. *Notice to vendor that Certified payrolls and prevailing wage schedules are required*
 - e. *Items to be classified as assets are noted*
 - f. *Completed conference forms and any related conference/expense documentation (i.e. – hotel quote, transportation information, mileage/mapquest information, etc)*
 - g. *Catering forms (with event program if available)*
 - h. *Completed consultant package*
 - i. *BOE acceptance/approved minutes*

10. Purchasing will check the requisition for accuracy and will approve the requisition or disapprove as needed. Reasons such as coding error will clearly be stated and supporting documentation will be retained for re-submission.
11. Approved requisitions and supporting documentation will be forward to the Purchasing Agent for approval. The Purchasing Agent will review the purchase in accordance with the District's purchasing policies and procedures.
12. The approved requisition will be returned to the Purchasing Department where they will create the Purchase Order and a purchase order number will be assigned. *Note: this number will not be the same as the requisition number.*
13. Please note that the Purchasing Agent reviews requisitions daily, to ensure that purchase orders are sent out in a timely manner. Delays may be caused by miscoding, missing documentation, non-specific description and/or board approval not obtained. Please provide accurate and specific information.

FINANCE MANAGER

FM Requisition Manual



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www.financemgr.com

Remote Requisition Entry

Rem Entry

Appropriation Account:

Appropriation Account	Quantity	UM	Unit Price	Discount	Shipping	Ext Price
A1670500220000	1.00	EA	15.450	0.00	0.00	15.45
A1670500220000	3.00	EA	82.000	0.00	0.00	246.00

Vendor: 1576 SCHOOLMASTER SCIENCE Reference#: 43

Account: A1670500220000 SUPPLIES_MATERIALS

Quantity: 3.00

Unit of Measure: EA Each

Unit Price: 82.000

Discount Rate: 0.00% Discount: 0.00

Shipping Rate: 0.00% Shipping: 0.00

Extended Price: 246.00

Description: # S14187 - ST-10 Student Explorer Microscope (100X Magnification)

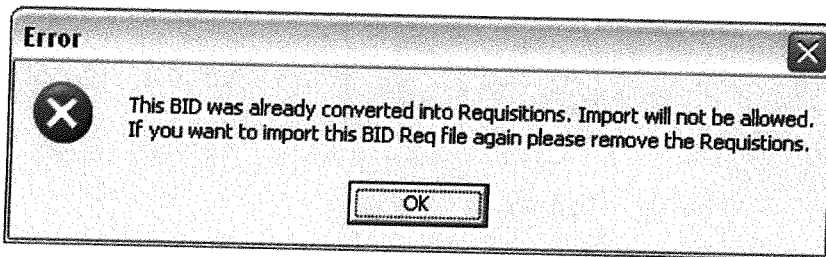
DISCOUNT 0.00 SHIPPING 0.00 ORDER 261.45 ORDER COMPLETE

Select search column then type what you are searching for

In the scenario where the Requisition originated from a bid, the description for each requisition line item reflects the item number followed by the item description. The bid number, customer ID number (from the Vendor File), bid number, and item number are all reflected on the printed requisition.

These requisitions behave like any other entered requisitions. You can modify information and then submit so that it goes through the regular approval process.

If you return to the Requisition Bidding Import process and attempt to import this BID again, an error message is displayed stating that the Bid was already converted into requisitions and the import will not be permitted.



If you need to import the BID Req file again, you MUST first delete the requisition(s) for the bid.

Enter Requisitions

The Enter Requisitions routine provides a mechanism for entering purchase requisitions electronically into the system. The requisition entry process is comprised of four steps.

1. Enter the basic information regarding the requisition, including the reference number, date, PO source, building, contact person, vendor number, and vendor name.
2. Enter the line items associated with the requisition, including the account code, quantity, unit of measure, unit price, item description, discount rate, shipping, and extended price.
3. Enter the account code and/or shipping distribution for the requisition.
4. Submit the requisition for approval.

Permission

RQM Enter Requisitions is the permission that controls the ability to use this routine.

Access to Enter Requisitions

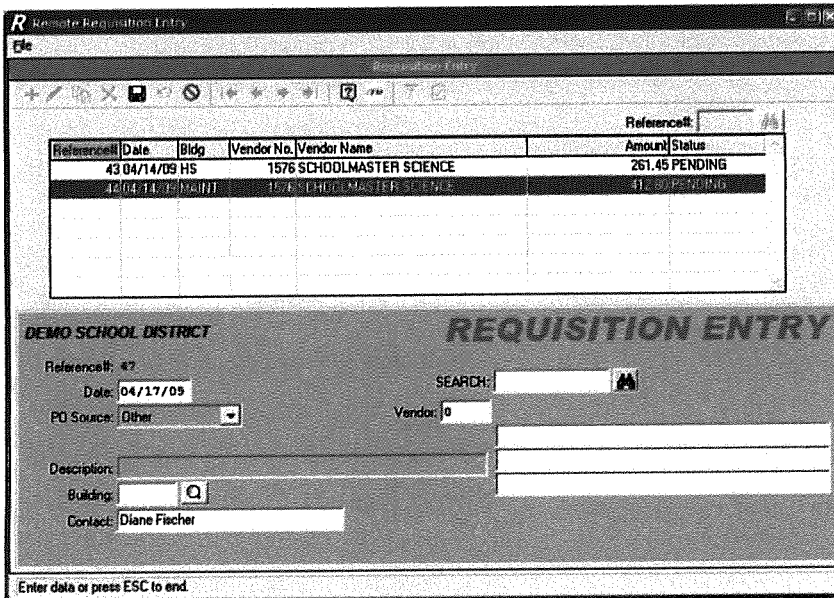
- Open the Data Entry menu tree and double click the Enter Requisitions option.

OR

- Press the Requisition Entry button  on the Requisition Manager Main window.


NOTE: You must have the proper approval channels set up **BEFORE** you may enter a requisition. If you do not, the system displays an error message stating that you do not have requisition approval parameters set up and cannot add requisitions. Your supervisor must define your approval parameters through the Set Up Approval Process utility option.

When you first access the Enter Requisitions routine, the Remote Requisition Entry window displays.





The Remote Requisition Entry window displays a list of those requisitions that were entered by the user logged into the system and that have not yet been approved by any other user. If no items have yet been entered for a requisition, the record is highlighted in red. Items must be entered before attempting to submit. The maintenance panel displayed directly above the requisition entry browser is used to add, update, delete, requisitions or copy existing converted requisitions from one year or multiple years into the current fiscal year.

Requisition Entry Fields and Descriptions



Field	Description
Reference#	This is the number that uniquely identifies the requisition. When adding a requisition, this number is assigned by the system and defaults to the next sequential requisition number. The reference number is not modifiable.
Date	(Required) Enter the date (in MM/DD/YY format) that the requisition is being entered into the system. When adding a requisition, this field defaults to the current date. You may change the default value as needed. If the requisition is for the next fiscal year and the fiscal year is OPEN in System Parameters, enter a date with the new fiscal year. NOTE: FM will check System Parameters to ensure that the date entered falls in a year that is currently Open and is flagged to allow requisition entries. If the date entered does NOT fall within a year that is open AND flagged to allow requisition entries, FM finds the next available OPEN year and defaults the entry date to the first day of that year.
PO Source	Use the drop-down arrow to select the appropriate PO source. This field defaults to Other. Valid entries are Other, Bid, Sole Source, or State Contract. If the requisition originated from a Bid that was imported from nVision Bid into FM Requisition, the Bid Number defaults in the subsequent field. If the PO source is State Contract, enter the State Contract number in the subsequent field. The Contract number displays on the printed purchase order.
Description	If the PO Source is Other, Bid, or State Contract, enter free-form text that describes this requisition. If the requisition originated from a Bid that was imported from nVision Bid into FM Requisition, the Description defaults to the name of the bid. Description text displays beneath the Order To section on the printed purchase order.
Vendor	(Required) This field is comprised of 2 parts: Vendor Name Search and Vendor Number. Vendor Name Search – In those situations where you do not know the vendor number and you need to conduct an alphabetical search of the Vendor Master File, use the Search field. You may simply leave the Search field blank or enter one or more characters of the vendor name. For detailed instructions on using the Search field, refer to the topic titled Search Feature. Vendor Number – Enter the number that uniquely identifies the vendor to whom the PO is to be sent. Vendor Numbers are defined in the Vendor Master File. The screen displays the vendor purchasing name and address as defined in Vendor Maintenance. NOTE: If the Allow Vendor Address Change in REQs/POs module option in System Parameters is checked, you can change the vendor address. If that module option is unchecked, you are not permitted to change the vendor address.
Building	(Required) – Enter the code representing the building where the requested items are to be delivered. Use the lookup button  to display and choose from a listing of valid building codes from the Building Code File.
Contact	This field defaults to the name of the user who is logged into the system if the Use Building Contact on Requisitions flag is unchecked in System Parameters. This field defaults to the building contact name from the Building Code File if the Use Building Contact on Requisitions flag is checked in System Parameters.

Field	Description
Contact (cont'd)	You may change the default contact name as needed. The contact name is displayed on the printed requisition in the Attn line of the Ship To box.
Status	This system-generated field reflects the current status of the requisition. The requisition is in an OPEN status when it is first created. Once the requisition has been submitted for approval, the status is changed to PENDING.
Amount	This system-calculated field reflects the total amount of the requisition line items plus any overall shipping charges.

Adding a Requisition Record

1. Press the **Add**  button.
2. Enter all appropriate requisition information.
3. Press the **Save**  button.
The system automatically places you in Add mode on the Item Entry window.


Updating a Requisition Record

1. Highlight the appropriate requisition record in the browser.
2. Press the **Update**  button.
3. Modify the requisition information as needed.
4. Press the **Save**  button.


To enter/update items, press the Items  button in the toolbar at the top of the window.

Deleting a Requisition Record

NOTE: This option is used to delete a requisition record that contains **NO** line items. If items exist for the selected requisition, deletion is not allowed until all line items and any Shipping or % Distribution information are removed.

1. Highlight the appropriate requisition record in the browser.
2. Press the **Delete**  button.
3. The system prompts you to confirm that this is the correct action that you wish to take.
Select **YES** to delete the requisition record.
Select **NO** if you do not wish to delete the requisition record.

To Access the Requisition Line Item Record

1. Highlight the appropriate requisition record in the browser.
2. Press the Items  button in the toolbar at the top of the window.

Item Entry

The Item Entry window is used to add and maintain the line items associated with the requisition for the selected vendor.

Appropriation Account	Quantity	UM	Unit Price	Discount	Shipping	Ext Price
A2020500660000	10.00	box	3.790	0.00	0.00	37.90
A2020500660000	1.00	ea	6.990	0.00	0.00	6.99
A2020500660000	1.00	box	5.990	0.00	0.00	5.99
A2020500770000	3.00	ea	6.590	0.00	0.00	19.77

Vendor: 1291 OFFICE MAX Reference#: 34

Account: A1670500220000 Q SUPPLIES_MATERIALS

Quantity: 2.00

Unit of Measure: box Q Boxes

Unit Price: 5.990

Discount Rate: 0.00% Discount: 0.00

Shipping Rate: 0.00% Shipping: 0.00

Extended Price: 11.98

Description: Paper Mate #2 Pencils Medium Soft 12 count

DISCOUNT 0.00 SHIPPING 0.00 ORDER 177.83 % DIST REQUIRED

Select search column then type what you are searching for

The status bar at the bottom of the window provides the following running totals:





Discount – The sum of the discounts of all requisition line items.

Shipping – The sum of the shipping charges associated with each individual requisition line item.

Order – The sum of the extended prices of all requisition line items.

Requisition Requirements– This flag informs the user if additional information is required to complete the requisition or if the order is complete. If all necessary information has been entered for the requisition, this field will display **ORDER COMPLETE**. The field will display **% DIST REQUIRED** if no account code distribution was made for one or more items on this window and informs the user that distribution must be made on the % Distribution window.

Item Entry Fields and Descriptions

Field	Description
Account	<p>The number that identifies the appropriation account from the Chart of Accounts File to which the requisition item is being charged. Use the lookup button  to display and choose from a listing of valid appropriation codes linked to the user as defined in the User Account Chart Range routine. Note that the system will not permit use of an account that has a zero or negative balance. However, the system will permit use of an account that has a zero balance if the requisition is dated for the next fiscal year.</p> <p>NOTE: The system will allow entry of Payroll accounts with 8 in the object (.8). However, entry of Payroll accounts with 1 in the object (.1) is not permitted.</p> <p>Press the F7 key to repeat the same account number entered in the previous account distribution line when entering multiple requisition line items.</p> <p>*** If a line item(s) is being charged to more than one appropriation account, leave this field blank. The system displays the message "NO ACCOUNT: Distribution must be made in % entry screen." Use the Percent Distribution  window to charge the line item(s) to the appropriate accounts.</p>
Quantity	(Optional) Enter the quantity of the item being requisitioned.
Unit of Measure	(Optional) The code representing the unit of measure (i.e., each, box, dozen) of the item being requisitioned. Use the lookup  button to display and choose from a listing of valid unit of measure codes from the Unit of Measure Code File.
Unit Price	(Optional) Enter the price per unit of measure of the item being requisitioned.
Description	Enter a free-text description of the item being requisitioned.
Discount Rate	<p>(Optional) NOTE: This field is enabled only if the Allow Input of PO Discount and Shipping Amts flag is checked on the Module Options window in System Parameters.</p> <p>Enter the discount percentage rate for the item being requisitioned. If the discount percentage is entered, the system will automatically calculate the appropriate discount amount.</p> <p>If a discount percentage is specified for the vendor in Vendor Maintenance, that vendor discount percentage defaults in the Discount Rate field.</p>
Discount	(Optional) Enter the discount amount applicable to the item being requisitioned. This amount will already be calculated if a Discount Rate has been entered, but can still be modified if the Allow Input of PO Discount and Shipping Amts flag is checked on the Module Options window in System Parameters.
Shipping Rate	<p>(Optional) NOTE: This field is enabled only if the Allow Input of PO Discount and Shipping Amts flag is checked on the Module Options window in System Parameters.</p> <p>Enter the shipping percentage rate for the item being requisitioned. If the shipping percentage is entered, the system will automatically calculate the appropriate shipping amount for the line item.</p> <p>If a shipping charge is applicable to ALL items in the entire requisition, use the Shipping  window to indicate the overall shipping charge and the account code(s) to which</p>

the shipping is to be charged.



Shipping


(Optional) Enter the shipping amount applicable to the item being requisitioned. This amount will already be calculated if a Shipping Rate has been entered, but can still be modified if the Allow Input of PO Discount and Shipping Amts flag is checked on the Module Options window in System Parameters.

Extended Price



This system-calculated field is determined by the following formula:
(Quantity X Unit Price) minus Discount plus Shipping. If you have not entered a quantity or unit price, you may simply enter the extended price of the line item. You may leave the extended price blank if you are entitled to a free item with other items ordered in the requisition.

Adding a Requisition Item Record

1. Press the **Add**  button.
2. Enter the appropriate item detail information.
3. Press the **Save**  button. Repeat steps 1 through 3 for each requisition line item.

If all items have been entered and distributed to appropriation account codes and there is no additional shipping to be posted for the requisition, simply press the **Requisition**  button to begin entering the next requisition. If any amounts have not been distributed, the system will not let you go to the Requisition Entry window until the proper distributions have been made.


Updating a Requisition Item Record

1. Highlight the appropriate requisition line item record in the browser.
2. Press the **Update**  button.
3. Modify the item detail information as needed.
4. Press the **Save**  button.

Deleting a Requisition Item Record






This option is used to delete a line item from the requisition record.

NOTE: If you used the Percent Distribution window to charge money to multiple accounts, you must remember to delete those account distribution records in order to be able to exit from the Requisition Entry routine.

1. Highlight the appropriate line item in the browser.
2. Press the **Delete**  button.
3. The system prompts you to confirm that this is the correct action that you wish to take. Choose **YES** to delete the line item record. Choose **NO** if you do not wish to delete the line item record.

Completing the Requisition Record

The Requisition Entry routine provides the following action buttons.

<u>Action Button</u>	<u>Function</u>
Requisition 	This option is used to return to the Requisition Entry window.
Percent Distribution 	This option is used to display the Percent Distribution window. If a requisition line item(s) is being charged to more than one appropriation account, use the Percent Distribution window to charge the line item(s) to the appropriate accounts.
Shipping 	This option is used to display the Shipping window where you can indicate the overall shipping charge for all items in the requisition and the account codes to which the shipping is to be charged.
Submit 	This option is used to submit a requisition for approval once you have completed entering all line items, account distribution, and/or shipping. If line items do not exist for the selected requisition or the account distribution is not in balance, submission is not allowed.
<u>OR</u>	
F8 key	Upon pressing the Submit button, the requisition status is changed from Open to Pending and the requisition is submitted to the user's first approver or the Business Office.
Exit 	This option is used to exit the Requisition Entry routine. If any open (unsubmitted) requisitions exist, the system displays a message indicating so.

Percent Distribution

The Percent Distribution window is accessed by selecting the Percent Distribution **%** button from the Item Entry window. The Percent Distribution window is used when a requisition line item(s) is being charged to more than one appropriation account. The system totals the extended price of those requisition detail line items where the Appropriation Account field was left blank on the Item Entry window. The total is displayed at the bottom of the window. That amount must then be distributed to the appropriate account codes prior to submitting the requisition or exiting the Requisition Entry routine.

Vendor: 1291 OFFICE MAX Reference#: 34

Account:

Account	Percent	Amount
A2250500880000	25.00%	8.09
A5510500550000	25.00%	8.09
A2250500884000	50.00%	16.17

Account: A225050084000 Req Accts: SUPPLIES - GRADES 5-6 RESOURCE NON-INSTR All Accts:

Percent: 50.00% 0.00% % Remaining: 100.00% % Distributed

Amount: 16.17

TO DISTRIBUTE 32.35 DISTRIBUTED 32.35 REMAINING 0.00 DISTRIBUTION BALANCED

Select search column then type what you are searching for




To Add or Update Distribution Records:

The system displays the undistributed portion of the requisition in the **To Distribute** field. The **Distributed** and **Remaining** fields are recalculated each time a distribution record is added, updated, or deleted.


1. Press the **Add** **+** or **Update** **✎** button.
2. Enter the appropriate account code to which the item is to be charged. Use the **Req Accts** lookup option to select an existing account from this requisition. Use the **All Accts** lookup option to select from a listing of all accounts to which the user has access as defined in the User Account Chart Range routine.
NOTE: The system will allow entry of Payroll accounts with 8 in the object (.8). However, entry of Payroll accounts with 1 in the object (.1) is not permitted.
3. Enter the percentage of the item to be charged to the selected account. The system automatically calculates the Amount based on the To Distribute amount and percentage entered.

OR

Enter the amount to be charged to the selected account. The system automatically calculates the Percent based on the To Distribute amount and amount indicated.

4. Press the **Save**  button. Continue to repeat steps 1 through 4 until the entire requisition amount to distribute has been distributed to the appropriate accounts.
5. When you have finished entering account code distribution and everything is in balance, press the **Items**  button to return to the Item Entry window OR press the **F8** function key or **Submit**  button if you are ready to SUBMIT the requisition.

Deleting a Distribution Record

1. Highlight the appropriate distribution line item in the browser.
2. Press the **Delete**  button.

Returning to the Item Entry Window

1. Press the **Items**  button.

Shipping

The Shipping window is accessed by selecting the **Shipping** button from the Item Entry window. The Shipping window is used to add and maintain the overall shipping charge for all items on the requisition and the account codes to which the shipping is to be charged.

Vendor: 1291 OFFICE MAX Reference#: 34

Account: _____

Account	Percent	Amount
A1240479110000	60.00%	5.97
A1240500110000	40.00%	3.98

Shipping To Dist: 9.95
Vendor Shipping Amt

Account: A1240479110000 Req Accts: All Accts:

MISC EXPENSES

Percent: 60.00% 0.00% % Remaining 100.00% % Distributed

Amount: 5.97

TO DISTRIBUTE 9.95 DISTRIBUTED 9.95 REMAINING 0.00 DISTRIBUTION BALANCED

Select search column then type what you are searching for

To Add or Update Shipping:

1. Indicate the overall shipping amount for the entire requisition in the **Shipping To Dist** field. This dollar amount is placed in the **To Distribute** and **Remaining** totals in the status bar at the bottom of the window.

OR




Check the **Vendor Shipping Amt** checkbox to use the vendor default shipping amount as defined in the Vendor Maintenance File. If a shipping charge is specified for the vendor in Vendor Maintenance, that vendor shipping amount defaults in the **Shipping To Dist** field. The dollar amount is then placed in the **To Distribute** and **Remaining** totals in the status bar at the bottom of the window.

2. Press the **Add** or **Update** button.

3. Enter the appropriate account code to which the shipping is to be charged. Use the **Req Accts** lookup option to select an existing account from this requisition. Use the **All Accts** lookup option to select from a listing of all accounts to which the user has access as defined in the User Account Chart Range routine.
4. Enter the percentage of the shipping to be charged to the selected account. The system automatically calculates the Amount based on the overall shipping amount and the percentage indicated.

OR

Enter the amount of the shipping. The system automatically calculates the Percent based on the overall shipping amount and the amount indicated.


5. Press the **Save**  button. Continue to repeat steps 2 through 5 until the entire shipping amount has been charged to the appropriate accounts.
6. When you have finished entering account code distribution and everything is in balance, press the **Items**  button to return to the Item Entry window OR press the **F8** function key or **Submit**  button if you are ready to SUBMIT the requisition.

Deleting a Shipping Record

1. Highlight the appropriate line item in the browser.
2. Press the **Delete** button. Confirm that this is the correct record that you wish to delete. Press **Yes** to delete the record. Otherwise, press **No**.
3. Continue to repeat steps 1 and 2 until all shipping records have been deleted.
4. Change the amount in the **Shipping to Dist** field to 0.00 if there is no overall shipping charge for all items on this requisition.

Submitting a Requisition Record

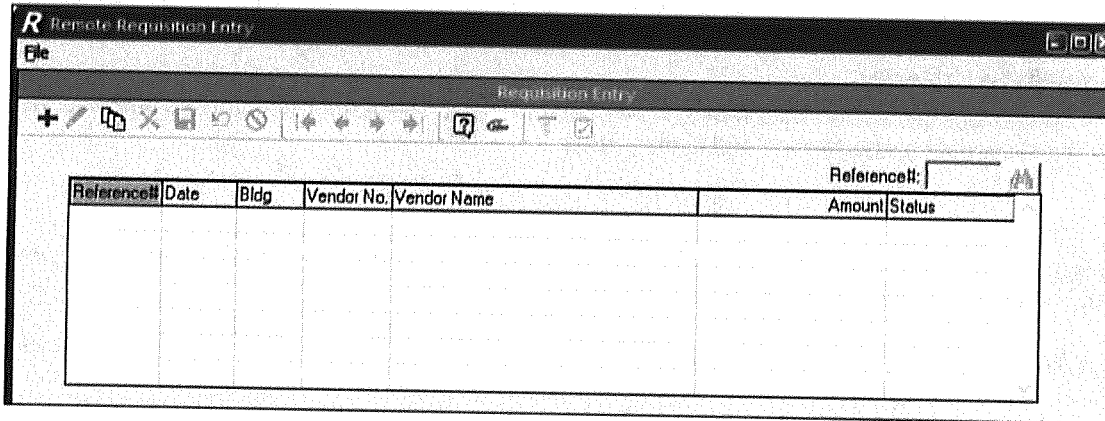
This option is used to submit a requisition for approval. If line items do not exist for the selected requisition or the requisition account distribution is not in balance, submission is not allowed. You can submit a requisition from the Requisition Entry, Item Entry, % Distribution, or Shipping window.

1. Highlight the appropriate requisition record in the browser on the Requisition Entry window. If you are submitting from the Item Entry, % Distribution, or Shipping window, make sure you see the correct Requisition Reference number on the window.
2. Press the **Submit**  button or the **F8** function key.

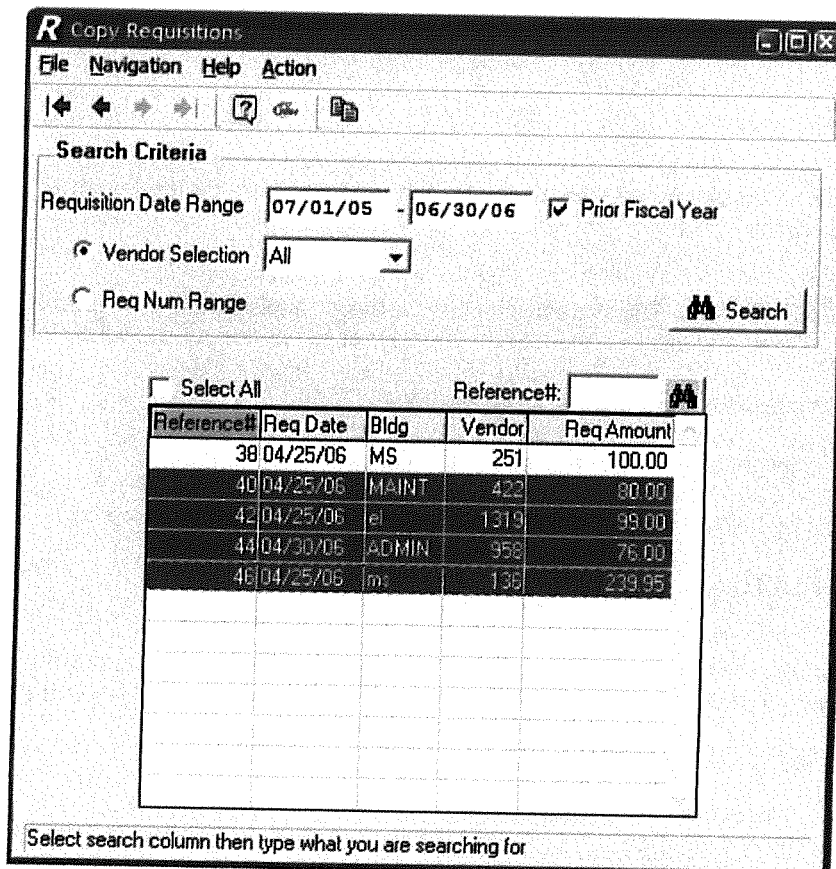
The requisition status is changed from **Open** to **Pending** and the requisition is submitted to the user's first approver or the Business Office. The requisition can be seen on the Requisition Entry window until it has been approved by the user's first approver or the Business Office

Copy Requisition

The Copy Requisition routine allows you to copy an existing converted requisition. You may copy a single or multiple requisitions from one year or multiple years into the current fiscal year. This process can be completed from the Remote Requisition Entry window by pressing the **Copy** button in the toolbar.



The Copy Requisitions window displays.



The Copy Requisitions window allows the user to enter criteria that the system will use to search for all valid converted requisitions that meet the specified criteria. You can search for requisitions by:

Vendor Selection within a specified Requisition Date Range

OR


Requisition Number Range within a specified Requisition Date Range.

Selecting Requisition Criteria

1. Enter the appropriate Requisition Date Range in MM/DD/YY format. Search for Requisitions on a specific date by entering the same date in the starting and ending fields.


OR

Check the Prior Fiscal Year box if you want the system to search for requisition information for the prior year. The system changes the date range to the prior fiscal year date range.

2. **To search by Vendors**, set the radio button to **Vendor Selection**. Use the drop-down arrow to indicate whether you wish to choose requisitions from All or Selected vendors. The default value is **ALL** vendors. However you may choose specific vendor numbers by clicking on the drop-down arrow and choosing **Selection**. The lookup button  is now displayed, allowing you to select one or more specific vendor numbers. Once in the lookup, you may use the Ctrl and/or Shift keys to choose a nonconsecutive or consecutive range of codes. After you have made all your selections, press the OK button to return to the Copy Requisitions window to continue the search process.

OR


To search by Requisition Number Range, set the radio button to Req Num Range. Enter the starting and ending requisition number range.

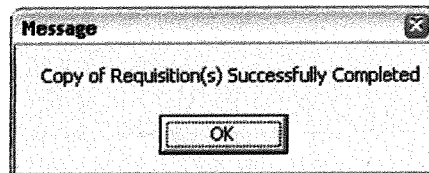
3. Press the **Search**  button. The system searches for those requisitions that meet the selected criteria within the requisition date range and displays them in the browser at the bottom of the window.
4. The browser allows you to select one, multiple, or all requisitions.

Select one requisition by highlighting one specific record.

Select multiple requisitions by holding the Ctrl or Shift keys and highlighting with your mouse.

Place a check in the **Select All** box if you want to copy all requisitions.

5. Press the **Copy**  button or select the Copy Requisitions option from the Action drop-down menu. If no errors were found, the system displays a message stating that the purchase orders were successfully copied.



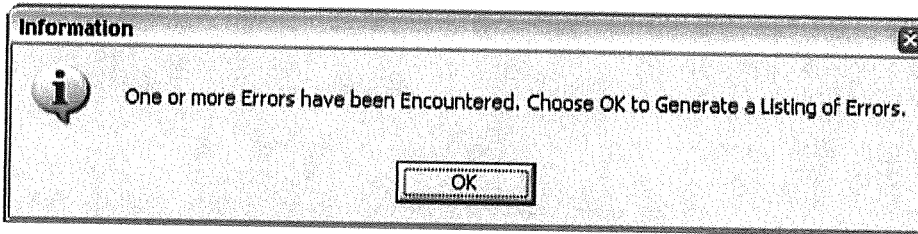
Press OK at the prompt.

Errors During the Copy Process

If errors were encountered during the Copy process, the creation of the requisition records is modified as follows:

1. If the account code is inactive or hidden, the account code, quantity, and extended amount are blanked out on the Line Item window and/or the account code, percentage, and distributed amount fields are blanked out on the % Distribution window.
2. If the account code is inactive or hidden, the account code is blanked out on the Shipping window.
3. If the vendor is inactive or hidden, the vendor number and name are blanked out on the parent requisition record.

When errors are found, the user may display the errors on-line in a report format or save the information to a file.

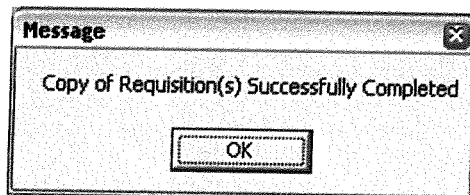


Press OK to generate the Requisition Copy Error Report. **NOTE:** Any errors must be corrected by the requisitioner before the system will allow submission of the copied requisition.

04/25/07		DEMO SCHOOL DISTRICT		Page 1/1
Requisition Copy Error Report				
ORIG REQ#	NEW REQ#	ACCOUNT	VENDOR	ERROR DESCRIPTION
40	47	A1010438110000	422	Vendor # 422 is Hidden or Inactive.
42	48	A1010438110000	1319	Vendor # 1319 is Hidden or Inactive.
44	49	A1040500110000	958	Account is Hidden.
46	50		136	Vendor # 136 is Hidden or Inactive.
46	50	A1670479220000	136	Account is Hidden.
46	50	A1240500110000	136	Account is Inactive.

Report Completed 11:52 AM

After closing the report window, the system displays a message that the requisition copy process was completed.



Press the OK button. The system redisplay the Requisition Entry window, having copied all selected requisitions into the current fiscal year.

R Remote Requisition Entry

Requisition Entry

+ [Clipboard] [X] [Print] [Refresh] [Home] [Back] [Forward] [Search] [Print] [Close]

Reference#	Date	Bldg	Vendor No.	Vendor Name	Amount	Status
47	04/25/07	MAINT	0		80.00	OPEN
48	04/25/07	el	0		99.00	OPEN
49	04/25/07	ADMIN	958	LAB SAFETY SUPPLY INC	76.00	OPEN
50	04/25/07	ms	0		239.95	OPEN

DEMO SCHOOL DISTRICT
REQUISITION ENTRY

Reference#: 47
 Date: 04/25/07

SEARCH:

Vendor: 0

Building: MAINT MAINTENANCE BUILDING

Contact: SUPERVISOR.USER

Select search column then type what you are searching for

Make changes to the copied requisition as needed.

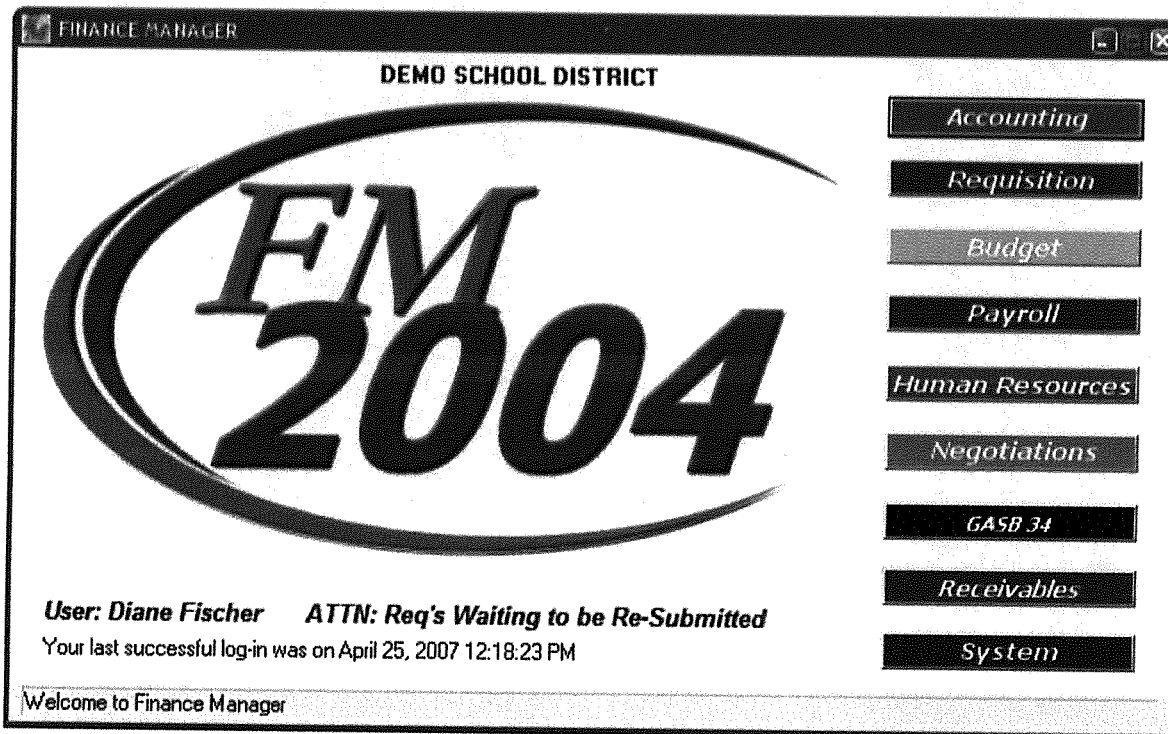
Resubmit Requisitions

The Resubmit Requisition Entry window is used to make changes to and resubmit requisitions that were disapproved.

Permission

RQM Resubmit Requisitions is the permission that controls the ability to use this routine.

The Resubmit Requisitions routine is **NOT** enabled if: 1) the user does not have the **RQM Resubmit Requisitions** permission OR 2) the user logged into the system does not have a requisition that was disapproved and is waiting to be resubmitted. The FM2004 main window will also notify the user that there are requisitions waiting to be resubmitted for approval.



Access to Resubmit Requisitions

- Open the Data Entry menu tree and double click the Resubmit Requisitions option.

OR

- Press the Resubmit Requisitions button  on the Requisition Manager Main window.

The Resubmit Requisition Entry window displays.

FINANCE MANAGER

Reference#	Date	Bldg	Vendor No.	Vendor Name	Amount	Status
53	04/29/09	ADMIN	451	DELL MARKETING	795.00	DISAPPROVED

DEMO SCHOOL DISTRICT REQUISITION ENTRY

Reference#: 53
 Date: 04/29/09
 PO Source: Sole Source
 Building: ADMIN ADMINISTRATIVE CENTER
 Contact: Diane Fischer
 JOHN APPROVER - Not Finished

SEARCH: []
 Vendor: 451 DELL MARKETING
 ONE DELL WAY
 ROUND ROCK, TX 78682-0326

Enter data or press ESC to end.

The Resubmit Requisition Entry window displays a list of those requisitions that were entered by the user logged into the system and were disapproved. The name of the individual who disapproved the requisition and the reason for the disapproval are shown beneath the Contact Name field. The window displays the requisition reference number, date, PO source, building, contact, vendor information, amount, and status. When the routine is first accessed, the information in the browser is sorted in numerical ascending order by reference number.

Use this routine to update or delete unapproved requisitions and/or requisition line items and account distribution entries and to resubmit a requisition for approval.

Resubmit Requisitions Fields and Descriptions

Field	Description
Reference#	This is the number that uniquely identifies the requisition. This number is assigned by the system and is not modifiable.
Date	(Required) Enter the date (in MM/DD/YY format) that the requisition is being entered into the system.
PO Source	Use the drop-down arrow to select the appropriate PO source. This field defaults to Other. Valid entries are Other, Bid, Sole Source, or State Contract. If the requisition originated from a Bid that was imported from nVision Bid into FM Requisition, the Bid Number defaults in the subsequent field. If the PO source is State Contract, enter the State Contract number in the subsequent field. The Contract number displays on the printed purchase order.

Description

If the PO Source is Other, Bid, or State Contract, enter free-form text that describes this requisition. If the requisition originated from a Bid that was imported from nVision Bid into FM Requisition, the Description defaults to the name of the bid. Description text displays beneath the Order To section on the printed purchase order.

Vendor


(Required) This field is comprised of 2 parts: Vendor Name Search and Vendor Number.

Vendor Name Search - In those situations where you do not know the vendor number and you need to conduct an alphabetical search of the Vendor Master File, use the Search field. You may simply leave the Search field blank or enter one or more characters of the vendor name. For detailed instructions on using the Search field, refer to the topic title Search Feature.

Vendor Number - Enter the number that uniquely identifies the vendor to whom the PO is to be sent. Vendor Numbers are defined in the Vendor Master File. The screen displays the vendor purchasing name and address as defined in Vendor Maintenance.

NOTE: If the **Allow Vendor Address Change in REQs/POs** module option in System Parameters is checked, you can change the vendor address. If that module option is unchecked, you are not permitted to change the vendor address.

Building

(Required) – Enter the code representing the building where the requested items are to be delivered. Use the lookup button  to display and choose from a listing of valid building codes from the Building Code File.

Contact

This field defaults to the **name of the user who is logged into the system** if the **Use Building Contact on Requisitions** flag is **unchecked** in System Parameters.

This field defaults to the **building contact name** from the Building Code File if the **Use Building Contact on Requisitions** flag is **checked** in System Parameters.

You can change the default contact name as needed. The contact name is displayed on the printed requisition in the Attn line of the Ship To box.



Status

This system-generated field reflects the current status of the requisition. Once the requisition has been disapproved, the status is DISAPPROVED. The name of the individual who disapproved the requisition and the reason for disapproval are displayed under the Contact Name field. Once the requisition has been resubmitted for approval, the status is changed to PENDING.

Amount

This system-calculated field reflects the total amount of the requisition line items plus any overall shipping charges.


Updating a Requisition Record

1. Highlight the appropriate requisition record in the browser.
2. Press the **Update**  button.
3. Modify the requisition information as needed.
4. Press the **Save**  button.


To update items, press the Items  button in the toolbar at the top of the window.

Deleting a Requisition Record

NOTE: This option is used to delete a requisition record that contains **NO** line items. If items exist for the selected requisition, deletion is not allowed until all line items and any Shipping or % Distribution information are removed.

1. Highlight the appropriate requisition record in the browser.
2. Press the **Delete**  button.
3. The system prompts you to confirm that this is the correct action that you wish to take.
Select **YES** to delete the requisition record.
Select **NO** if you do not wish to delete the requisition record.

To Access the Requisition Line Item Record

1. Highlight the appropriate requisition record in the browser.
2. Press the Items  button in the toolbar at the top of the window.

Item Entry

The Item Entry window is used to add and maintain the line items associated with the requisition.

The screenshot shows the 'ReSubmit Requisition Entry' window. At the top, there is a title bar and a menu bar. Below the menu bar is a toolbar with various icons. The main area contains a table of requisition line items. Below the table, there are several fields for vendor, account, and pricing information. At the bottom, there is a status bar with running totals for discount, shipping, and order completion.

Appropriation Account	Quantity	UM	Unit Price	Discount	Shipping	Ext Price
A1670500220000	2.00	box	5.990	0.00	0.00	11.98
A2020500660000	10.00	box	3.790	0.00	0.00	37.90
A2020500660000	1.00	ea	6.990	0.00	0.00	6.99
A2020500660000	1.00	box	5.990	0.00	0.00	5.99
A2020500770000	3.00	ea	6.590	0.00	0.00	19.77

Vendor: 1291 OFFICE MAX Reference#: 34
 Account: A1670500220000 Q SUPPLIES_MATERIALS
 Quantity: 2.00
 Unit of Measure: box Q Boxes
 Unit Price: 5.990
 Discount Rate: 0.00% Discount: 0.00
 Shipping Rate: 0.00% Shipping: 0.00
 Extended Price: 11.98

Description: Paper Mate #2 Pencils Medium Soft
 12 count

DISCOUNT 0.00 SHIPPING 0.00 ORDER 177.83 ORDER COMPLETE

Select search column then type what you are searching for

The status bar at the bottom of the window provides the following running totals:




Discount – The sum of the discounts of all requisition line items.

Shipping – The sum of the shipping charges associated with each individual requisition line item.

Order – The sum of the extended prices of all requisition line items.


Requisition Requirements– This flag informs the user if additional information is required to complete the requisition or if the order is complete. If all necessary information has been entered for the requisition, this field will display **ORDER COMPLETE**. The field will display **% DIST REQUIRED** if no account code distribution was made for one or more items on this window and informs the user that distribution must be made on the % Distribution window.

Resubmit Requisition Item Entry Fields and Descriptions

Field	Description
Account	<p>The number that identifies the appropriation account from the Chart of Accounts File to which the requisition item is being charged. Use the lookup button  to display and choose from a listing of valid appropriation codes linked to the user as defined in the User Account Chart Range routine. Note that the system will not permit use of an account that has a zero or negative balance. However, the system will permit use of an account that has a zero balance if the requisition is dated for the next fiscal year.</p> <p>NOTE: The system will allow entry of Payroll accounts with 8 in the object (.8). However, entry of Payroll accounts with 1 in the object (.1) is not permitted.</p> <p>Press the F7 key to repeat the same account number entered in the previous account distribution line when entering multiple requisition line items.</p> <p>*** If a line item(s) is being charged to more than one appropriation account, leave this field blank. The system displays the message "NO ACCOUNT: Distribution must be made in % entry screen." Use the Percent Distribution  window to charge the line item(s) to the appropriate accounts.</p>
Quantity	(Optional) Enter the quantity of the item being requisitioned.
Unit of Measure	(Optional) The code representing the unit of measure (i.e., each, box, dozen) of the item being requisitioned. Use the lookup button  to display and choose from a listing of valid unit of measure codes from the Unit of Measure Code File.
Unit Price	(Optional) Enter the price per unit of measure of the item being requisitioned.
Description	Enter a free-text description of the item being requisitioned.
Discount Rate	<p>(Optional) NOTE: This field is enabled only if the Allow Input of PO Discount and Shipping Amt's flag is checked on the Module Options window in System Parameters.</p> <p>Enter the discount percentage rate for the item being requisitioned. If the discount percentage is entered, the system will automatically calculate the appropriate discount amount.</p> <p>If a discount percentage is specified for the vendor in Vendor Maintenance, that vendor discount percentage defaults in the Discount Rate field.</p>
Discount	(Optional) Enter the discount amount applicable to the item being requisitioned. This amount will already be calculated if a Discount Rate has been entered, but can still be modified if the Allow Input of PO Discount and Shipping Amt's flag is checked on the Module Options window in System Parameters.

Shipping Rate

(Optional) **NOTE: This field is enabled only if the Allow Input of PO Discount and Shipping Amt flag is checked on the Module Options window in System Parameters.**
Enter the shipping percentage rate for the item being requisitioned. If the shipping percentage is entered, the system will automatically calculate the appropriate shipping amount for the line item.

If a shipping charge is applicable to ALL items in the entire requisition, use the Shipping  window to indicate the overall shipping charge and the account code(s) to which the shipping is to be charged.



Shipping


(Optional) Enter the shipping amount applicable to the item being requisitioned. This amount will already be calculated if a Shipping Rate has been entered, but can still be modified if the Allow Input of PO Discount and Shipping Amt flag is checked on the Module Options window in System Parameters.

Extended Price



This system-calculated field is determined by the following formula:
(Quantity X Unit Price) minus Discount plus Shipping. If you have not entered a quantity or unit price, you may simply enter the extended price of the line item. You may leave the extended price blank if you are entitled to a free item with other items ordered in the requisition.

Adding a Requisition Item Record

1. Press the **Add**  button.
2. Enter the appropriate item detail information.
3. Press the **Save**  button. Repeat steps 1 through 3 for each requisition line item.

If all items have been entered and distributed to appropriation account codes and there is no additional shipping to be posted for the requisition, simply press the Requisition  button to begin entering the next requisition. If any amounts have not been distributed, the system will not let you go to the Requisition Entry window until the proper distributions have been made.


Updating a Requisition Item Record

1. Highlight the appropriate requisition line item record in the browser.
2. Press the **Update**  button.
3. Modify the item detail information as needed.
4. Press **Save**  button.

Deleting a Requisition Item Record






This option is used to delete a line item from the requisition record.

NOTE: If you used the Percent Distribution window to charge money to multiple accounts, you must remember to delete those account distribution records in order to be able to exit from the Requisition Entry routine.


1. Highlight the appropriate line item in the browser.
2. Press the **Delete**  button.
3. The system prompts you to confirm that this is the correct action that you wish to take. Choose **YES** to delete the line item record. Choose **NO** if you do not wish to delete the line item record.

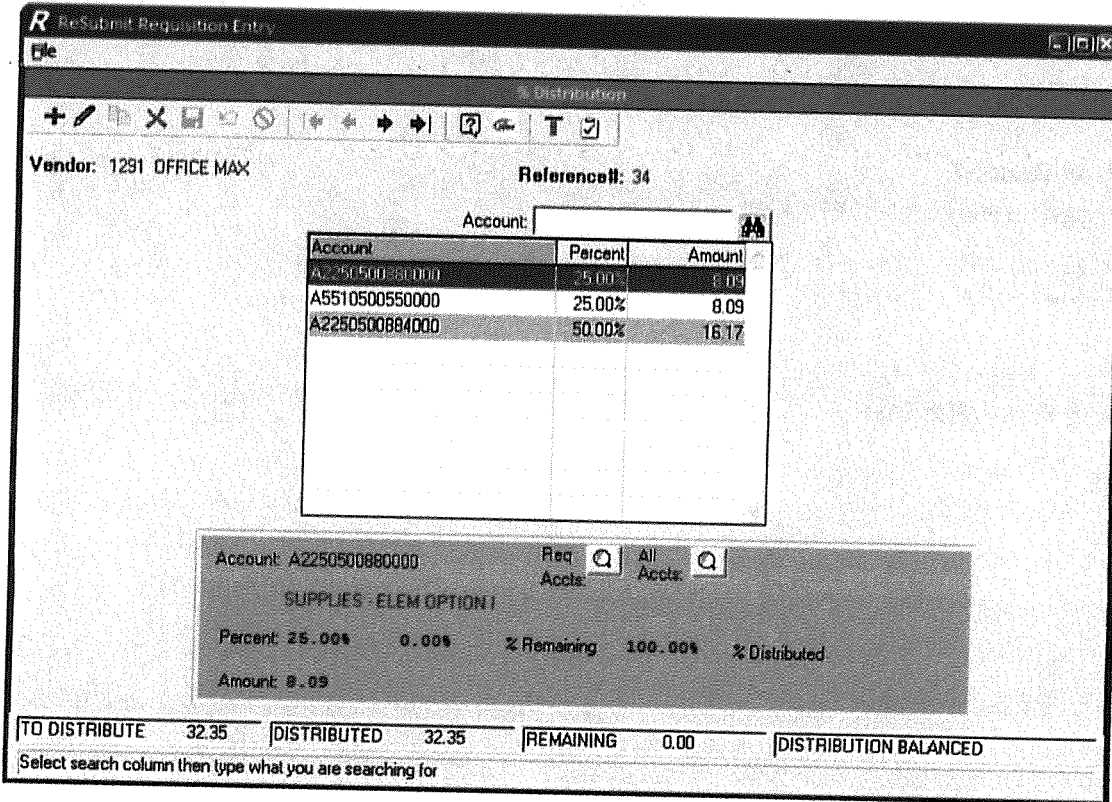
Completing the Requisition Record

The Resubmit Requisition Entry routine provides the following action buttons.

<u>Action Button</u>	<u>Function</u>
Requisition 	This option is used to return to the Resubmit Requisition Entry window.
Percent Distribution 	This option is used to display the Percent Distribution window. If the requisition line item(s) is being charged to more than one appropriation account, use the Percent Distribution window to charge the line item(s) to the appropriate accounts.
Shipping 	This option is used to display the Shipping window where you can indicate the overall shipping charge for all items in the requisition and the account codes to which the shipping is to be charged.
Submit 	<p>This option is used to resubmit a requisition for approval once you have completed entering all line items, account distribution, and shipping. If line items do not exist for the selected requisition or the account distribution is not in balance, submission is not allowed.</p> <p>Upon pressing the Submit button, the requisition status is changed from Disapproved to Pending and the requisition is submitted to the user's first approver or the Business Office.</p>
Exit 	This option is used to exit the Resubmit Requisitions routine.



Percent Distribution

The Percent Distribution window is accessed by selecting the Percent Distribution  button from the Item Entry window. The Percent Distribution window is used when a requisition line item(s) is being charged to more than one appropriation account. The system totals the extended price of those requisition detail line items where the Appropriation Account field was left blank on the Item Entry window. The total is displayed at the bottom of the window. That amount must then be distributed to the appropriate account codes prior to resubmitting the requisition or exiting the Resubmit Requisitions routine.






To Add or Update Distribution Records:

The system displays the undistributed portion of the requisition in the **To Distribute** field. The **Distributed** and **Remaining** fields are recalculated each time a distribution record is added, updated, or deleted.


1. Press the **Add**  or **Update**  button.
2. Enter the appropriate account code to which the items are to be charged. Use the **Req Accts** lookup option to select an existing account from this requisition. Use the **All Accts** lookup option to select from a listing of all accounts to which the user has access as defined in the User Account Chart Range routine.
NOTE: The system will allow entry of Payroll accounts with 8 in the object (.8). However, entry of Payroll accounts with 1 in the object (.1) is not permitted.
3. Enter the percentage of the item to be charged to the selected account. The system automatically calculates the Amount based on the To Distribute amount and percentage entered.

OR

Enter the amount to be charged to the selected account. The system automatically calculates the Percent based on the To Distribute amount and amount indicated.

4. Press the **Save**  button. Continue to repeat steps 1 through 4 until the entire requisition amount to distribute has been distributed to the appropriate accounts.
5. When you have finished entering account code distribution and everything is in balance, press the **Items**  button to return to the Item Entry window OR press the **F8** function key or **Submit**  button if you are ready to RESUBMIT the requisition.

Deleting a Distribution Record

1. Highlight the appropriate line item in the browser.
2. Press the **Delete**  button.

Returning to the Item Entry Window

1. Press the **Items**  button.

Shipping

The Shipping window is accessed by selecting the **Shipping** button from the Item Entry window. The Shipping window is used to add and maintain the overall shipping charge for all items on the requisition and the account codes to which the shipping is to be charged.

Vendor: 1291 OFFICE MAX Reference: 34

Account: A1240500110000

Account	Percent	Amount
A1240479110000	60.00%	5.97
A1240500110000	40.00%	3.98

Shipping To Dist: 9.95

Vendor Shipping Amt

Account: A1240479110000 Req Accts: All Accts:

MISC EXPENSES

Percent: 60.00% 0.00% % Remaining 100.00% % Distributed

Amount: 5.97

TO DISTRIBUTE 9.95 DISTRIBUTED 9.95 REMAINING 0.00 DISTRIBUTION BALANCED

Select search column then type what you are searching for

To Add or Update Shipping:

1. Indicate the overall shipping amount for the entire requisition in the **Shipping To Dist** field. This dollar amount is placed in the **To Distribute** and **Remaining** totals in the status bar at the bottom of the window.

OR


Check the **Vendor Shipping Amt** box to use the vendor default shipping amount as defined in the Vendor Maintenance File. If a shipping charge is specified for the vendor in Vendor Maintenance, that vendor shipping amount defaults in the **Shipping To Dist** field. The dollar amount is then placed in the **To Distribute** and **Remaining** totals in the status bar at the bottom of the window.

2. Press the **Add** or **Update** button.
3. Enter the appropriate account code to which the shipping is to be charged. Use the **Req Accts** lookup option to select an existing account from this requisition. Use the **All Accts** lookup option to select from a listing of all accounts to which the user has access as defined in the User Account Chart Range routine.

4. Enter the percentage of the shipping to be charged to the selected account. The system automatically calculates the Amount based on the overall shipping amount and the percentage indicated.

OR

Enter the amount of the shipping. The system automatically calculates the Percent based on the overall shipping amount and the amount indicated.


5. Press the **Save** button. Continue to repeat steps 2 through 5 until the entire shipping amount has been charged to the appropriate accounts.
6. When you have finished entering account code distribution and everything is in balance, press the **Items**  button to return to the Item Entry window OR press the **FB** button if you are ready to RESUBMIT the requisition.

Deleting a Shipping Record

1. Highlight the appropriate line item in the browser.
2. Press the **Delete** button. Confirm that this is the correct record that you wish to delete. Press **Yes** to delete the record. Otherwise, press **No**.
3. Continue to repeat steps 1 and 2 until all shipping records have been deleted.
4. Change the amount in the **Shipping to Dist** field to 0.00 if there is no overall shipping charge for all items on this requisition.

Resubmitting a Requisition Record

This option is used to resubmit a requisition for approval. If line items do not exist for the selected requisition or the account distribution is not in balance, submission is not allowed. You can resubmit a requisition from the Resubmit Requisition Entry, Item Entry, % Distribution, or Shipping window.

1. Highlight the appropriate requisition record in the browser on the Resubmit Requisition Entry window. If you are submitting from the Item Entry, % Distribution, or Shipping window, make sure you see the correct Requisition Reference number on the window.
2. Press the **Submit**  button or the **F8** function key.

The requisition is removed from the Resubmit window, the status is changed from Disapproved to Pending, and the requisition is submitted to the user's first approver or the Business Office. The Requisition can be seen on the Requisition Entry window until it has been approved by the user's first approver or the Business Office.

User Requisition Printing

If you want to generate a printout of the requisition(s) that you submitted, you may do so through the User Requisition Printing routine. This routine prints any requisition that is currently in a **PENDING** status **and** is associated with the user who is currently logged into FM2004. You can choose to print one or multiple requisitions based on a selected date range.

Permission

RQM User Requisition Printing is the permission that controls the ability to use this routine.

Access to User Requisition Printing

1. Open the Data Entry menu tree.
2. Open the Print Requisition menu tree.
3. Double-click the User Requisition Printing option.

The Print Requisitions (USER) window displays.

R Print Requisitions (USER)

File Help Report

Print Specified Requisitions

Starting Date: 07/01/06


Ending Date: 06/30/07

Starting Requisition #: 1

Ending Requisition #: 99999999

Use this window to specify your criteria.

Selecting Criteria

1. Enter the starting and ending dates (in MM/DD/YY format) in the range of requisitions to be printed.
2. Enter the starting and ending numbers in the range of requisitions to be printed.
Leave the default value if you wish to print **all** requisitions.
To print **one** requisition, enter the same number in the Starting and Ending Requisition # fields.
3. Press the **Run**  button.

The Report Viewer displays the requisitions that meet the criteria you entered. Use the navigation buttons at the top of the viewer to advance to the next or previous pages. The requisition(s) may be viewed on line or printed to a selected printer.

A sample requisition is shown on the following page:

REQUISITION

DEMO SCHOOL DISTRICT
10 SCHOOL WAY
NEW YORK, NY 14444

R Q # 34

REQ DATE 04/24/07

VENDOR # 1291

Order To:
OFFICE MAX
3605 WARRENSVILLE CENTER
SHAKER HEIGHTS, OH 44122

Ship To:
ELEMENTARY SCHOOL
DEMO CENTRAL SCHOOLS
35 BROADWAY
DEMOVILLE, NY 11444
ATTENTION: DIANE FISCHER

Order Quantity	Item Description	Unit Cost	Discount	Shipping Charge	Extended Cost
2.00 box	Paper Mate #2 Pencils Medium Soft 12 count	5.990			11.98
10.00 box	Paper Mate Profile Ballpoint Pens 1.4mm Black - 4 pack	3.790			37.90
1.00 ea	Recycled Pastel Color Paper - 20lb Pastel Blue - 500 sheets	6.990			6.99
1.00 box	Multicolored binder clips - Medium size - 100/pack	5.990			5.99
3.00 ea	Manila 1/3 cut letter size file folders, 100 count	6.590			19.77
15.00 ea	Round Ring 2" Binder White	4.190			62.85
5.00 PKG	Officemate Multicolored Paper Clips Jumbo Bright Colors 150/pack	2.490			12.45
10.00 ea	Elmer's Glue-All, White Glue 7.62 oz bottle	1.990			19.90
	ADDITIONAL SHIPPING			9.95	9.95
TOTAL					\$187.78

Budget Code	PO Amount	Budget Code	PO Amount
A1240479110000	5.97		
A1240500110000	3.98		
A1670500220000	11.98		
A2020500660000	113.73		
A2020500770000	19.77		
A2250500880000	8.09		
A2250500884000	16.17		
A5510500550000	8.09		

REQUISITION

DEMO SCHOOL DISTRICT
10 SCHOOL WAY
NEW YORK, NY 14444

RQ# 43

REQ DATE 04/14/09
VENDOR # 1576
FAX#
PHONE#

Order To:

SCHOOLMASTER SCIENCE
745 STATE CIRCLE
BOX 1941
ANN ARBOR, MI 48106

Ship To:

HIGH SCHOOL
DEMO CENTRAL SCHOOLS
14 DEMO STREET
ALBANY, NY 12205
ATTENTION: MARIA WHITE

Bid : 2009-04-General Science Department Bid 2009

Order Quantity	Item Description	Unit Cost	Discount	Shipping Charge	Extended Cost
1.00 EA	# S01783 - The Universe Transparency	15.450			15.45
3.00 EA	# S14187 - ST-10 Student Explorer Microscope (100X Magnification)	82.000			246.00

If the requisition originated from a Bid, the bid number is displayed beneath the section labeled **Order To** and the vendor item reference number is displayed in the section labeled **Item Description**.

If the requisition **Source** is flagged as **State Contract**, the State Contract # and Description are displayed beneath the section labeled **Order To**.

Business Office Requisition Printing

If the Business Office wants to generate a printout of the requisition(s) that were entered into the system by **every** user, they may do so through the Business Office Requisition Printing routine. This routine prints any requisition that is currently in a **PENDING** status **and** is associated with **any** user who has the ability to enter requisitions in Requisition Manager. You can choose to print one or multiple requisitions based on a selected date range.

Permission

RQM Bus Off Requisition Printing is the permission that controls the ability to use this routine.

Access to Business Office Requisition Printing

1. Open the Data Entry menu tree.
2. Open the Print Requisition menu tree.
3. Double-click the Bus Off Requisition Printing option.

The Print Requisitions (BUSINESS OFFICE) window displays.

R Print Requisitions (BUSINESS OFFICE)

File Help Report

Print Specified Requisitions

Starting Date: 07/01/06


Ending Date: 06/30/07

Starting Requisition #: 1

Ending Requisition #: 99999999

Use this window to specify your criteria.

Selecting Criteria

1. Enter the starting and ending dates (in MM/DD/YY format) in the range of requisitions to be printed.
2. Enter the starting and ending numbers in the range of requisitions to be printed.
Leave the default value if you wish to print **all** requisitions.
To print **one** requisition, enter the same number in the Starting and Ending Requisition # fields.
3. Press the **Run**  button.

The Report Viewer displays the requisitions that meet the criteria you entered. Use the navigation buttons at the top of the viewer to advance to the next or previous pages. The requisition(s) may be viewed on line or printed to a selected printer.

A sample requisition is shown on the following page:

REQUISITION

DEMO SCHOOL DISTRICT
10 SCHOOL WAY
NEW YORK, NY 14444

R Q # 54

REQ DATE 04/26/07

VENDOR # 451

Order To:

DELL MARKETING
ONE DELL WAY
ROUND ROCK, TX 78682-0326

Ship To:

ADMINISTRATIVE CENTER
DEMO CENTRAL SCHOOLS
500 BROADWAY
SCHOOLVILLE, NY 15555
ATTENTION: GEORGE PRINCIPAL

Order Quantity	Item Description	Unit Cost	Discount	Shipping Charge	Extended Cost
4.00 ea	Dell OptiPlex Intel Pentium Desktop GX745	522.990			2,091.96
4.00 ea	Dell E207WFP 20-inch Widescreen Flat Panel LCD Monitor	229.000			916.00
2.00 ea	Dell Network Multifunction Laser printer 1815dn	399.000			798.00
2.00 ea	5000-Page High Yield Toner Cartridge	79.990			159.98
	ADDITIONAL SHIPPING			0.00	0.00
				TOTAL	\$3,965.94

Budget Code	PO Amount	Budget Code	PO Amount
A2020200660000	957.98		
A2020220660000	3,007.96		

Reprint Converted Requisitions

The Reprint Converted Requisitions routine is used to reprint a copy of a selected requisition or range of requisitions that have already been converted to a purchase order. This routine reprints any requisition that is currently in a **CONVERTED** status.

Permission

RQM Reprint Converted Reqs is the permission that controls the ability to use this routine.

Access to Converted Requisition Reprinting

1. Open the Data Entry menu tree.
2. Open the Print Requisition menu tree.
3. Double-click the Reprint Converted Reqs option.

The Re-Print Requisitions (BUSINESS OFFICE) window displays.

R Re-Print Requisitions (BUSINESS OFFICE)

File Help Report

Print Specified Requisitions:

Starting Date: 07/01/06


Ending Date: 06/30/07

Starting Requisition #: 1

Ending Requisition #: 99999999

Use this window to specify your criteria.

To Select Criteria

1. Enter the starting and ending dates (in MM/DD/YY format) in the range of converted requisitions to be reprinted.
2. Enter the starting and ending numbers in the range of converted requisitions to be reprinted. Leave the default value if you wish to reprint all requisitions. To reprint one requisition, enter the same number in the Starting and Ending Requisition # fields.
3. Press the **Run**  button.

The Report Viewer displays the converted requisitions that meet the criteria you entered. Use the navigation buttons at the top of the viewer to advance to the next or previous pages. The converted requisition(s) may be viewed on line or printed to a selected printer.

A sample requisition is shown on the following page:

CONVERTED REQUISITION

DEMO SCHOOL DISTRICT
10 SCHOOL WAY
NEW YORK, NY 14444

R Q # 56

REQ DATE 04/26/07

VENDOR # 451

Order To:
DELL MARKETING
ONE DELL WAY
ROUND ROCK, TX 78682-0326

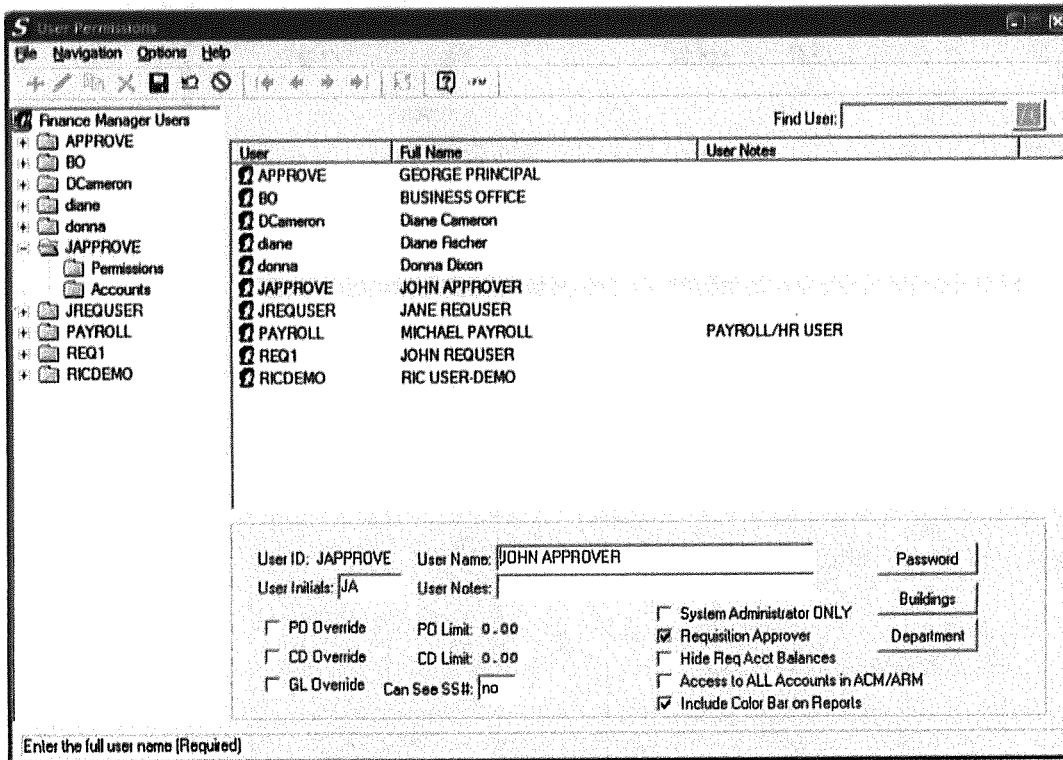
Ship To:
BUS GARAGE
DEMO CENTRAL SCHOOLS
22 STATE STREET
DEMOVILLE, NY 14444
ATTENTION: JANE REQUER

Order Quantity	Item Description	Unit Cost	Discount	Shipping Charge	Extended Cost
1.00 ea	Dell OptiPlex 320, Intel Pentium 4 Processor, Windows XP, w/17" Flat Panel Monitor - 3 year Limited Warranty	447.000			447.00
	ADDITIONAL SHIPPING			0.00	0.00
TOTAL					\$447.00

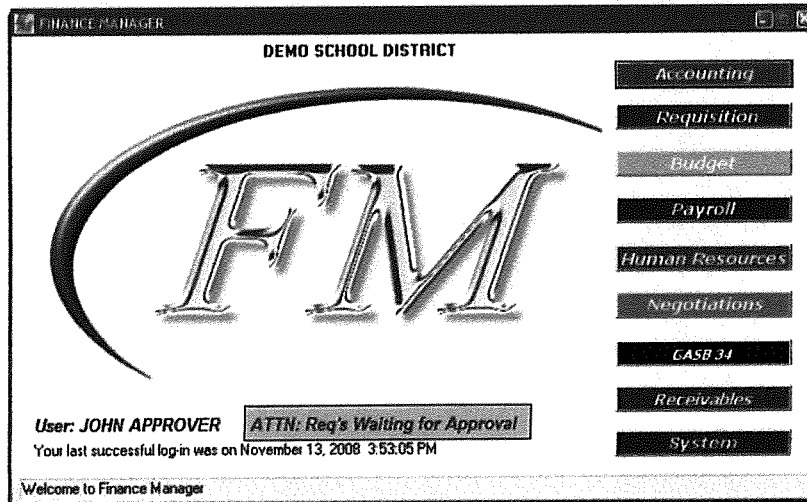
Budget Code	PO Amount	Budget Code	PO Amount
A1240220330000	447.00		

Requisition Approval

The User Maintenance area in System Manager allows you to define specific users as Requisition Approvers.



If you are set up as a requisition approver, when you log into FM, the main window will bring to your attention that you have requisitions to approve.



Permission

RQM Approval is the permission that controls the ability to use the Approval routine.



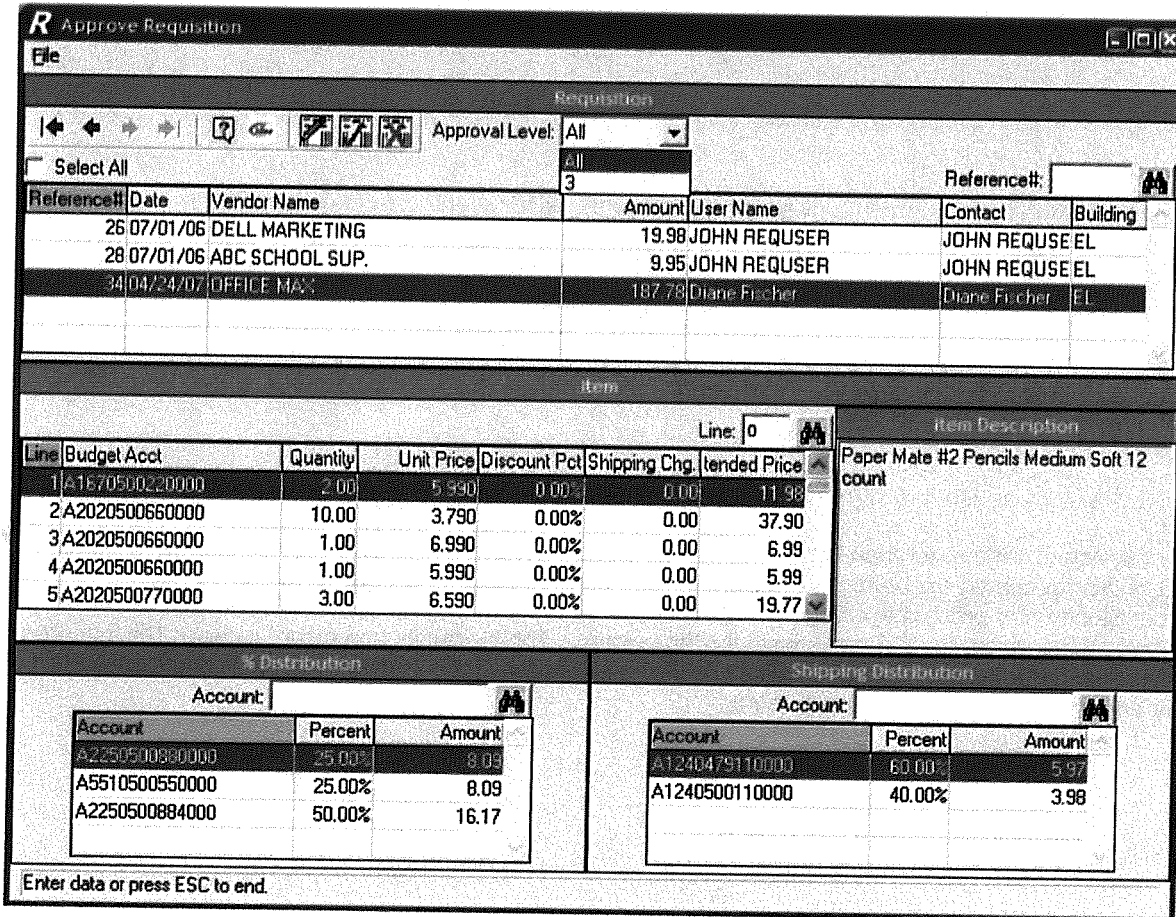
Access to Requisition Approval

- Open the Approval Process menu tree and double click the Approval option.

OR

- Press the Requisition Approval  button on the Requisition Manager main window.

The Approve Requisitions routine is used to approve submitted requisitions based on the different approval levels defined for the approver in the Set Up Approval Process routine. For example, if the user logged into the system is a Level 3 approver, the Approval Level drop-down will show All and Level 3. Similarly, if the user logged into the system is both a Level 2 and 3 approver, the Approval Level drop-down will show All, Level 3, and Level 2.



Approve Requisition

File

Requisition

Approval Level: All

Select All

Reference#	Date	Vendor Name	Amount	User Name	Contact	Building
26	07/01/06	DELL MARKETING	19.98	JOHN REQUERER	JOHN REQUSE EL	
28	07/01/06	ABC SCHOOL SUP.	9.95	JOHN REQUERER	JOHN REQUSE EL	
34	04/24/07	OFFICE MAX	187.73	Diane Fischer	Diane Fischer	EL

Reference#:

Item

Line: 0

Line	Budget Acct	Quantity	Unit Price	Discount Pct	Shipping Chg.	tended Price
1	A1670500220000	2.00	5.990	0.00%	0.00	11.98
2	A2020500660000	10.00	3.790	0.00%	0.00	37.90
3	A2020500660000	1.00	6.990	0.00%	0.00	6.99
4	A2020500660000	1.00	5.990	0.00%	0.00	5.99
5	A2020500770000	3.00	6.590	0.00%	0.00	19.77

Item Description: Paper Mate #2 Pencils Medium Soft 12 count

% Distribution

Account	Percent	Amount
A2250500880000	25.00%	8.09
A5510500550000	25.00%	8.09
A2250500884000	50.00%	16.17

Shipping Distribution

Account	Percent	Amount
A1240479110000	60.00%	5.97
A1240500110000	40.00%	3.98

Enter data or press ESC to end.

Use the Approve Requisition routine to update, approve, or disapprove those requisitions that are currently in a Pending status.

Requisition Information Display

The requisition browser at the top of the window displays those requisitions that are pending approval or disapproval. The information in the browser can be sorted in any of the following ways:

- numerically by requisition reference number
- from earliest to most recent requisition date
- alphabetically by vendor name

from lowest to highest requisition amount
alphabetically by requisitioner (user) name
alphabetically by contact name
alphabetically by building code

To change the manner in which information is displayed in the browser, simply click on the column title (Reference #, Date, Vendor Name, Amount, User Name, Contact, or Building). The column title is highlighted in yellow to indicate the selected sort option.

Data in a browser is normally sorted in either numerical ascending order or in alphabetical order. To reverse the order, that is to sort in numerical descending order or in reverse alphabetical order, click on the column title a second time. The column is in reverse order when it is highlighted in yellow and the column title displays in red lettering.

Any requisitions that were previously disapproved and resubmitted for approval are displayed in GREEN lettering at the top of the window.

Requisition Line Items

Based on the record selected in the requisition browser at the top of the window, the system displays the associated detail requisition line items in the middle of the window. The detail record includes the following information: number of line items in the requisition, account number to which the item is being charged, quantity ordered, unit price per unit of measurement ordered, discount percent, shipping charge, and extended price. The detailed item description, as entered during the Requisition Entry process, displays to the right of the Line Item browser and changes as you move from line to line. The budget code description displays at the bottom of the screen as each requisition line item is clicked on. Use this browser to select and view a specific requisition line item.


% Distribution

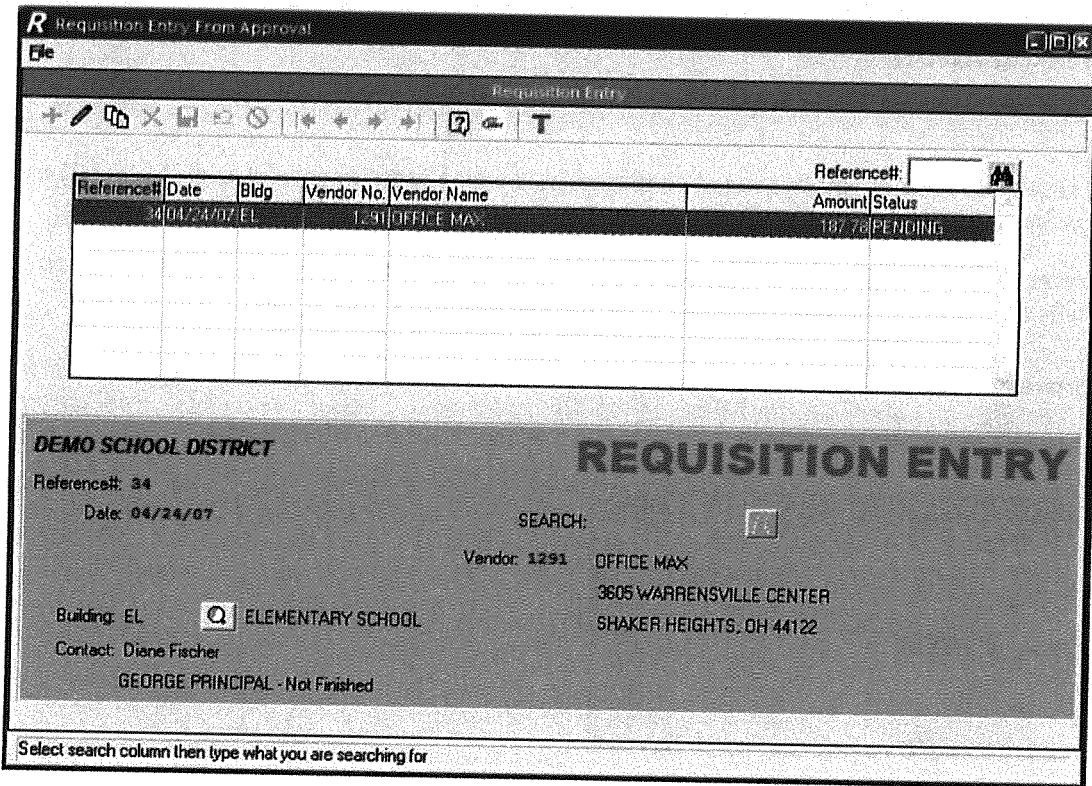
Based on the record selected in the requisition browser at the top of the window, the system displays the associated account code percent distribution on the bottom left-hand side of the window. If the Percent Distribution window was used during the Requisition Entry process to charge a line item(s) to more than one appropriation account, the % Distribution area shows the account code(s) breakdown for those items. The % distribution record includes the following information: account number to which the item is being charged, percentage of the item amount to be charged to the account, and dollar amount to be charged to the account.


Shipping Distribution

Based on the record selected in the requisition browser at the top of the window, the system displays the overall shipping charge for the requisition on the bottom right-hand side of the window. If an overall shipping charge applies to the requisition, the shipping distribution was entered on the Shipping window in the Requisition Entry routine. This browser displays the account codes to which shipping is to be charged. The shipping distribution record includes the following information: account number to which shipping is to be charged, percentage of the shipping to be charged to the account, and shipping dollar amount (based on the percentage and overall shipping amount) to be charged to the account.

Updating a Requisition


The approver can modify the requisition by selecting the appropriate requisition in the Requisition Browser. The browser can be restricted to requisitions at a specific approval level. Use the Approval Level drop-down to displays requisitions associated with ALL or a specific approval level (1, 2, or 3). Highlight the appropriate requisition record in the browser and pressing the **Update Requisition**  button in the toolbar. The Requisition Entry from Approval window displays.



Refer to the topic titled Enter Requisitions (under Data Entry routines) for field definitions and instructions on updating a requisition. The approver can change requisition information, but not delete requisition information. Note that only the **Update**  button is enabled on the Requisition Entry, Item Entry, % Distribution, and Shipping Distribution windows. Press the **Close (X)** button to return to the Approve Requisition window.

Approving a Requisition


This option is used to approve a selected requisition(s).

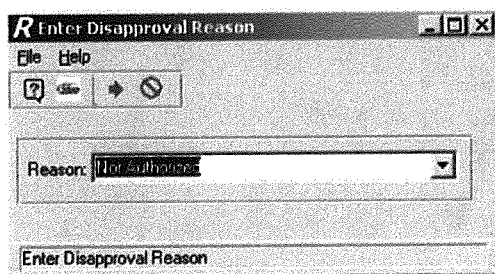
1. Use the Approval Level drop-down to displays requisitions associated with a specific approval level (1, 2, or 3) or leave the default value set to display all requisitions.
2. Highlight the appropriate record in the Requisition browser. You may select more than one requisition by using the mouse and Shift or Control key. Check the **Select All** check box to select **all** requisitions in the browser.
3. Press the **Approve**  button.

The system will check to ensure that there are still sufficient funds in the account to accommodate the requisition. If there are NOT sufficient funds, the system displays an error stating: "Requisition Total Exceeds the Account Balance. Requisition cannot be approved." The requisition will be disapproved and returned back to the originating requisitioner. If there are sufficient funds, the requisition is removed from the browser and is sent to either the next approver or the Business Office for approval. At this point, the record is also removed from the requisitioner's listing in the Enter Requisition routine.


Disapproving a Requisition

This option is used to disapprove a selected requisition(s). Upon completion, the requisition is returned to the originating requisitioner.

1. Use the Approval Level drop-down to displays requisitions associated with a specific approval level (1, 2, or 3) or leave the default value set to display all requisitions.
2. Highlight the appropriate record in the Requisition browser. You may select more than one requisition by using the mouse and Shift or Control key. Check the **Select All** check box to select **all** requisitions in the browser.
3. Press the **Disapprove**  button.
4. A popup window displays prompting you to indicate the reason that the requisition is being disapproved.

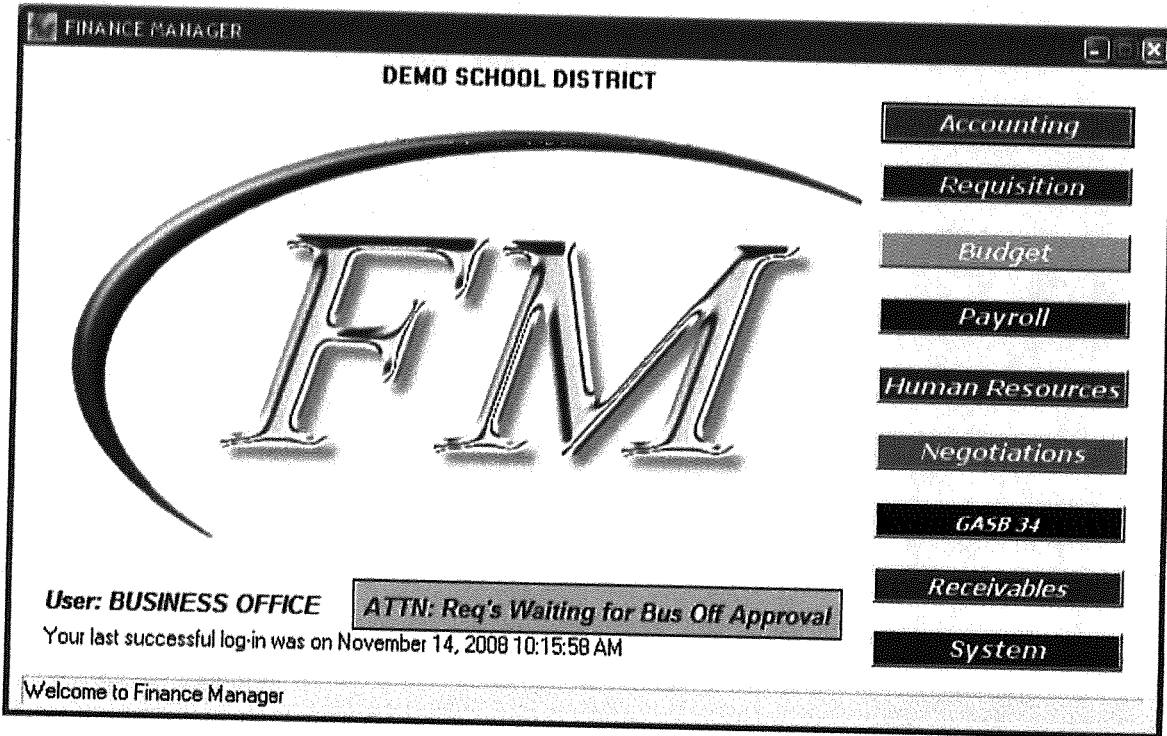


You may type in a free-text disapproval reason (up to 30 characters only) or use the drop-down to select from a listing of the most common disapproval reasons.

Press the **Continue with Disapproval**  button. The requisition is removed from the Approver's browser and can be seen by the originating requisitioner via the Resubmit Requisition routine.

Business Office Approval


The Business Office Approval routine is available to those users who work in the Business Office, have final Business Office approval, and have the **RQM Business Office** permissions set to YES in User Maintenance. If you are set up as a Business Office approver, when you log into FM, the main window will bring to your attention that you have requisitions to approve.



Permission

RQM Business Office is the permission that controls the ability to use the Business Office Approval routine.

Access to Business Office Approval

- Open the Approval Process menu tree and double click the Business Office option.
- OR
- Press the Business Approval  button on the Requisition Manager main window.

The Approve Requisition window displays. This routine allows the Business Office to approve requisitions that have been preapproved by up to 3 authorized approvers. Business Office approval is the final step before the requisition can be converted to a purchase order.

R Approve Requisition

Requestion

Select All Reference#:

Reference#	Date	Vendor Name	Amount	User Name	Contact	Building
4	04/24/07	OFFICE MA	187.73	Diane Fischer	Diane Fischer	E1
54	04/26/07	DELL MARKETING	3,965.94	GEORGE PRINCIPAL	GEORGE PRIN ADMIN	

Item

Line: 0

Line	Budget Acct	Quantity	Unit Price	Discount Pct	Shipping Chg.	tended Price	Item Description
1	A1670500220000	2.00	5.990	0.00%	0.00	11.98	Paper Mate #2 Pencils Medium Soft 12 count
2	A2020500660000	10.00	3.790	0.00%	0.00	37.90	
3	A2020500660000	1.00	6.990	0.00%	0.00	6.99	
4	A2020500660000	1.00	5.990	0.00%	0.00	5.99	
5	A2020500770000	3.00	6.590	0.00%	0.00	19.77	

Account	Percent	Amount
A2250500880000	25.00%	8.09
A5510500550000	25.00%	8.09
A2250500884000	50.00%	16.17

Account	Percent	Amount
A1240479110000	60.00%	5.97
A1240500110000	40.00%	3.98

Select search column then type what you are searching for

Use the Business Office Approve Requisition routine to update, approve, or disapprove those requisitions that are currently in a Pending status.

Requisition Information Display

The requisition browser at the top of the window displays those requisitions that are pending approval or disapproval. The information in the browser can be sorted in any of the following ways:

- numerically by requisition reference number
- from earliest to most recent requisition date
- alphabetically by vendor name
- from lowest to highest requisition amount
- alphabetically by requisitioner (user) name
- alphabetically by contact name
- alphabetically by building code

To change the manner in which information is displayed in the browser, simply click on the column title (Reference #, Date, Vendor Name, Amount, User Name, Contact, or Building). The column title is highlighted in yellow to indicate the selected sort option.

Data in a browser is normally sorted in either numerical ascending order or in alphabetical order. To reverse the order, that is to sort in numerical descending order or in reverse alphabetical order, click on the column title a second time. The column is in reverse order when it is highlighted in yellow and the column title displays in red lettering. Any requisitions that were previously disapproved and resubmitted for approval are displayed in GREEN lettering at the top of the window.



Use this browser to select the appropriate requisition record to update, approve, or disapprove.

Requisition Line Items

Based on the record selected in the requisition browser at the top of the window, the system displays the associated detail requisition line items in the middle of the window. The detail record includes the following information: number of line items in the requisition, account number to which the item is being charged, quantity ordered, unit price per unit of measurement ordered, discount percent, shipping charge, and extended price. The detailed item description, as entered during the Requisition Entry process, displays to the right of the Line Item browser and changes as you move from line to line. The budget code description displays at the bottom of the screen as each requisition line item is clicked on. Use this browser to select and view a specific requisition line item.


% Distribution

Based on the record selected in the requisition browser at the top of the window, the system displays the associated account code percent distribution on the bottom left-hand side of the window. If the Percent Distribution window was used during the Requisition Entry process to charge a line item(s) to more than one appropriation account, the % Distribution area shows the account code(s) breakdown for those items. The % distribution record includes the following information: account number to which the item is being charged, percentage of the item to be charged to the account, and dollar amount to be charged to the account.

Shipping Distribution

Based on the record selected in the requisition browser at the top of the window, the system displays the overall shipping charge for the requisition on the bottom right-hand side of the window. If an overall shipping charge applies to the requisition, the shipping distribution was entered on the Shipping window in the Requisition Entry routine. This browser displays the account codes to which shipping is to be charged. The shipping distribution record includes the following information: account number to which the shipping is to be charged, percentage of the shipping to be charged to the account, and shipping dollar amount (based on the percentage and overall shipping amount) to be charged to the account.

Updating a Requisition

The Business Office approver can modify the requisition by highlighting the appropriate record in the Requisition Browser and pressing the **Update Requisition**  button in the toolbar. The Requisition Entry from Approval window displays.

Reference#	Date	Bldg	Vendor No.	Vendor Name	Amount	Status
34	04/24/07	EL	1291	OFFICE MAX	137.75	PENDING

DEMO SCHOOL DISTRICT

Reference#: 34
Date: 04/24/07


SEARCH:

Vendor: 1291 OFFICE MAX
3605 WARRENSVILLE CENTER
SHAKER HEIGHTS, OH 44122

Building: EL ELEMENTARY SCHOOL


Contact: Diane Fischer
GEORGE PRINCIPAL - Not Finished

Select search column then type what you are searching for

Refer to the topic titled Enter Requisitions (under Data Entry routines) for field definitions and instructions on updating a requisition. The Business Office can change requisition information, but not delete requisition information. Note that only the **Update**  button is enabled on the Requisition Entry, Item Entry, % Distribution, and Shipping Distribution windows. Press the **Close (X)** button to return to the Approve Requisition window.

Approving a Requisition


This option is used to approve a selected requisition(s).

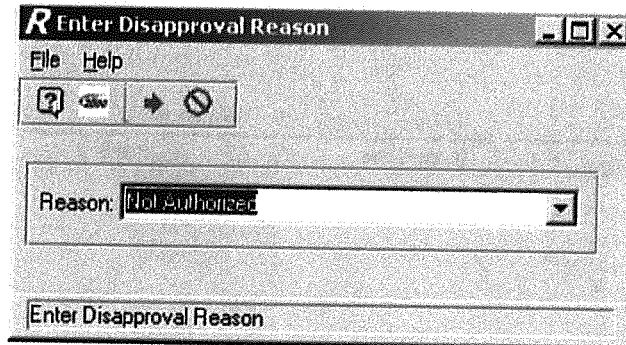
1. Highlight the appropriate record in the Requisition browser. You may select more than one requisition by using the mouse and Shift or Control key. Check the **Select All** box to select **all** requisitions in the browser.
2. Press the **Approve**  button.

The system will check to ensure that there are still sufficient funds in the account to accommodate the requisition. If there are NOT sufficient funds, the system displays an error stating: "Requisition Total Exceeds the Account Balance. Requisition cannot be approved." The requisition will be disapproved and returned back to the originating requisitioner. The requisition is removed from the browser and is ready to be converted to a purchase order.

Disapproving a Requisition

This option is used to disapprove a selected requisition(s).

1. Highlight the appropriate record in the Requisition browser. You may select more than one requisition by using the mouse and Shift or Control key. Check the **Select All** box to select **all** requisitions in the browser.
2. Press the **Disapprove**  button.
3. A popup window displays prompting you to indicate the reason that the requisition is being disapproved.



You may type in a free-text disapproval reason (up to 30 characters only) or use the drop-down to select from a listing of the most common disapproval reasons.

4. Press the **Continue with Disapproval**  button. The requisition is removed from the Business Office Approver's browser and can be seen by the originating requisitioner via the Resubmit Requisition routine.

Convert Requisition to PO

The Convert Requisition to PO routine is used to choose an open schedule on which you wish to place selected requisitions that have final approval by the Business Office. The requisitions can then be converted into purchase orders.

Permission

RQM Convert Requisition to PO and **ACM Schedule Maintenance** are the permissions that control the ability to use this routine.

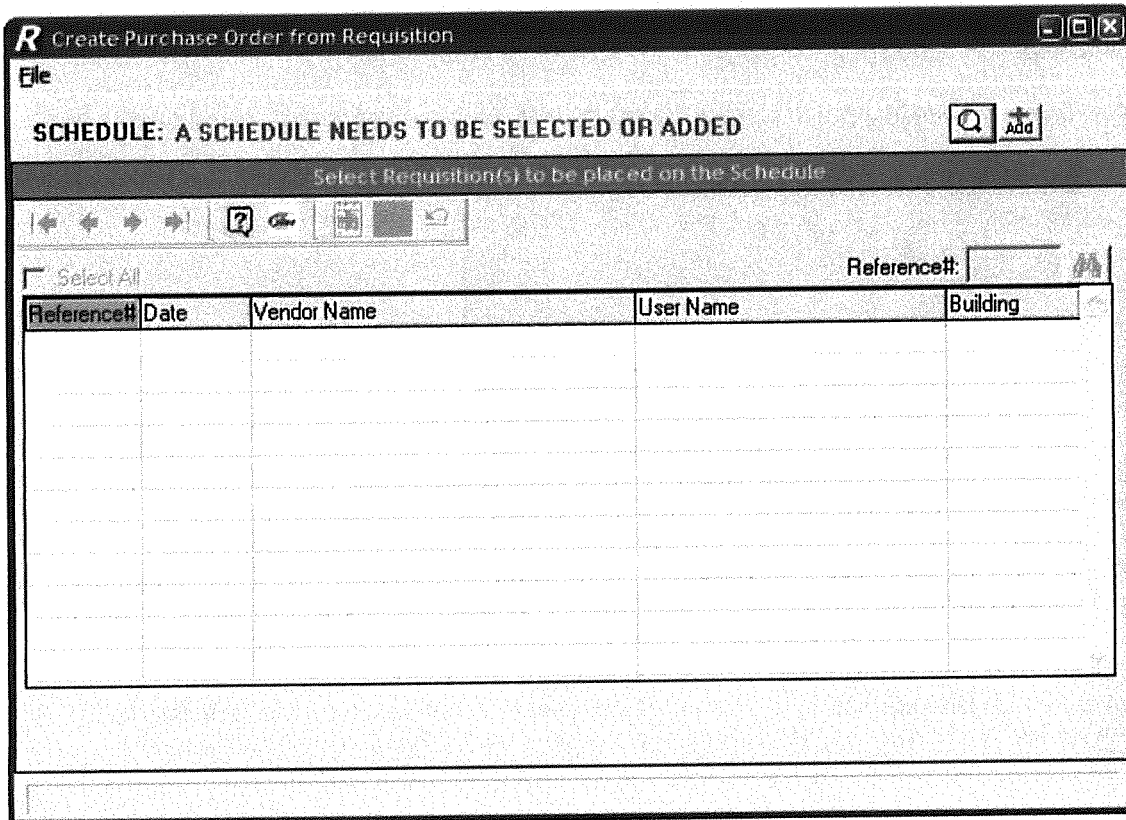
Access to Convert Requisition to PO

- Open the Approval Process menu tree and double click the Convert Requisition to PO option.

OR

- Press the Create Purchase Orders  button on the Requisition Manager main window.

When you first access the routine, the Create Purchase Order from Requisition window displays.



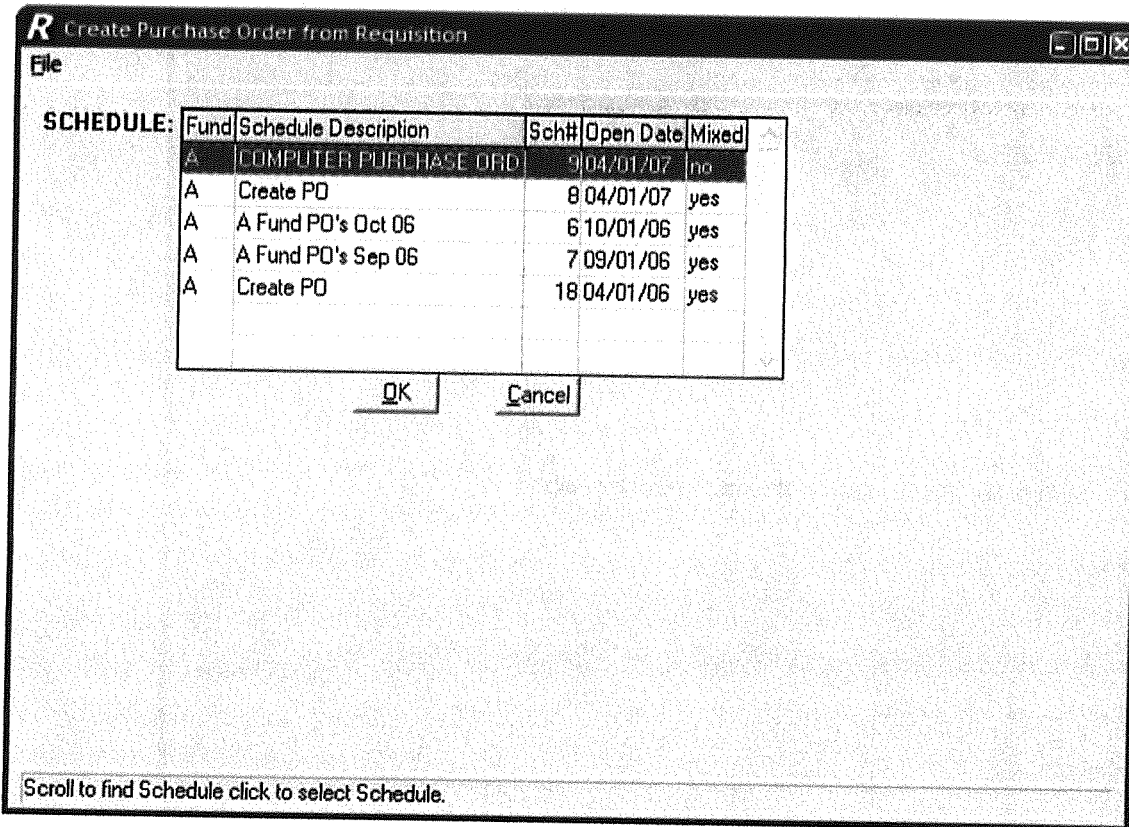
Use this window to select an existing Purchase Order schedule or add a new schedule.

Schedule Selection

You may place converted POs on an existing schedule or choose to add a new purchase order schedule provided that you have **Can Add** permissions for **ACM Schedule Maintenance**.

Using an Existing Schedule


To **select an existing schedule** on which to add the converted POs, use the lookup button  that displays at the top of the Convert Requisition to PO window. The Schedule Selection window displays.

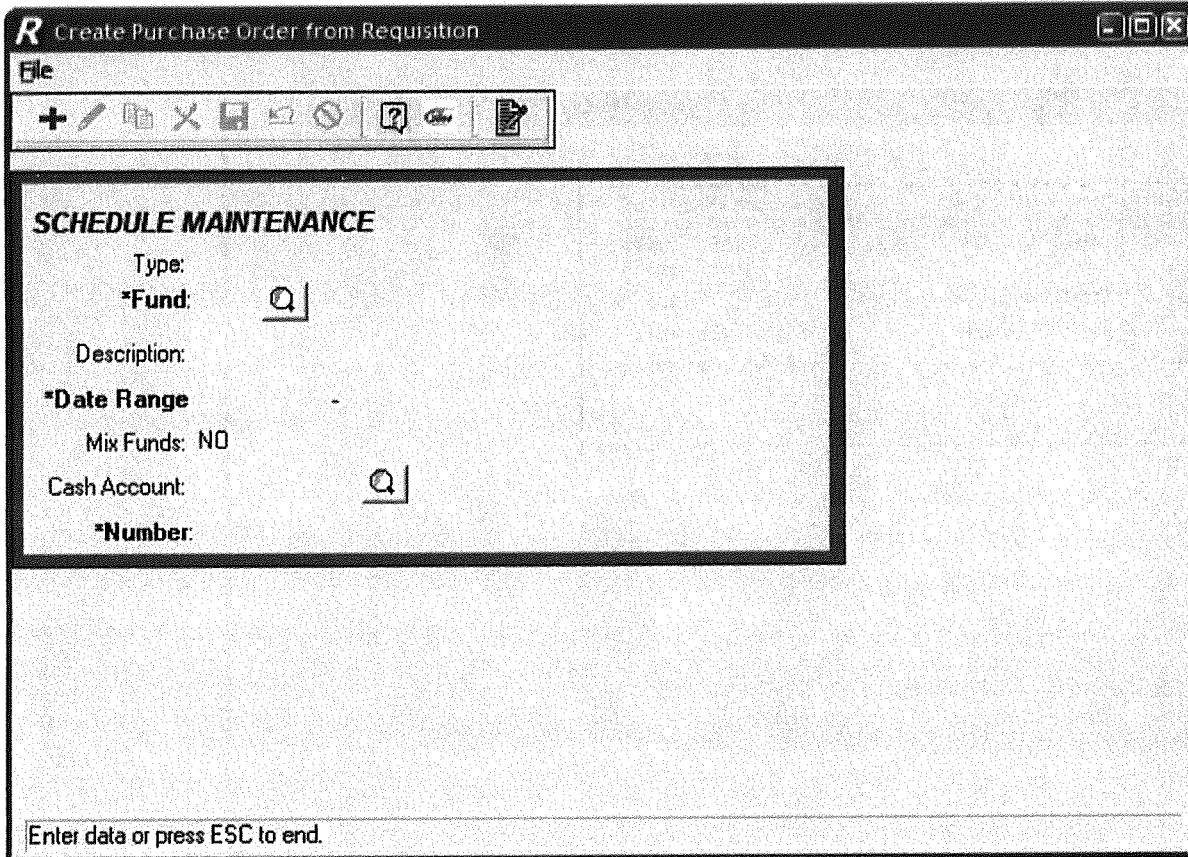


Use the scrollbar to find the correct schedule. Highlight the schedule record and press **OK**. The system returns you to the Convert Requisition to a PO window, with the selected schedule displayed at the top of the window. You may then proceed to convert requisitions into POs on the selected schedule.

Adding a New Schedule

You must have **Can Add** permissions for **ACM Schedule Maintenance** to be able to add a schedule.

To **add a new purchase order schedule**, use the Add button  that displays at the top of the Convert Requisition to PO window. The Schedule Maintenance window displays. The Schedule Maintenance window is used to create and maintain the open schedules used to record the requisitions that are being converted to purchase orders. Use this maintenance window to add, update, or delete schedules.




R Create Purchase Order from Requisition

File

+

SCHEDULE MAINTENANCE


Type:

*Fund: 

Description:

*Date Range -

Mix Funds: NO

Cash Account: 


*Number:

Enter data or press ESC to end.

Field **Description**

NOTE: Required fields are labeled in bold font and flagged with an asterisk.

Type When adding a new schedule, this field defaults to EN (Encumbrance – Purchase Orders) and is nonmodifiable.

Fund Enter the code that identifies the particular fund associated with this schedule.
Fund Codes are defined in the Fund Maintenance File. Use the lookup  browser to display and choose from a listing of valid fund codes.

Description When adding a new schedule, this field defaults to "Create PO". You may change the default value as needed to further identify the contents of the schedule.

Date Range When adding a new schedule, this field defaults to the current month. You may change the default dates as needed. The Date Range could be for a specific day or month. However, you cannot use a date range that is outside of the open fiscal years defined in System Parameters.

Mix Funds When adding a new schedule, this field defaults to NO. Enter **N** (NO) if only account numbers associated with the specified fund are allowed on this schedule. Enter **Y** (YES) if account numbers from different funds are allowed on this schedule.


NOTE: The system will check the detail record for each requisition that is to be converted to a PO on the schedule. If the Mix Funds flag is set to NO and you try to add an account number that is not associated with the specified fund, the system displays a warning message.

Number When adding a new schedule, this field defaults to the next sequential number for the fund and fiscal year. You may change the default number as needed.
NOTE: The schedule number must be unique for each fund, fiscal year, and date range. For example, if fiscal years 7/05 thru 6/06, 7/06 thru 6/07, and 7/07 thru 6/08 are open, you can have the following:


EN Sched# 2, Fund A, Date Range 08/01/05 to 08/31/05
and
EN Sched# 2, Fund A, Date Range 08/01/06 to 08/31/06
and
EN Sched#2, Fund A, Date Range 08/01/07 to 08/31/07

However, you cannot have the following:
EN Sched# 1, Fund A, Date Range 07/01/06 to 07/14/06
and
EN Sched# 1, Fund A, Date Range 07/15/06 to 07/31/06

Adding a Schedule


1. Press the **Add** button  that displays at the top of the Convert Requisition to PO window.

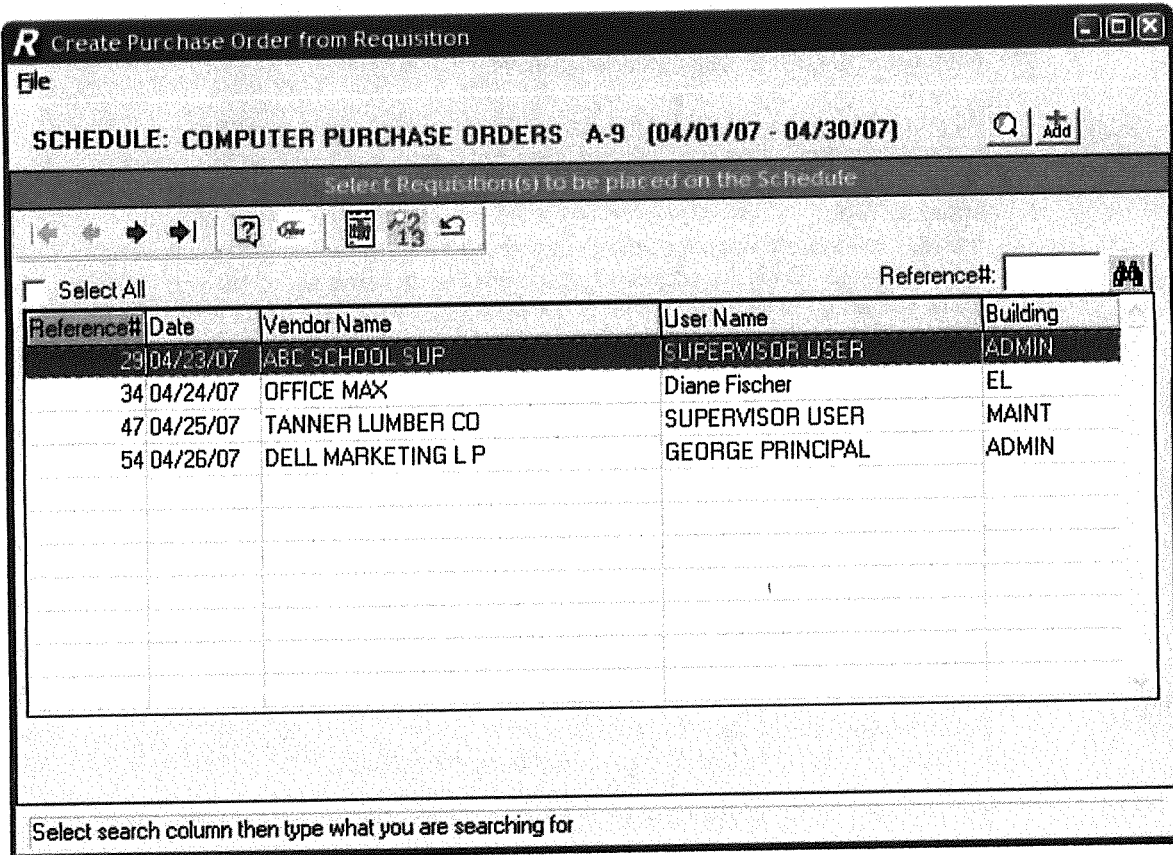
The Schedule Maintenance window displays.

2. Press the **Add**  button in the maintenance toolbar.

3. Add all information associated with the schedule.

4. Press the **Save**  button.

At this point, you may press the Create PO  button to return to the Convert Requisition to PO window and specify the requisitions that you wish to convert to purchase orders on the newly added schedule. The Create Purchase Order from Requisition window redisplay with the selected schedule.



SCHEDULE: COMPUTER PURCHASE ORDERS A-9 (04/01/07 - 04/30/07)

Select Requisition(s) to be placed on the Schedule

Select All

Reference#	Date	Vendor Name	User Name	Building
23	04/23/07	ABC SCHOOL SUP	SUPERVISOR USER	ADMIN
34	04/24/07	OFFICE MAX	Diane Fischer	EL
47	04/25/07	TANNER LUMBER CO	SUPERVISOR USER	MAINT
54	04/26/07	DELL MARKETING L P	GEORGE PRINCIPAL	ADMIN

Select search column then type what you are searching for

Requisition Selection

The Requisition browser displays those requisitions that have been approved by the Business Office and are ready to be converted to purchase orders. The requisition record includes the following information: reference number, date, vendor name, requisitioner's name, and building. Use the browser to choose those requisitions that are to be placed on the selected schedule.

The information in the Requisition browser can be sorted in any of the following ways:

- numerically by requisition reference number,
- from earliest to most recent requisition date,
- alphabetically by vendor name,
- alphabetically by requisitioner name,
- alphabetically by building code.

To change the manner in which information is displayed in the browser, simply click on the column title (Reference #, Date, Vendor Name, User Name, or Building). The column title is highlighted in yellow to indicate the selected sort option.

Use this browser to select the appropriate requisition record(s) to convert to a PO.

Create PO

This option converts the selected requisition(s) to a purchase order.

1. Confirm that the schedule displayed at the top of the window is the correct schedule.
2. Select the requisition from the browser by highlighting the appropriate record.

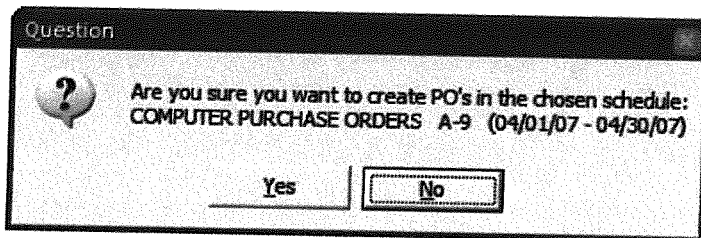
You may select more than one requisition by using the mouse and Shift or Control key.

Check the **Select All** box to select **all** requisitions in the browser.

3. Press the Create PO  button.

NOTE: The date of the requisition must fall within the date range of the selected purchase order schedule. For example, you cannot add a November requisition to a schedule with an October date range.


4. A question displays prompting you to confirm that this is the correct schedule.

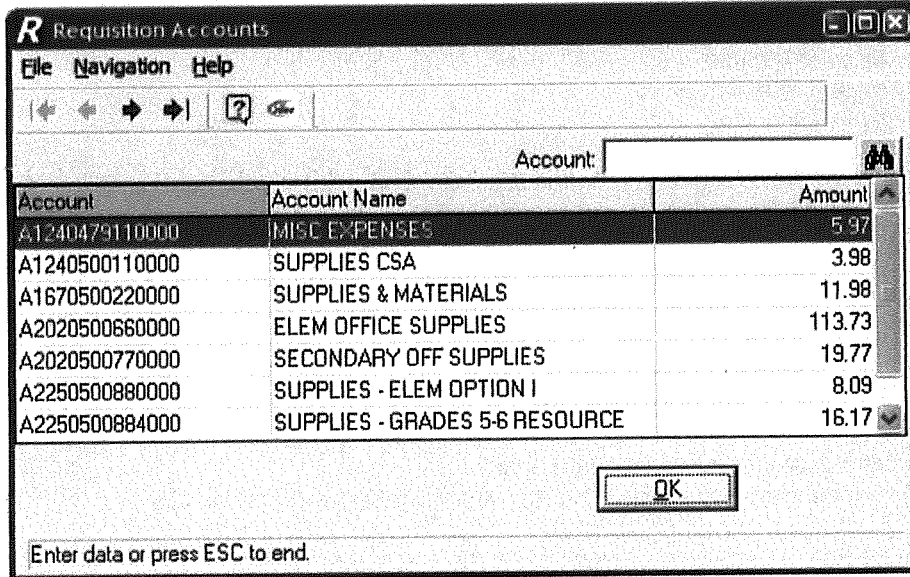


Press **Yes** to convert the requisitions to POs in the selected schedule. Otherwise, press **No**.

Once you process the requisition conversion, the requisition is removed from the browser and can be seen in Accounting Manager on the selected schedule in the purchase order entry routine.

Viewing Accounts on the Requisition

1. Confirm that the schedule displayed at the top of the window is the correct schedule.
2. Select the requisition from the browser by highlighting the appropriate record. You may only select one requisition at a time.
3. Press the **View Accounts on Req**  button. The Requisition Accounts window displays.




Account	Account Name	Amount
A1240479110000	MISC EXPENSES	5.97
A1240500110000	SUPPLIES CSA	3.98
A1670500220000	SUPPLIES & MATERIALS	11.98
A2020500660000	ELEM OFFICE SUPPLIES	113.73
A2020500770000	SECONDARY OFF SUPPLIES	19.77
A2250500880000	SUPPLIES - ELEM OPTION I	8.09
A2250500884000	SUPPLIES - GRADES 5-6 RESOURCE	16.17

This window displays the account code(s) to which the requisition line items are to be charged, along with the dollar amount being distributed to the account code.

4. To return to the Create PO from Requisition window, press the **OK** button.

Refreshing the Window

The Reset Requisitions button is used to refresh the requisition browser with new information. If additional requisitions had been approved by the Business Office **after** you opened the Convert Requisition to PO window, the system will refresh the window with those requisitions that are ready to be converted to purchase orders **without** the need to exit this routine. To refresh the window, press the **Reset Reqs**  button.

Requisition Status Listing by User

If you want to generate a printout of the status of the requisition(s) that you entered into the system, you may do so through the Requisition Status Listing by User routine. The Requisition Status Listing by User routine allows each user logged into FM2004 to generate a detail or summary report indicating the status (Unsubmitted, Pending, Approved, Disapproved, and/or Converted) and approval level of the requisitions associated with his/her own requisitions.



Permission

RQM Requisition Status Listing by User is the permission that controls the ability to use this routine.

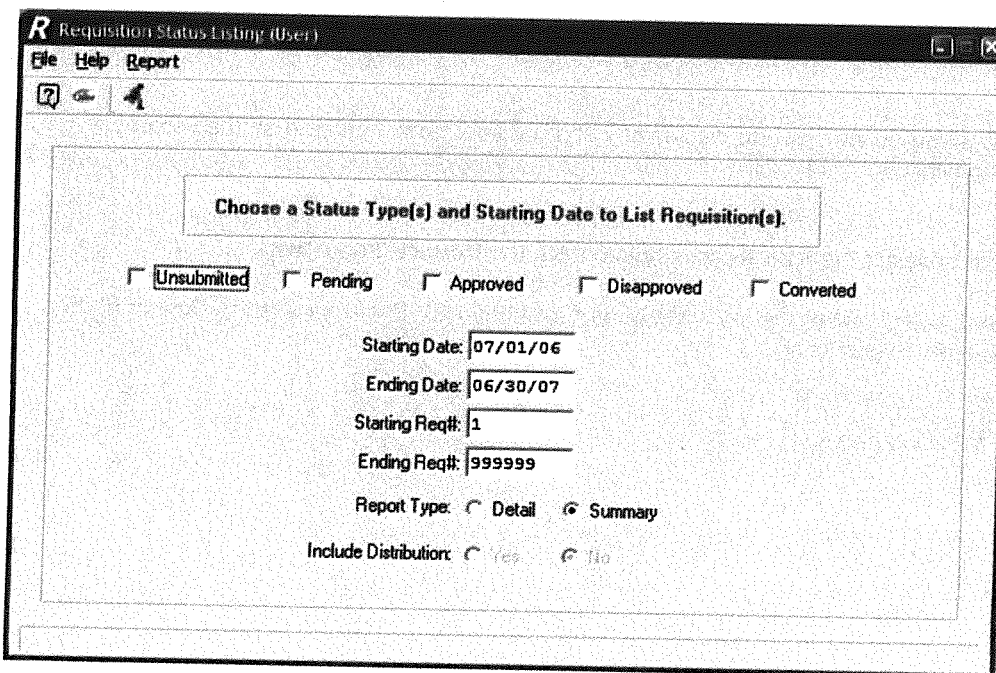
Access to Requisition Status Listing by User Query

1. Open the Query Routines menu tree.
2. Double-click the Requisition Status Listing by User option.

OR

1. Press the Queries button  on the Requisition Manager Main Menu.
2. Set the radio button under Query Types to **User Routines**.
3. Highlight the Requisition Status Listing by User option and press the Run  button.

The Requisition Status Listing (User) window displays.



Use this window to restrict the report to specific requisition criteria.

1. Use the **Status Type** check box fields to specify one or more requisition status type on which you wish to report. You may check one, multiple, or all status types. For example, if you check Pending and Approved, the listing will include those requisitions that are currently in a Pending or Approved status within the selected requisition date range.
2. Enter the **Starting Date** and **Ending Date** in the range of requisitions to be included in the report. These fields default to the starting and ending dates of the current fiscal year and may be changed as needed. To report on requisitions entered on one specific date, enter the same date in the Starting and Ending Date fields.
3. Enter the **Starting** and **Ending Requisition Number** in the range of requisitions to be included in the report. To report on one specific requisition, enter the same number in the Starting and Ending Req # fields. Leave the default values to include all requisitions within the specified date range and status type(s).
4. Indicate the **Report Type** that you wish to generate.


Summary – This report provides the requisition number, date, vendor name, total amount, current approval level or purchase order number, and status. The Summary report prints one line for each requisition on the same page.

Detail – This report provides the requisition number, date, vendor name, total amount, current approval level or purchase order number, and status. In addition, the report provides the account numbers to which the items are to be charged, line item descriptions, quantity ordered, unit price, extended price, shipping charges, discount amounts, and total amount. The Detail report prints each requisition on a separate page.

5. The **Include Distribution** field is only available if the **Report Type** selected is **Detail**.

Set the radio button to **YES** if you wish to display any account information entered on the Percent Distribution and/or Shipping window.

Set the radio button to **NO** if you **do not** wish to display any account information entered on the Percent Distribution and/or Shipping window.

6. Press the **Run**  button or select the **Run Report** option from the **Report** drop-down.
7. After the report is generated, select one of the following output destinations: Preview (screen), Default Printer, or Microsoft Excel (for Summary Report only).

Sample reports are shown on the following pages.

Detail Report (with Distribution)

04/26/07		DEMO SCHOOL DISTRICT			Page 2/2	
Requisition Status Listing - Detail REQ#: 34 Period Covered 07/01/06 - 06/30/07						
REQ#	DATE	VENDOR NAME	TOTAL AMT	LEVEL/POP	STATUS	
34	04/24/07	OFFICE MAX	187.78	L2	PENDING	
REQUISITIONED ITEMS						
ACCOUNT	DESCRIPTION	QTY/UNIT PRICE	EXT PRICE	SHIPPING	DISCOUNT	
A2020500770000	Manila 1/3 cut letter size fil	3 @ 6.69	19.77	0.00	0.00	
A2020500660000	Paper Mate Profile Ballpoint P	10 @ 3.79	37.90	0.00	0.00	
A2020500660000	Recycled Pastel Color Paper	1 @ 6.99	6.99	0.00	0.00	
A2020500660000	Multicolored binder clips - Me	1 @ 5.99	5.99	0.00	0.00	
A2020500660000	Round Ring 2" Binder White	15 @ 4.19	62.85	0.00	0.00	
A1670500230000	Paper Mate #2 Pencils Medium S	2 @ 5.99	11.98	0.00	0.00	
* SEE % DIST	Officemate Multicolored Paper	5 @ 2.49	12.45	0.00	0.00	
* SEE % DIST	Elmer's Glue-All, White Glue 7	10 @ 1.99	19.90	0.00	0.00	
				TOTAL:	177.83	
PERCENT DISTRIBUTION			SHIPPING			
ACCOUNT	PERCENT	AMOUNT	ACCOUNT	PERCENT	AMOUNT	
A2260500860000	25.00%	8.09	A1240479110000	60.00%	5.97	
A5510500550000	25.00%	8.09	A1240500110000	40.00%	3.98	
A2260500864000	50.00%	16.17			0.00	
TOTAL		32.35	TOTAL		9.95	
Report Completed 1:38 PM						

Requisition Status Listing by Business Office

If the Business Office wants to generate a printout of the status and approval level of the requisition(s) that either they entered into the system or that were entered into the system by **all** users, they may do so through the Requisition Status Listing by Business Office routine.



Permission

RQM Requisition Status Listing by Business Office is the permission that controls the ability to use this routine.

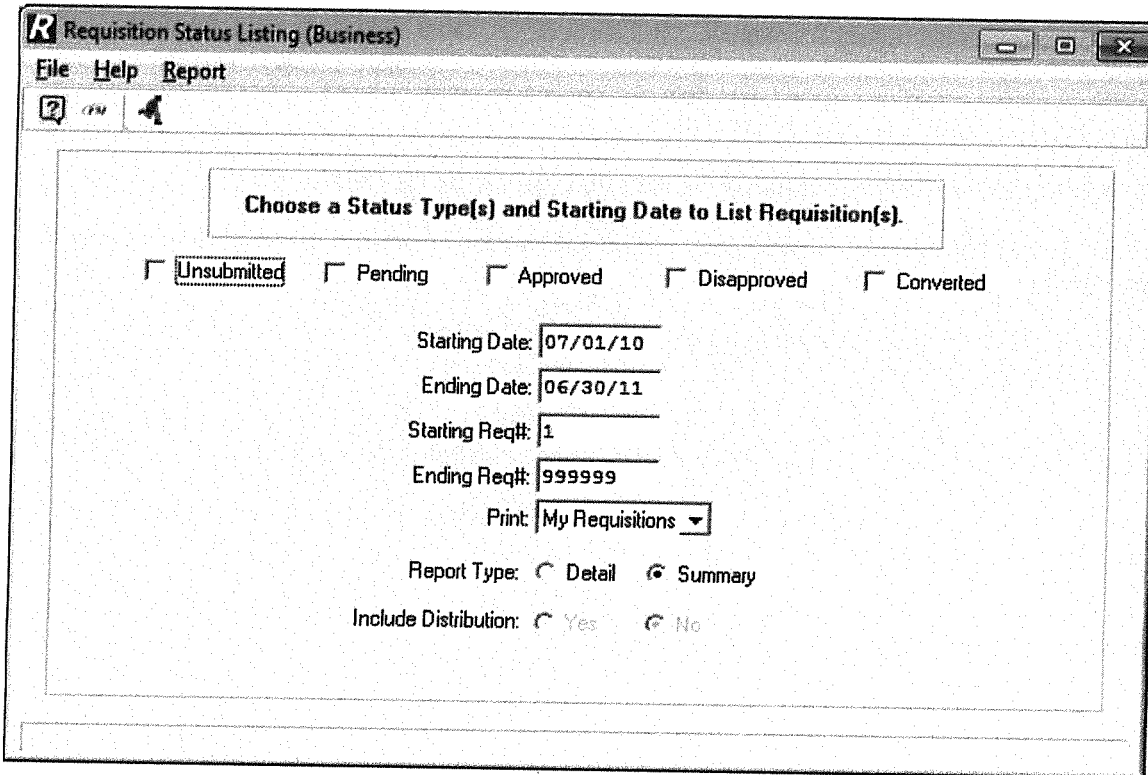
Access to Requisition Status Listing by Business Office Query

1. Open the Query Routines menu tree.
2. Double-click the Requisition Status Listing by Business Office option.

OR

1. Press the Queries button  on the Requisition Manager Main Menu.
2. Set the radio button under Query Types to **Business Office**.
3. Highlight the Requisition Status Listing by Business Office option and press the Run  button.

The Requisition Status Listing (Business) window displays.



Use this window to restrict the report to specific requisition criteria.

FINANCE MANAGER

1. Use the **Status Type** check box fields to specify one or more requisition status types on which you wish to report. You may check one, multiple, or all status types. Valid types are Unsubmitted (Open), Pending, Approved, Disapproved, or Converted to PO. For example, if you check Pending and Approved, the listing will include those requisitions that are currently in a Pending or Approved status within the selected requisition date range.
2. Enter the **Starting** and **Ending Date** in the range of requisitions to be included in the report. These fields default to the starting and ending dates of the fiscal year and may be changed as needed. To report on requisitions entered on one specific date, enter the same date in the Starting and Ending Date fields.
3. Enter the **Starting** and **Ending Requisition Number** in the range of requisitions to be included in the report. To report on one specific requisition, enter the same number in the Starting and Ending Req # fields. Leave the default values to include all requisitions within the specified date range and status type(s).
4. Using the drop-down arrow, indicate the records that you wish to **Print**.

Choose **My Requisitions** to include only the requisitions that you entered.

Choose **All Requisitions** to include requisitions entered by every user, including yourself.

5. Indicate the **Report Type** that you wish to generate.


Summary – This report provides the requisition number, date, requisitioner name, vendor name, total amount, current approval level or purchase order number, and status.

Detail – This report provides the requisition number, date, requisitioner name, vendor name, total amount, current approval level or purchase order number, and status. In addition, the report provides the account numbers to which the items are to be charged, line item descriptions, quantity ordered, unit price, extended price, shipping charges, discount amounts, and total amount.

6. The **Include Distribution** field is only available if the **Report Type** selected is **Detail**.

Set the radio button to **YES** if you wish to display any account information entered on the Percent Distribution and/or Shipping window.

Set the radio button to **NO** if you **do not** wish to display any account information entered on the Percent Distribution and/or Shipping window.

7. Press the **Run**  button or select the **Run Report** option from the **Report** drop-down.
8. After the report is generated, select one of the following output destinations: Preview (screen), Default Printer, or Microsoft Excel (for Summary report only).

Sample reports are shown on the following pages.

Summary Report

07/09/10		DEMO SCHOOL DISTRICT				Page 1/1	
Requisition Status Listing For Business - Summary Period: 07/01/10 - 06/30/11							
REQ#	DATE	REQ BY	VENDOR NAME	TOTAL AMT	LEVEL/PO#	STATUS	REASON
42	07/09/10	JRE QUSER	ABC SCHOOL SUP.	663.50	L2	PENDING	
43	07/09/10	JRE QUSER	ABEKA BOOK, INC	550.80		DISAPPROVED	Not Finished
44	07/09/10	JRE QUSER	BARNES & NOBLE	456.03	L3	PENDING	
45	07/09/10	DIANE	DELL MARKETING	499.00	80	APPROVED	
46	07/09/10	DIANE	FRANKLIN LEARNING RESOURCES	344.31	100001	CONVERTED	
47	07/09/10	DIANE	ABC SCHOOL SUP.	187.78		OPEN	

Report Completed 12:38 PM

Detail Report (with Distribution)

07/09/10		DEMO SCHOOL DISTRICT				Page 6/6	
Requisition Status Listing - Detail REQ#: 47 Period Covered 07/01/10 - 06/30/11							
REQ#	DATE	REQ BY	VENDOR NAME	TOTAL AMT	LEVEL/PO#	STATUS	REASON
47	07/09/10	DIANE	ABC SCHOOL SUP.	187.78		OPEN	
REQUISITIONED ITEMS							
ACCOUNT	DESCRIPTION	QTY/UNIT	PRICE	EXT PRICE	SHIPPING	DISCOUNT	
A2250500884000	Manila 1/3 cut letter size 1	3 @	6.59	19.77	0.00	0.00	
A2250500884000	Paper Mate Profile Ballpoint P	10 @	3.79	37.90	0.00	0.00	
A2250500884000	Multicolored metal binder clip	1 @	5.99	5.99	0.00	0.00	
A2250500884000	Round Ring 2" Binder - White	15 @	4.19	62.85	0.00	0.00	
A2110500772600	Recycled Pastel Color Paper lb	1 @	6.99	6.99	0.00	0.00	
A2110500772600	Paper Mate #2 Pencils - Medium	2 @	5.99	11.98	0.00	0.00	
* SEE % DIST	Officemate Multicolored Paper	5 @	2.49	12.45	0.00	0.00	
* SEE % DIST	Elmer's Glue-All, White Glue 7	10 @	1.99	19.90	0.00	0.00	
TOTAL:						177.63	
PERCENT DISTRIBUTION				SHIPPING			
ACCOUNT	PERCENT	AMOUNT		ACCOUNT	PERCENT	AMOUNT	
A2250500884000	60.00%	19.41		A2250500884000	60.00%	5.97	
A2110500772600	40.00%	12.94		A2110500772600	40.00%	3.98	
TOTAL			32.35	TOTAL			9.95

Report Completed 12:40 PM

Requisition Status Listing by Approver

If Approvers want to generate a printout of the status and approval level of the requisition(s) that they approve for various requisitioners, they may do so through the Requisition Status Listing by Approver routine. This gives you the ability to generate a detail or summary report indicating the status (Unsubmitted, Pending, Approved, Disapproved, and/or Converted) and approval level of requisitions that you approve.



Permission

RQM Requisition Status Listing by Approver is the permission that controls the ability to use this routine.

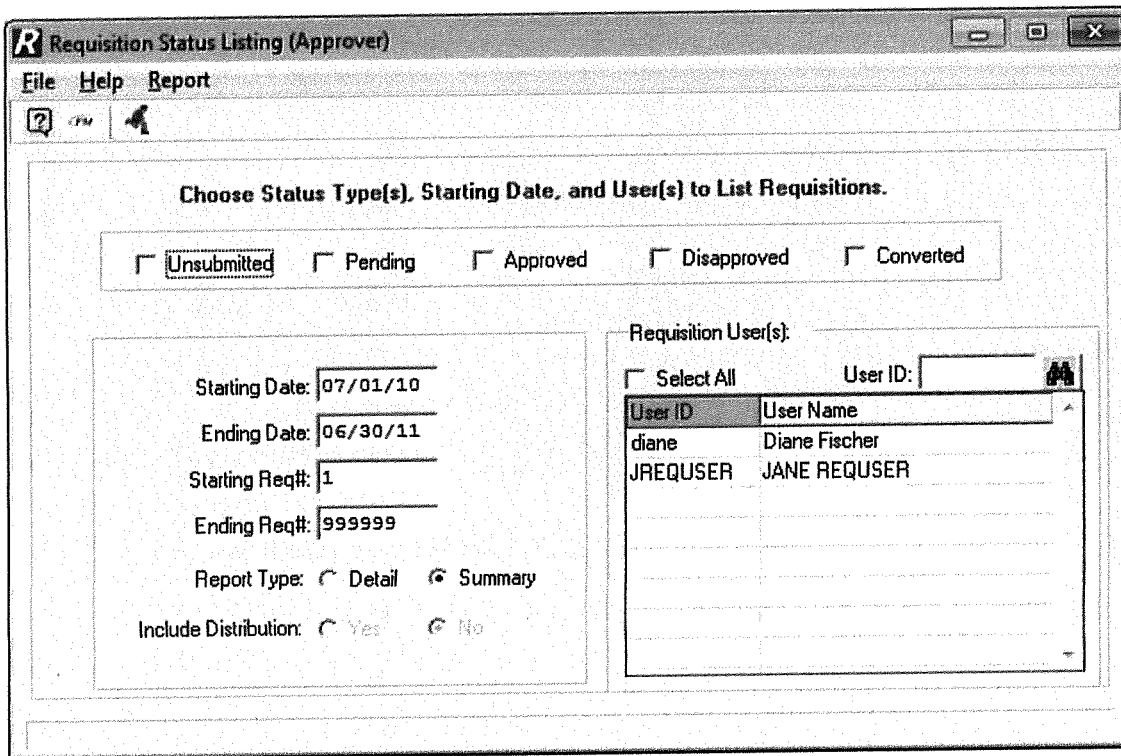
Access to Requisition Status Listing by Approver Query

1. Open the Query Routines menu tree.
2. Double-click the Requisition Status Listing by Approver option.

OR

1. Press the Queries button  on the Requisition Manager Main Menu.
2. Set the radio button under Query Types to **Approver Routines**.
3. Highlight the Requisition Status Listing by Approver option and press the Run  button.

The Requisition Status Listing (Approver) window displays.



Choose Status Type(s), Starting Date, and User(s) to List Requisitions.

Unsubmitted
 Pending
 Approved
 Disapproved
 Converted

Starting Date: 07/01/10
 Ending Date: 06/30/11
 Starting Req#: 1
 Ending Req#: 999999

Report Type: Detail Summary

Include Distribution: Yes No

Requisition User(s):
 Select All User ID:


User ID	User Name
diane	Diane Fischer
JREQUSER	JANE REQUER

Use this window to restrict the report to specific requisition criteria.

1. Use the **Status Type** check box fields to specify one or more requisition status types on which you wish to report. You may check one, multiple, or all status types. Valid types are Unsubmitted (Open), Pending, Approved, Disapproved, or Converted to PO. For example, if you check Pending and Approved, the listing will include those requisitions that are currently in a Pending or Approved status within the selected requisition date range.
2. Enter the **Starting** and **Ending Date** in the range of requisitions to be included in the report. These fields default to the starting and ending dates of the fiscal year and may be changed as needed. To report on requisitions entered on one specific date, enter the same date in the Starting and Ending Date fields.
3. Enter the **Starting** and **Ending Requisition Number** in the range of requisitions to be included in the report. To report on one specific requisition, enter the same number in the Starting and Ending Req # fields. Leave the default values to include all requisitions within the specified date range and status type(s).
4. Indicate the **Report Type** that you wish to generate.

Summary – This report provides the requisition number, date, requisitioner name, vendor name, total amount, current approval level or purchase order number, status, and reason for disapproval (if applicable).

Detail – This report provides the requisition number, date, requisitioner name, vendor name, total amount, current approval level or purchase order number, status, and reason for disapproval (if applicable). In addition, the report provides the account numbers to which the items are to be charged, line item descriptions, quantity ordered, unit price, extended price, shipping charges, discount amounts, and total amount.

5. The **Include Distribution** field is only available if the **Report Type** selected is **Detail**.
Set the radio button to **YES** if you wish to display any account information entered on the Percent Distribution and/or Shipping window.
Set the radio button to **NO** if you **do not** wish to display any account information entered on the Percent Distribution and/or Shipping window.
6. Use the **Requisition User** listing to select one or more users whose requisitions you want to report on. Check the **Select All** box if you want to report on all requisitioners.
7. Press the **Run**  button or select the **Run Report** option from the **Report** drop-down.
8. After the report is generated, select one of the following output destinations: Preview (screen), Default Printer, or Microsoft Excel (for Summary report only).

Sample reports are shown on the following pages.

Summary Report

07/09/10		DEMO SCHOOL DISTRICT				Page 1/1
Requisition Status Listing For Approver - Summary Period: 07/01/10 - 06/30/11						
REQ#	DATE	REQ BY	VENDOR NAME	TOTAL AMT	LEVEL/POS	STATUS REASON
42	07/09/10	JREQUER	ABC SCHOOL SUP.	663.50	L2	PENDING
43	07/09/10	JREQUER	ABEKA BOOK, INC	550.80		DISAPPROVED Not Finished
44	07/09/10	JREQUER	BARNES & NOBLE	456.03	L3	PENDING
45	07/09/10	DIANE	DE LL MARKETING	499.00	80	APPROVED
46	07/09/10	DIANE	FRANKLIN LEARNING RESOURCES	344.31	100001	CONVERTED
47	07/09/10	DIANE	ABC SCHOOL SUP.	187.78		OPEN
Report Completed 12:54 PM						

Detail Report (with Distribution)

07/09/10		DEMO SCHOOL DISTRICT				Page 6/6
Requisition Status Listing - Detail REQ#: 47 Period Covered 07/01/10 - 06/30/11						
REQ#	DATE	REQ BY	VENDOR NAME	TOTAL AMT	LEVEL/POS	STATUS REASON
47	07/09/10	DIANE	ABC SCHOOL SUP.	187.78		OPEN
REQUISITIONED ITEMS						
ACCOUNT	DESCRIPTION	QTY/UNIT PRICE	EXT PRICE	SHIPPING	DISCOUNT	
A2250500884000	Mandla 1/3 cut letter size #	3 @ 6.59	19.77	0.00	0.00	
A2250500884000	Paper Mate Profile Ballpoint P	10 @ 3.79	37.90	0.00	0.00	
A2250500884000	Multicolored metal binder clip	1 @ 5.99	5.99	0.00	0.00	
A2250500884000	Round Ring 2" Binder - White	15 @ 4.19	62.85	0.00	0.00	
A2110500772600	Recycled Pastel Color Paper fo	1 @ 6.99	6.99	0.00	0.00	
A2110500772600	Paper Mate #2 Pencils - Medium	2 @ 5.99	11.98	0.00	0.00	
* SEE % DIST	Officemate Multicolored Paper	5 @ 2.49	12.45	0.00	0.00	
* SEE % DIST	Elmer's Glue-All White Glue 7	10 @ 1.99	19.90	0.00	0.00	
				TOTAL:	177.83	
PERCENT DISTRIBUTION				SHIPPING		
ACCOUNT	PERCENT	AMOUNT	ACCOUNT	PERCENT	AMOUNT	
A2250500884000	60.00%	19.41	A2250500884000	60.00%	5.97	
A2110500772600	40.00%	12.94	A2110500772600	40.00%	3.98	
TOTAL		32.35	TOTAL		9.95	
Report Completed 12:55 PM						



Appropriation Status

The Appropriation Status Report provides detail of the individual appropriation accounts with respect to the current adjusted budget, fiscal year-to-date expenses, current encumbrances, and current unencumbered balance. The report only displays those accounts that the user has permissions to see in Requisition Manager, as defined in the User Account Chart Range routine.

Permission

RQM Appropriation Status is the permission that controls the ability to use this routine.

Access to Appropriation Status Report

- Open the Reports menu tree and double click the Appropriation Status option.

OR

- Press the Reports  icon on the Requisition Manager Main menu. Highlight the Appropriation Status option in the browser and press the Run  button.


The Appropriation Status Report window displays.

1. Using the browser on the left-hand side of the window, select the fund by highlighting the appropriate record.
2. The Date Range fields default to the current fiscal year.

Change the starting and ending reporting date range as needed.

OR

Check the Prior Year box if you want the report to reflect account detail for the prior year. The system automatically changes the date range to the prior fiscal year dates.

3. Enter the starting and ending function, object, location, and program code ranges if you want to zero in on specific appropriation accounts. To report on accounts in one function, object, location, and program only, enter the same number in the Starting and Ending Range fields. Leave these fields blank to include all.
4. Check the **Include Null (Zero) Accounts** checkbox if you want to include accounts within the selected fund that have no activity. Leave the box unchecked if you do not want to include null accounts.
5. Check the **Break by Totals** option if you want the report to show subtotals for accounts by function. Leave the box unchecked if you do not want any subtotals displayed on the report.
6. Click the **Run**  button or select the **Run Report** option from the Report drop-down menu to generate the report. After the report is generated, select one of the following output destinations: Preview(screen), Default Printer, or Microsoft Excel.

The Appropriation Status Report includes the following information for each account code within the selected fund: account number, account name, original budget amount, adjustment amount, revised budget amount, expensed amount, encumbered amount, requisitioned amount, and available amount. Subtotals are provided by function if you chose the **Break by Totals** option. The report concludes with grand totals for the fund selected.

Original Budget + Adjustments = Revised Budget
 Revised Budget – Expensed - Encumbered - Requisition = Available

The two columns to note on this report are the **REQUISITION** and **AVAILABLE** columns. The REQUISITION column reflects the total dollar amount in outstanding requisitions at the time the report is printed. This amount increases when requisitions are added and decreases when requisitions are either converted into purchase orders or are deleted. The AVAILABLE column is the total balance available to each requisition user that has access to any given account code.

A sample report follows:

04/30/07

DEMO SCHOOL DISTRICT

Page 1/5

APPROPRIATION BUDGET STATUS PERIOD COVERED 07/01/06 - 06/30/07

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUST	REV. BUDGET	EXPENSE	ENCUMBERED	REQUISITION	AVAILABLE
A 1670.410-22-0000	COPIER MAINTENANCE	17,474.00	0.00	17,474.00	0.00	0.00	0.00	17,474.00
A 1670.410-22-1000	COPIER LEASE	58,245.00	2,300.00	60,745.00	0.00	2,500.00	0.00	58,245.00
A 1670.410-22-3000	POSTAGE METER LEASE	5,825.00	0.00	5,825.00	0.00	0.00	0.00	5,825.00
A 1670.500-22-0000	SUPPLIES & MATERIALS	1,165.00	0.00	1,165.00	0.00	0.00	11.98	1,153.02
	1670 CENTRAL PRINTING & MAILING	82,708.00	2,600.00	85,308.00	0.00	2,600.00	11.98	82,697.02
	1680 CENTRAL PRINTING & MAILING	82,708.00	2,600.00	85,308.00	0.00	2,600.00	11.98	82,697.02
	1690 CENTRAL PRINTING & MAILING	82,708.00	2,600.00	85,308.00	0.00	2,600.00	11.98	82,697.02
A 2010.150-22-0000	INSTR. SAL-CURR DEVELOPME	116,490.00	0.00	116,490.00	0.00	0.00	0.00	116,490.00
A 2010.150-33-0000	INSTR. SAL-CURR DEVELOPMT	116,490.00	0.00	116,490.00	0.00	0.00	0.00	116,490.00
	2010 CURRICULUM DEVEL & SUPERVISION	232,980.00	0.00	232,980.00	0.00	0.00	0.00	232,980.00
A 2020.150-66-0000	INSTR. SAL-SUPERVISION	116,699.00	0.00	116,699.00	0.00	0.00	0.00	116,699.00
A 2020.150-77-0000	INSTR. SAL - HS PRINCIPAL	122,004.00	0.00	122,004.00	0.00	0.00	0.00	122,004.00
A 2020.160-33-0000	NON-INSTR SALS SECRETARIE	116,490.00	0.00	116,490.00	0.00	32,500.00	0.00	83,990.00
A 2020.160-66-0000	NON-INSTR SALS SECRETARIE	116,490.00	0.00	116,490.00	0.00	0.00	0.00	116,490.00
A 2020.165-66-0000	NON-INSTR SUBS E. SEC	116,490.00	0.00	116,490.00	0.00	0.00	0.00	116,490.00
A 2020.200-66-0000	EQUIPMT-ELEM OFFICE	5,825.00	0.00	5,825.00	0.00	0.00	0.00	116,490.00
A 2020.200-77-0000	EQUIPMENT - HS OFFICE	1,165.00	0.00	1,165.00	0.00	0.00	977.96	4,847.04
A 2020.220-66-0000	COMP HARDWR-ELEM OFFICE	5,825.00	0.00	5,825.00	0.00	0.00	0.00	1,165.00
A 2020.220-77-0000	COMP HARDWR-HS OFFICE	5,825.00	0.00	5,825.00	0.00	0.00	3,007.96	2,817.04
A 2020.400-66-0000	SUPERVISION-EL CONTRACTUA	116,490.00	0.00	116,490.00	0.00	0.00	0.00	5,825.00
A 2020.400-77-0000	SUPERVISION-HS CONTRACTU	116,490.00	0.00	116,490.00	0.00	0.00	0.00	116,490.00
A 2020.402-66-0000	CONFERENCE & TRAVEL	582.00	0.00	582.00	0.00	0.00	0.00	116,490.00
A 2020.402-77-0000	CONFERENCE & TRAVEL	582.00	0.00	582.00	0.00	0.00	299.00	283.00
A 2020.479-66-0000	MISC EXPENSES	1,061.00	0.00	1,061.00	0.00	0.00	0.00	582.00
A 2020.480-66-0000	TEXTBOOKS - ELEM. ADMIN.	11,649.00	0.00	11,649.00	0.00	0.00	0.00	1,061.00
A 2020.484-77-0000	PRINCIPAL NEWSPAPERS	582.00	0.00	582.00	0.00	0.00	0.00	11,649.00
A 2020.500-66-0000	ELEM OFFICE SUPPLIES	582.00	0.00	582.00	0.00	0.00	0.00	582.00
A 2020.500-77-0000	SECONDARY OFF SUPPLIES	582.00	0.00	582.00	0.00	0.00	582.00	0.00
A 2020.500-88-0000	CSE SUPPLIES	582.00	0.00	582.00	0.00	0.00	19.77	562.23
A 2020.500-88-0001	CPSE SUPPLIES	582.00	0.00	582.00	0.00	0.00	0.00	582.00
	2020 SUPERVISION-REGULAR SCHOOL	866,677.00	0.00	866,677.00	0.00	32,600.00	4,388.99	819,196.01
A 2070.400-33-0000	CONTRACTUAL IN-SVC TRNG	582.00	0.00	582.00	0.00	0.00	0.00	582.00
	2070 IN SERVICE TRAINING-INSTRUCTION	682.00	0.00	682.00	0.00	0.00	0.00	682.00
	2080 IN SERVICE TRAINING-INSTRUCTION	1,066,158.00	0.00	1,066,158.00	0.00	32,600.00	4,888.99	1,062,762.01
A 2110.120-65-0000	TEACHER SALARIES K-6	349,470.00	0.00	349,470.00	0.00	184,716.00	0.00	164,754.00
A 2110.120-66-0100	TCH SAL K-6 EXTRA PAY-SUMM	1,165.00	0.00	1,165.00	1,000.00	0.00	0.00	165.00

Account Status

The Account Status Report allows you to display the different types of transactions associated with a selected account code during a selected reporting date range. This report is a summarized version of one account line from the Appropriation Status Report, showing each category of transaction starting with the opening budget amount, and showing those budget adjustments, encumbrances placed/liquidated, requisitions, and expenses that determine the current available balance. The report only displays those accounts that the user has permissions to see in Requisition Manager, as defined in the User Account Chart Range routine.

Permission

RQM Account Status is the permission that controls the ability to use this routine.

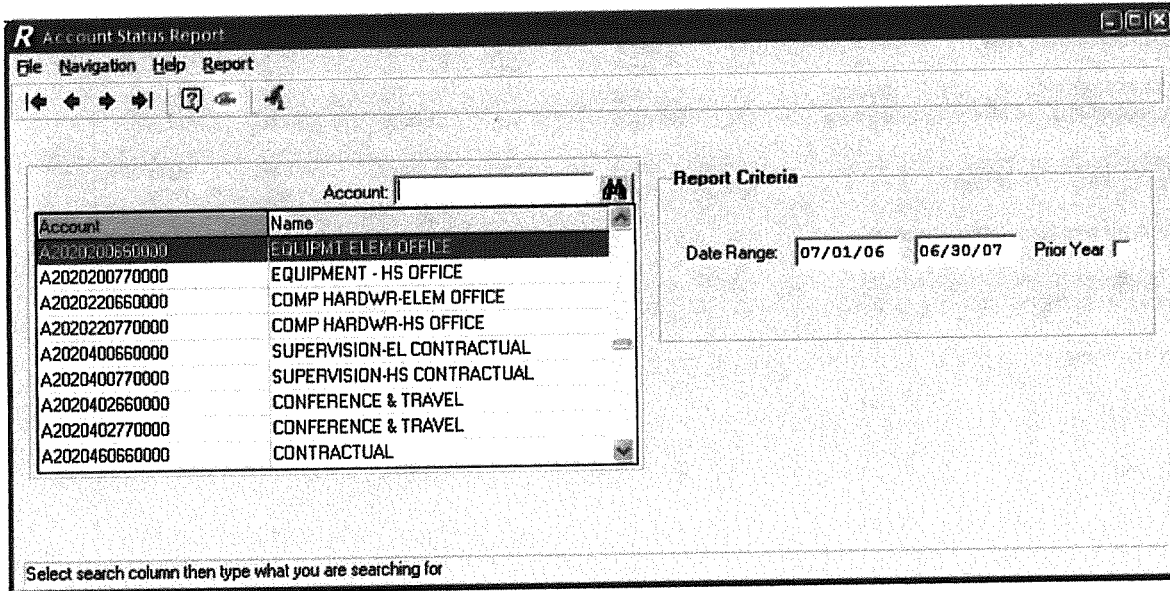
Access to Account Status Report


- Open the Reports menu tree and double click the Account Status option.

OR

- Press the Reports  icon on the Requisition Manager Main menu. Highlight the Account Status option in the browser and press the Run  button.


The Account Status Report window displays.



1. Select the account code from the listing by highlighting the account record. You may change the sorting method by clicking on the column heading (Account or Name) or further restrict your listing by using the search feature  to jump to a specific record.
2. Enter the starting and ending transaction date range (in MM/DD/YY format) to be included in the report. The report will include any transactions made to the account during the specified date range. To print a report for transactions made on one specific date, enter the same date in the Starting and Ending Date Range fields.

OR

Check the Prior Year box if you want the report to reflect account transaction information for the prior year. The system automatically changes the date range to the prior fiscal year dates.

3. Press the **Run**  button or select the **Run Report** option from the Report drop-down menu to generate the report. After the report is generated, select one of the following output destinations: Preview(screen), Default Printer, or Microsoft Excel.

The Account Status Report displays the selected date range and account. The report provides the following information: opening budget amount, adjustments, adjusted budget amount, encumbrances placed, encumbrances liquidated, outstanding encumbrances, outstanding requisitions, amount expensed, and unencumbered balance.

Adjusted Budget – (Outstanding Encumbrances + Outstanding Requisitions + Amount Expensed) = Unencumbered Balance

A sample report follows:

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
Blauvelt, New York 10913

2015-2016 CODING AND CLASSIFICATION GUIDE

The Uniform System of Accounts for School Districts is pursuant to Section 36 of General Municipal Law for all School Districts. The system is designed to provide uniformity with respect to classifications and summarization of data.

BUDGET CODES

There are six primary funds used by the district, the General Fund, Special Aid Fund, School Lunch Fund, Capital Fund, Expendable Trust Fund and the Debt Service Fund.

Code Letters are:

- A = General Fund
- F = Special Aid Fund - Includes all Grants, Summer School Handicap and Universal Pre-K Program
- C = School Lunch Fund
- H = Capital Fund
- TE = Expendable Trust Fund - Includes donations received for specific purposes
- V = Debt Service Fund

CLASSIFICATION

A classification of accounts is the systematic arrangement of accounts based upon a definite scheme.

CODING

Code numbers serve to identify accounts without reference to stated titles. Code numbers identify expenditure accounts by function and objects.

FUNCTION

The term "Function" is the primary classification and description of expenditures. It identifies groups of services aimed at accomplishing certain purposes or ends. For example:

- Functional Unit = 1010 Board of Education
 - 2020 Supervision Regular School
 - 2110 Teaching Regular School
 - Etc.

OBJECT

The term "Object" is referenced to secondary classification and description of expenditures. It identifies expenditures by the article purchased or service obtained in order to carry out a function. The basic objects are as follows:

Object = .1xx Personnel Services
.2xx Equipment
.4xx Contractual Services
.45x Supplies and Materials
.47x Tuition
.48x Textbooks
.49x BOCES
.600 Principal on Indebtedness
.700 Interest on Indebtedness
.8xx Benefits
.9xx Interfund Transfers

LOCATION

Identifies department/buildings within the district. For example:

Location = 00
01
Etc.

PROGRAM

Identifies the program within the district. For example:

Program = 0000 Central Office
0001 Art
0021 Speech Teacher
Etc.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

NEW VENDOR INFORMATION FORM

VENDOR NAME: _____

ADDRESS: _____

CONTACT PERSON: _____

**PAYMENT ADDRESS
IF DIFFERENT:** _____

PHONE #: (____) _____ **FAX:** (____) _____

**SOCIAL SECURITY OR
TAX ID #:** _____

1099 REQUIRED?

YES _____

NO _____

Attach Back-Up documents for New Vendor

REQUESTED BY: _____
please print

Can this item be purchased from a vendor on the existing vendors list?

YES _____ **NO** _____

***Does this vendor have any affiliation with any employee of the District?**

YES _____ **NO** _____

Policy 6150 BUDGET TRANSFERS

The transfer of funds between and within functional unit appropriations of the General Fund is commonly required during the school year. The Superintendent of Schools, in accordance with the Regulations of the Commissioner of Education, is authorized to make budget transfers between account codes (function, object, and location), so long as the transfer for any one item does not exceed \$25,000, excluding payroll and funds other than the General Fund. Any transfers in excess of \$25,000 require prior Board of Education approval. The Superintendent will report any transfers to the Board as an informational item at its next meeting.

Ref:

[Education Law §1718](#)

8 NYCRR §170.2(l)

Adopted: November 4, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

DISTRICT-WIDE BUDGET TRANSFER INSTRUCTIONS

A requisition cannot be entered unless funds are available. If funds are not available, a budget transfer form must be used to transfer funds between budget codes. Please note the following:

- DO NOT use an improper budget code in order to avoid preparing a transfer form. The requisition will be disapproved.
- **Transfers into equipment codes are not allowable.**
- All transfers must be approved by the Board of Education if over \$25,000 for a line item account or by the Superintendent of Schools if below \$25,000 for a line item account (excluding payroll and funds other than the General Fund).

The transfer form must be completed with the appropriate information and approvals. Once completed, please forward to the business office for processing and approval.

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
DISTRICT-WIDE BUDGET TRANSFER FORM**

DEPARTMENT: _____ **REQUEST DATE:** _____

In order to transfer funds between budget codes within your department the following form must be completed and approved. Please forward to the Business Office for processing and approval. A signed copy will be returned to the department. **Please note: no transfer of monies in Equipment are permitted.**

**BUDGET APPROPRIATION TRANSFER APPROVAL
MUST BE COMPLETED**

From Budget Code	Amount	To Budget Code	Amount

Reason for Transfer:

Administrator Approval: _____ Date: _____

Deputy Superintendent Approval: _____ Date: _____

BUSINESS OFFICE USE ONLY ** MUST BE COMPLETED FOR PROCESSING**

For Transfer over \$25,000
Board of Education Approval: _____ Date: _____

Or

Superintendent Approval: _____ Date: _____

Budget Transfer Number: _____ Schedule Number: _____

**South Orangetown Central School District
160 Van Wyck Road Blauvelt, NY 10913**

Request for Change in Purchase Order

Purchase Order Number: _____

Vendor Name: _____

Budget Code Charged: _____

Dollar Amount Change: _____

Change in Unit Cost _____ or Shipping Charges _____ (detailed explanation required):

Administrative Authorization: _____ **Date:** _____

Purchasing Agent Authorization: _____ **Date:** _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

RECEIVING/PAYMENT PROCEDURES

1. Upon completion and approval of purchase you will receive a copy of the Purchase Order.
2. Within 24 hours of Receiving the merchandise and/or services, the Receiving copy of the purchase order, as well as any packing documents that came with the shipment must be signed, dated and returned immediately to the Accounts Payable office.
 - * All shipments over \$3000 must be signed by an Administrator
3. Partial Receipt of Orders:
 - It is incumbent upon the building/department to follow up with the vendor as to the timely delivery of when merchandise will be made.
 - Please copy the receiving copy of the purchase order and indicate what has been received. Send it to Accounts Payable along with the packing slip so that a partial payment can be made on the order.
 - Duplicate shipments received **MUST** be returned immediately.
 - If items are ordered on a Trial Basis the purchasing procedures must be followed.
4. Service PO's:
 - All service contracts awarded by SOCSO, subject to prevailing wage as per the NYS DOL must submit certified payrolls and prevailing wage information that corresponds to the time period indicated on their invoice.
 - These contracts include:
 - Refuse Removal
 - Cleaning Services
 - Landscaping Services
 - Security Services
 - Service contracts awarded by another municipality/agency (NYS, Rockland County, Ed-Data, BOCES, etc.) subject to prevailing wage as per the NYS DOL must sign a certification form/stamp verifying that they are in compliance with NYS labor laws as dictated in their awarded contracts.
 - The Accounts Payable department will keep copies of all Facilities/Transportation PO's in their files to assist in tracking older open orders.
 - Performance based contracts require sign in sheets to be kept and managed by facilities, the sheets are not required for processing of payment.

5. If payment is required ASAP – please indicate it on purchase order and call Accounts Payable.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Accounts Payable Check-Run Schedule

The District issues check runs at least twice a month. All paperwork should be submitted to the Business Office 15 working days prior to the check run date.

Therefore, if a check is needed by a specific date, the paperwork must be submitted in a timely manner in order to receive the check on time.

Clearly note this when submitting the paperwork so that the Accounts Payable Department will schedule the payment accordingly.

Account payable Check run – 15-16 School Year

July 3, 17, 31

August 14, 28

September 11, 25

October 9, 23

November 6, 20

December 4, 18, 23

January 15, 29

February 12, 26

March 11, 25

April 8, 22

May 6, 20

June 3, 10, 17, 24, 30

***CHECK RUN DEPENDENT UPON HOLIDAY SCHEDULE**

****Additional runs may be added if deemed necessary by the District Treasurer**

Policy 6691 CAPITAL ASSETS ACCOUNTING

South Orangetown Central School District defines assets as non-consumables assets with a normal service life of more than two year. In order to provide for the proper control and conservation of district property, the Purchasing Supervisor or designee shall maintain Inventory Records and account for Capital Expenditures in accordance with the following guidelines:

Inventory Records

- All equipment items costing in excess of \$500 shall be inventoried based on unit cost.
- All equipment costing less than \$500 shall be safeguarded by the building administrator.
- All non-equipment capital assets costing in excess of \$15,000 shall be inventoried.

Capital Expenditure Accounting

- Fixed assets having an estimated useful life of at least two years following the date of acquisition will be capitalized.
- Capitalization thresholds will be applied to individual fixed assets rather than groups of fixed assets.
- The threshold to be used for fixed assets is \$5,000
- An inventory is an itemized list for tracking and controlling property.
- Capitalization is an accounting treatment whereby an item is recorded as a long-term asset on the balance sheet rather than as a consumable expense of the current period.

The following information must be maintained on the equipment/fixed asset inventory:

- Site and Building Number
- Room Number
- Asset Identification Tag Number
- Purchase Order Number
- Vendor
- Detailed Description of Equipment/Item
- Manufacturer and Manufacturer Number
- Serial Number and or Service Tag Number
- Acquisition Date
- Original Cost
- Special Notes (any notes that may be necessary to identify item)

Donated Items will be capitalized at a fair-market value on the date of the donation.

Some assets individually may fall below the capitalization threshold but may be purchased in large quantities by the district. Examples include library books, textbooks, and computers. The district may choose to capitalize these assets as groups.

Useful lives will be determined in the year of purchase based on general guidelines obtained from professional organizations and asset's present condition. Depreciation expense will be calculated beginning in the year of acquisition.

Adopted: November 4,2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Capital Asset Accounting Policy

Definition:

The South Orangetown Central School District defines an asset as a non-consumable item, such as equipment, with a normal useful life of more than two years.

Asset Policy:

- Each Administrator shall be responsible for perpetual and accurate inventory of assets in their department, owned by the School District.
- The Administrator is responsible for safeguarding assets that are susceptible to theft.
- Administrator will ensure that only authorized employees and/or students are permitted to use District Assets and that such usage shall be solely for District Purposes
- Therefore, it is critical that the Administrator maintain accurate inventory records and utilize a log out/in procedure for assets that are loaned to students and staff.

Assets over \$5000	charged to “200” equipment appropriation code and bar-coded
Assets \$500 to \$4999	charged to “450” supply appropriation code and bar-coded
Assets under \$500	charged to “450” supply appropriation code and Administrator is responsible for safeguarding asset

Regulation /Process for receiving and tracking assets

- Administrator is responsible for the management of all assets
- Once a purchase order is processed, the Administrator will receive the PO, Asset Information Form and Log out/in form
- When the asset is delivered. The Administrator/Designee must check items to the purchase order
- The Administrator/Designee shall affix the identification tag to the asset where it can BE SEEN easily even after installed
- Asset Identification Form must be completed with all required information
 - Tag#
 - Asset description
 - Cost
 - PO#

- Serial #
- Location of asset
- Delivery Date
- Completed Asset Identification Form is sent back to Business Office within 5 days of receipt of asset. A copy of the form is maintained by the Administrator

Ordering/Receiving Technology Assets

- Technology orders consist of laptops, desktop computers, smartboards, kindles, SENTEO, Wii, etc
- All Technology orders must be placed through the Technology Department
- All technology deliveries will be sent to the Technology Department where the order will be verified and each asset tagged according to procedures
- The Technology Department will then coordinate with the Facilities Department to deliver the order(s) to the individual Administrator assigned the asset
- A copy of the asset identification form will be sent for the administrator to update their inventory records

Monitoring and Reporting Assets

- Inventory of assets
 - Administrator will be supplied a current inventory of assets for their area
 - Assets received during the year will be recorded by the administrator on this report
 - Administrator will be responsible for submitting this report quarterly to Business Office for review
- Transfer of assets
 - Administrators will also be responsible for tracking permanent transfers to other locations (within building or other buildings)
 - Transfers need to be updated on the Asset Identification Form
 - Form should be submitted to the Business Office upon completion
 - Administrator updates inventory records and sends asset information to applicable administrator, if necessary
- Assets loaned to staff and students
 - Administrator must maintain control at all times. The District Owned Equipment Sign Out/In Log should be utilized
 - The log must be signed when asset leaves its designated location and upon its return
 - On a periodic basis Administrator is required to verify location of asset
 - BO to determine which assets are to be monitored and will provide forms
- Disposing of an Asset (BOE 6900)
 - Assets cannot be thrown out
 - In order for any asset/item to be disposed of the following steps must be taken
 - Complete the Asset Identification form and send to BO

- Assets greater than \$500 will be sent to BOE for approval
- Assets less than \$500 will need BO approval
- Assets will then be auctioned off for highest bid
- NO ACTION should be taken without prior approval

Locational Codes

Site Code	Building Code	Description
01	0101	High School
02	0201	Middle School
03	0301	Tappan Zee Elem.
03	0302	Portable Classroom
04	0401	William O'Schaefer
05	0501	Cottage Lane
06	0601	Palisades Elem.
07	0701	Greenbush Academy
08	0801	Orangeburg Elem. (Casey Hall)
09	0901	Cooke Hall

Account Codes

Code	Description
100	Land
200	Land Improvements
300	Buildings & Construction
301	Construction in Progress
400	Infrastructure
401	Infrastructure – Non-depreciable
500	Machinery & Equipment
600	Licensed Vehicles

Fund Codes

Code	Description
A	General Fund
C	Cafeteria Fund
F	Grant Funded
H	Capital Improvement Funds

Department Codes

Department Code	Department Description
1001	Property Taxes
1010	Board of Education
1240	Superintendent
1310	Business Administration
1320	Auditing (Infrastructure)
1325	Treasurer
1430	Personnel
1435	Purchasing Personnel
1620	Operations of Plant
1621	Maintenance
1670	Central Printing & Mailing
2010	Curriculum Development Coordinator
2020	Main Office
2110	Education Service
2250	Special Education
2252	Special Education
2257	Special Education
2258	Special Education
2259	Special Education
2610	Library/Media
2630	Computer Assisted Learning
2805	Attendance
2810	Guidance
2815	Health
2850	Athletics
2855	Interscholastic Athletics
2870	Psychology
5510	Transportation
5540	Transportation
8060	Family Resource Center
9999	Buildings and Land Acquisition

Classification Codes

Code	Life	Description
1000	-0-	Land
1100	20	Outdoor Equipment
1200	10	Police & Fire Equipment
1300	15	Machinery & Tools
1400	15	Kitchen/Appliance/Custodial Equipment
1500	10	Science & Engineering Equipment
1600	20	Furniture & Fixtures
1700	10	Business Machines
1800	10	Communications Equipment
1900	5	Computer Equipment
2000	5	Computer Software
2100	10	Audiovisual Equipment
2200	5	Books & Multimedia Material
2300	10	Athletic Equipment
2400	5	Uniforms
2500	10	Musical Instruments
2600	8	Licensed Vehicles
2700	10	Contractor's equipment
2800	15	Grounds & Maintenance Equipment
2900	20	Land Improvements
3000	50	Construction
3001	-0-	Construction in process
3010	25	Portable Structures
3020	50	Swimming pools
4800	15	Street Lighting

DISPOSAL OF PROPERTY

The Board of Education believes that the efficient administration of the District requires the disposition of personal property and goods no longer necessary for the maintenance of the educational program or operation of the School District.

The Board directs the periodic review of all District property and authorizes the disposition of any property not required for school purposes in a manner that is advantageous to the District. Prior to the disposal of such property, the Board shall pass a resolution declaring such property to be surplus. After the Board declares the property as surplus and disposes of it, the property shall be removed from the District's capital inventory.

The Business Official shall be authorized to dispose of obsolete or surplus equipment and supplies in the following manner:

1. reassign the items, as needed, to other locations within the school district;
2. centralize the storage of items of potential usefulness; and/or
3. discard or sell as surplus those items determined to be of no further use or worthless.

The Business Official shall be authorized to dispose of obsolete or surplus property and equipment in the following manner:

1. through bid procedures, for the highest possible price;
2. offer to sell the items to local municipalities or local nonprofit organizations;
3. sell items at a public sale, after notice to the public has been disseminated through announcements in the local newspapers, the District website and other appropriate mean;
4. sell items of no value as scrap for the best obtainable price or discard in the safest, least expensive manner.
5. Any net proceeds shall be deposited in the general fund.

Such equipment shall not be sold to a District officer or employee except in the same manner as it is sold to other members of the public.

Ref: General Municipal Law §§51; 800 et seq.
Ross v. Wilson, 308 N.Y. 2d 605 (1955)
Matter of Baker, 14 EDR 5 (1974)
Op. St. Compt. 58-120

Adopted: November 4, 2010

**South Orangetown Central School District
Asset Identification Form**

ASSET TAG # _____ PO# _____ SERIAL # _____

SITE # _____ BLDG # _____ ROOM # _____ VENDOR _____

MFG _____ MFG # _____

DESCRIPTION _____

ACQ DATE _____ ORIG. COST _____

TRANSFER

BLDG # _____ ROOM# _____ REQUESTOR _____

REASON _____ ADMINISTRATOR _____

APPROVAL DATE _____ APPROVED BY _____

see reverse side of form for additional transfer information

DISPOSAL

REQUESTOR _____ ADMINISTRATOR _____

REASON _____

APPROVAL DATE _____ APPROVED BY _____

DISPOSAL _____ SURPLUS _____

NOTES

PREPARED BY _____ SIGNATURE _____

VERIFIED BY _____ SIGNATURE _____

RECORDED BY _____ SIGNATURE _____

TRANSFER

BLDG # _____ ROOM# _____ REQUESTOR _____

REASON _____ ADMINISTRATOR _____

APPROVAL DATE _____ APPROVED BY _____

TRANSFER

BLDG # _____ ROOM# _____ REQUESTOR _____

REASON _____ ADMINISTRATOR _____

APPROVAL DATE _____ APPROVED BY _____

TRANSFER

BLDG # _____ ROOM# _____ REQUESTOR _____

REASON _____ ADMINISTRATOR _____

APPROVAL DATE _____ APPROVED BY _____

TRANSFER

BLDG # _____ ROOM# _____ REQUESTOR _____

REASON _____ ADMINISTRATOR _____

APPROVAL DATE _____ APPROVED BY _____

TRANSFER

BLDG # _____ ROOM# _____ REQUESTOR _____

REASON _____ ADMINISTRATOR _____

APPROVAL DATE _____ APPROVED BY _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

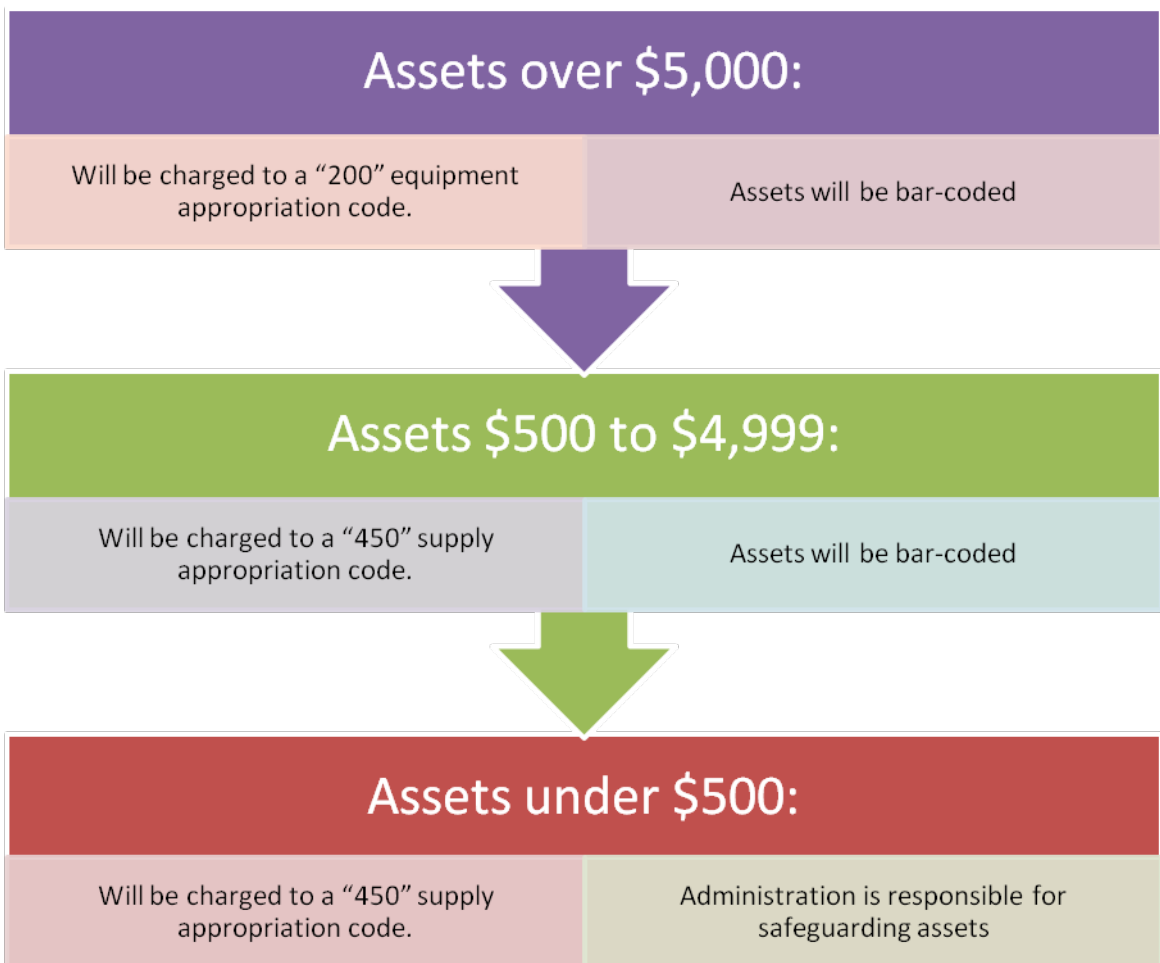
Procedures for Identifying, Tracking and Safeguarding District Equipment

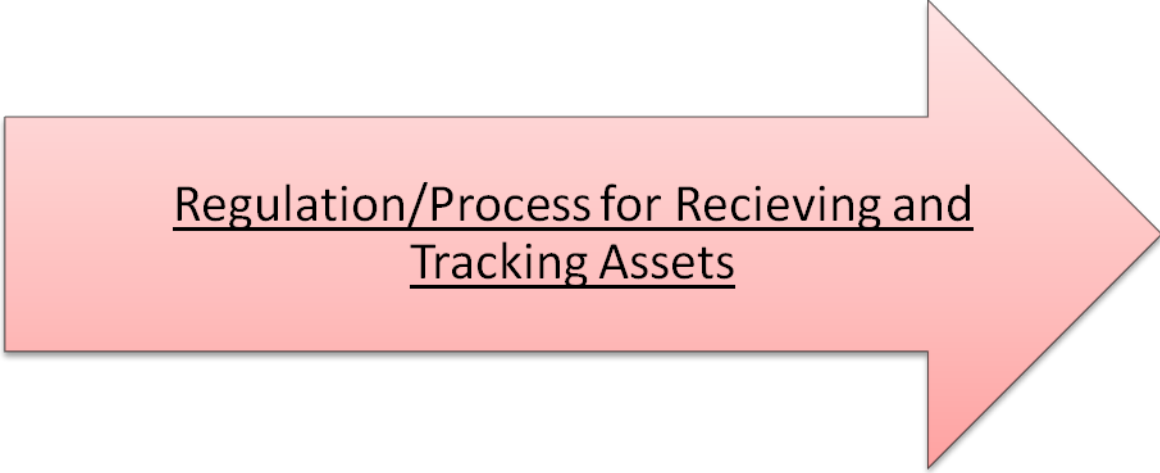
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Regulation/Process for Recieving and
Tracking Assets

Administrator is responsible for the management of all assets.

Once a purchase order is processed, the Administrator will receive the PO, Asset Identification Form and Log out/in form.

When the asset is delivered, the Administrator/Designee must check items to the purchase order.

The Administrator/Designee shall affix the identification tag to the asset where it can BE SEEN easily even after installed!

Asset Identification Form must be completed with all required information:

Tag #	Asset Description	Cost	PO #	Serial #	Location of asset	Delivery Date
-------	-------------------	------	------	----------	-------------------	---------------

Completed Asset Identification Form is sent back to Business Office within 5 days of receipt of asset. A copy of the form is maintained by the Administrator.

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- Form should be submitted to the Business Office upon completion.
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Assets loaned to staff and students:

- Administrator must maintain control at all times. The District Owned Equipment Sign Out/In log should be utilized.
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Disposing of an Asset:

- Assets cannot be thrown out.
- In order for an asset to be disposed the following steps must be taken:
 - Complete the Asset Identification form and send to BO
 - Assets greater than \$500 will be sent to BOE for approval.
 - Assets less than \$500 will need BO approval.
 - Assets will then be auctioned off for highest bid.
 - **NO ACTION should be taken** without prior approval.

GIFTS AND GRANTS

Gifts

Only the Board of Education may accept for the school district any bequest or gift or money, property or goods, except that the Superintendent of Schools may accept on behalf of the Board any such gift of less than \$1,000 in value. Upon receipt, the Superintendent will formally inform the Board of Education of the donation or gift.

The Board reserves the right to refuse to accept any gift which does not contribute towards the achievement of the district's goals or the ownership of which would tend to deplete the resources of the district.

Any gift accepted by the Board or the Superintendent shall become the property of the district, may not be returned without the approval of the Board, and is subject to the same controls and regulations as are other properties of the district.

Additionally, all business contacts will be informed that gifts exceeding \$75 to District employees will be returned or donated to charity.

The Board will attempt to honor the intent of the donor in its use of the gift, but reserves the right to use any gift it accepts in the best interest of the district's educational program.

It shall be the policy of the district to accept a gift, provided it is made within the statutory authority granted to school districts and has received the approval of the Board of Education.

In granting or withholding its consent, the Board will review the submitted written document for the following factors:

1. The terms of the gift must identify:
 - a. the subject of the gift
 - b. the purpose of the gift
 - c. the beneficiary or beneficiaries if any
 - d. all conditions or restrictions that may apply.
2. The gift must not benefit a particular or named individual or individuals.
3. If the purpose of the gift is an award to a single student, the determination of the recipient of such award shall be made on the basis that all students shall have an equal opportunity to qualify for it and shall not be denied its receipt on the basis of race, religion, sex, or disability.
4. If the gift is in trust, the obligation of the investment and reinvestment of the principal shall be clearly specified and the application of the income or investment proceeds shall be clearly set forth.
5. No gift or trust will be accepted by the Board unless:
 - a. it is in support of and a benefit to all or to a particular public school in the district, or
 - b. it is for a purpose for which the school district could legally expend its own funds, or
 - c. it is for the purpose of awarding scholarships to students graduating from the district.

GIFTS AND GRANTS

Any gift rejected by the Board shall be returned to the donor or his/her estate within 60 days together with a statement indicating the reasons for the rejection of such gift.

Ref: Education Law §1709(12)

Adopted: November 4, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

GIFT RECEIPT

Re: Receipt of Gift from _____

It is my recommendation that the Board of Education take the following action to formally accept _____ from _____.

WHEREAS _____ has offered _____, to the South Orangetown Central School District and acknowledge our gratitude with a letter from the Board of Education to _____.

To: Board of Education

From: Ken Mitchell, Ed.D., Superintendent of Schools

Date: _____

Recommendation: _____

TEXTBOOK SELECTION AND ADOPTION

The Board of Education is responsible for the selection and designation of all textbooks to be used in the district schools. The Superintendent of Schools, in cooperation with the Assistant Superintendent for Instruction, shall recommend suitable lists of textbooks to be used in the schools for the Board's consideration.

Texts, once approved by the Board, shall not be superseded for a period of five years, except by a three-fourth's vote of the Board.

The Superintendent shall establish procedures for the selection and recommendation of textbooks and a method for selecting staff members who shall serve in the selection and recommendation process.

The following criteria are to be considered in the selection of textbooks:

1. textbook or material should have been copyrighted within the past five years;
2. qualifications of the author(s) on the subject;
3. adaptability to existing instructional program;
4. accuracy of the information presented;
5. sufficient scope to meet the requirements of the curriculum as developed locally and approved by the State Education Department;
6. objectivity and impartiality in treatment of subject matter and freedom from bias and prejudice;
7. high quality format in respect to typography, arrangement of materials or pages, cover design, size and margins;
8. appropriateness to grade level as to vocabulary, sentence structure, and organization;
9. textbook series should meet grade-to-grade requirements. They should contain supplementary aids to learning, when desirable and necessary, such as a table of contents, introduction, study activities, exercises, questions, problems, selected references, bibliography, index glossary and appendices;
10. texts should include appropriate illustrative materials--pictures, maps, charts, graphs, diagrams, etc., which clarify the text and enrich the content;
11. materials should fairly represent the many ethnic and cultural groups and their contribution to American heritage pursuant to policy 4350; and
12. a reasonable balance of viewpoints regarding controversial issues should be presented.

The following criteria are to be considered in the selection of literary works for classroom use in teaching literature, as well as the assignment of such works to particular grade levels:

1. use of a compositional style which contributes to the reader's critical and appreciative understanding of the work;
2. sophisticated use of literary devices (i.e., metaphor, point of view, tone) to further student understanding of written concepts;
3. levels of student maturity and experience necessary for empathic reading of literature;
4. capacity of a work to capture student interest;
5. thematic treatment which promotes sound and healthy values for students;

TEXTBOOK SELECTION AND ADOPTION

6. intrinsic qualities that establish a work as a significant part of the literary heritage; and
7. variety to avoid duplication of theme, plot, setting, etc., unless such duplication affords opportunities for comparison and contrast or serves to reinforce understanding.

Cross-ref: 1420, Complaints about Curricula or Instructional Materials

Ref: Education Law §§701 et seq.; 1711; 2508; 2566

Adoption date: June 17, 2010

TEXTBOOK SELECTION & ADOPTION

Overview

The textbook is an important instructional tool. It provides a common body of subject matter material designed to implement an approved course of study.

Procedure

1. Requests for a new or supplementary textbook may originate with the individual teacher, administrator, department or grade level.
2. Requests for a change or addition in textbook material together with justification are to be directed to the building principal for review. If the request is approved by the building principal, the selection process as outlined will be used.

Selection Process

1. As curriculum is under constant review and change, concurrent studies should be conducted to find and to select the necessary texts and other instructional materials to support that curriculum.
2. When needs are defined, the securing of sample texts and related material from various sources is an important first step in the selection process.
3. Every effort should be made to utilize a selection committee. Teachers from related fields, reading and library specialists, and building administrators are other appropriate sources for committee membership.
4. An evaluation form is available for use in the review of the textbooks.

Approval

After a textbook has been selected, the building administrator and teachers complete the textbook adoption form. A presentation is then made to the Curriculum Council. After review by the council, the textbook request would then be forwarded to the Superintendent and Board of Education.

Appropriate funding would be secured for any approved textbooks.

Date of Adoption: June 17, 2010

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
TEXTBOOK ADOPTION**

_____ Date _____ Department _____ Submitted by _____

Current Text: _____

Author(s) _____ Edition _____

Publisher _____ Copyright _____

Proposed Text _____

Author(s) _____ Edition _____

Publisher _____ Copyright _____

Readability Level _____

Grade level of targeted population _____ Approximate Number of Students _____

Cost of each text \$ _____ Total Cost \$ _____

Reasons for adoption of new text (State the weaknesses of the current text and strengths of the new text. Indicate what other texts were reviewed.)

List any auxiliary materials you plan to purchase along with the text (e.g., teacher's manual, audiovisual aids, tests for duplication, workbooks, etc.). Indicate the expense involved for each and specify whether that expense is a one-time expense or annual.

Item _____	Cost \$ _____	() Once	() Annual
Item _____	Cost \$ _____	() Once	() Annual
Item _____	Cost \$ _____	() Once	() Annual
Item _____	Cost \$ _____	() Once	() Annual
Item _____	Cost \$ _____	() Once	() Annual

Approval:

Department Team Leader _____ Date _____

Curriculum Council _____ Date _____

Superintendent/Board of Education _____ Date _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

FUNDS COLLECTED FORM INSTRUCTIONS

This form is to be used when funds are collected and forwarded to the business office (i.e. Book fines, K-milk, etc.)

Funds Collected Form must be completed and attach the form which lists the students and amount paid. **ONLY** checks will be accepted and should be made out to SOCSO.

All funds should be retained in the safe/locked location at each building prior to its submission to the Business Office. When funds are completely collected submit Funds Collected Form with checks listed (copy of each check) to the business office for depositing. Funds have to be sent to the Business Office within 48 hours of collection.

All funds collected at the building level must be recorded on a numbered manual receipt and mailed to the student's home.

For funds received from admissions to the school plays or events, the pre-numbered ticket starting number and ending number must be reported on the funds collected form.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

FUNDS COLLECTED FORM

INSTRUCTIONS: Form must be completed and all funds must be collected and submitted to the business office prior to any costs incurred with this event/trip.

Date: _____ School: _____ Class Name: _____

Staff person responsible for collection of funds: _____

Purpose of funds being collected: _____

TOTAL FUNDS COLLECTED: \$ _____

ATTACH A DETAILED LIST OF STUDENTS AND AMOUNTS PAID
(This should agree to amount collected)

Record below the denomination of funds collected:

Pennies		One Dollar	
Nickels		Five Dollars	
Dimes		Ten Dollars	
Quarters		Twenty Dollars	
		Other	

Record below the information for checks collected*:

Receipt #	Check #	Check Amt	Receipt #	Check #	Check Amt

Admissions: Pre-Numbered Tickets: Starting # _____ Ending # _____

**Include copy of all checks collected*

For Internal Purposes Only:

Date of Funds Received in Central Office: _____

Funds Received and Verified by _____

Amount Counted _____ Date of Deposit _____

PETTY CASH/PETTY CASH ACCOUNTS

Petty cash funds may be established at each school and certain district offices for the purchase of materials, supplies or services under conditions requiring immediate payment.

The amount of each fund will not exceed \$100. The Board of Education shall appoint a custodian for each petty cash fund who shall administer and be responsible for such fund.

To ensure that these funds are properly managed, the following guidelines shall be followed:

1. Receipts and cash-on-hand must always total the authorized fund amount. All disbursements from such funds are to be supported by receipted bills or other evidence documenting the expenditure.
2. Payments may be made from petty cash for materials, supplies, or services requiring immediate payment. Sales tax on purchases will not be paid by the school district from petty cash funds.

The district shall reimburse uses of petty cash funds up to a maximum of twenty-five dollars (\$25) per occurrence, with appropriate documentary support and as approved by the claims auditor. All petty cash funds must be closed out on June 30 and reestablished by Board of Education action at the reorganizational meeting of the Board in July.

Cross-ref: 6700, Purchasing

Ref: Education Law §§1604(26); 1709(29)
8 NYCRR §170.4

Adopted: November 4, 2010

Regulation 6670-R PETTY CASH/PETTY CASH ACCOUNTS

When seeking reimbursement for Petty Cash, please complete the attached form. Budget Code section must be completed.

Petty cash is for emergency purchases only. Petty cash, paid to individuals, cannot be made for more than *\$25.00 per occurrence*. If more than one purchase is made at the same store on the same day, or consecutive days in order to circumvent the petty cash limitation of \$25, the reimbursement will be declined.

Also, only ORIGINAL ITEMIZED RECEIPTS will be accepted. SALES TAX will not be reimbursed for purchases made in New York State.

BOARD POLICY & PROCEDURE

In accordance with state law, a Petty Cash Fund will be established in the district. This fund will be used for payment of permissible and properly itemized bills for materials, supplies, or services under conditions calling for immediate payments.

FOOD PURCHASES ARE NOT PERMITTED THROUGH PETTY CASH

Purchases of food related items, food, drink, paper products, etc. will not be allowable through petty cash. Please follow procedures for meals and refreshments.

The Board, at the superintendent's recommendation, will designate treasurers for each petty cash fund to administer and be responsible for these funds. No such fund will exceed \$100.00 at any one time and no individual reimbursement may exceed \$25.00 per occurrence. Original receipts and/or available cash should always total the amount of money authorized for the petty cash fund. In order that petty cash funds may be reimbursed, each treasurer will present to the District Treasurer receipted bills, paid-out slips or other evidence of disbursements, which will accompany each requisition and report. The requisition and report will be coded the same as any other bills submitted for payment in the district.

The district is a tax-exempt organization. Money will not be paid, from petty cash funds, for sales tax on purchased items.

Policy adopted: November 4, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

PETTY CASH FORM

PROGRAM: _____

OPEN
PURCHASE ORDER NUMBER: _____ (attach a copy)

**Attach ORIGINAL RECEIPTS. No SALES TAX for purchases in New York State.
Maximum amount allowed is \$25.00 per occurrence.**

DATE OF REIMBURSEMENT	PAID TO	BUDGET CODE	AMOUNT
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	

TOTAL REIMBURSEMENT

=====

ADMINISTRATOR APPROVAL

DATE

DISTRICT TREASURER

DATE

Adoption date: November 4, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

REFUND FORM INSTRUCTIONS

If there is a request for a refund please complete the attached refund form and attach the original receipt given at the time of payment from the parent as well as a copy of the check.

This should be verified by the school administrator and then forwarded to the District Treasurer in the Business Office for processing.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

REFUND FORM

TO: DISTRICT TREASURER

INSTRUCTIONS: Complete this form for a refund.
Attached original receipt provided at the time of payment
from parent.

Please issue a check in the amount of \$ _____ for the following:

Program refund pertains to: _____
(example: AP Exam,)

Explanation for refund: (include name, school and any other pertinent data)

Check to be sent to:

NAME:

ADDRESS:

(SIGNATURE) (Date)

(School Administrator Authorization) (Date)

(District Treasurer Authorization) (Date)

Internal purposes only:

Check Number Issued _____

Budget Code _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

STUDENT INCIDENTS

INSURANCE CLAIMS REPORTING PROCEDURES

When a student incident occurs please follow the steps listed below:

1. A written Student Incident Report form of the incident, completed by school nurse, as soon as possible.
2. If incident is serious as to warrant an Ambulance, please call the Superintendent's office immediately.
3. White and Yellow copies of Student Incident Report should be sent to the business office. Pink copy is filed with School Nurse.
4. Pupil Benefits brochure and claim forms which are kept in the school should be sent home with Student.

White and yellow copies of student incident report should be sent to Ann Vaccaro-Teich @ the business office as soon as possible.

If you need to contact Ann Vaccaro-Teich call @680-1005.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

VANDALISM

INSURANCE CLAIMS REPORTING PROCEDURES

When an act of vandalism occurs please follow the steps listed below:

1. A written report of the incident as soon as it is discovered/same day.
- 2. POLICE REPORT – MUST BE SENT WITH CLAIM TO INSURANCE COMPANY**
3. Purchase Order for replacement, if applicable.

All of the above should be sent to Ann Vaccaro-Teich in the business office as soon as possible.

If you need additional information contact Ann Vaccaro-Teich call @680-1005.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

BUS ACCIDENTS

INSURANCE CLAIMS REPORTING PROCEDURES

When a bus ACCIDENT occurs please follow the steps listed below:

1. A written report of the accident the same day.
2. A list of students on the bus, driver's name, bus company, etc. sent to the Business Office the same day.
3. Police Report

All of the above should be sent to Ann Vaccaro-Teich in the business office as soon as possible.

If you need additional information contact Ann Vaccaro-Teich call @680-1005.

South Orangetown Central School District

Energy Conservation

Energy costs this winter will rise as much as 35 percent. What can we do to reduce energy? Did you know that typically the largest controllable budget categories in schools are energy related? Did you know that 20 percent of our schools energy bill could be from faxes, printers and office equipment? By turning off one computer and monitor nightly and on weekends can save up to \$80 per year. By setting PC's, monitors and copiers to sleep mode when not in use can help cut energy costs by up to 50 percent.

What are the best and quickest ways for schools to save on energy? By taking a few proactive steps to reduce energy usage can lower energy costs.

Here are a few immediate energy saving steps that we can take to begin lowering our energy usage:

- Turn off all lights in unoccupied areas. Lighting cost can be reduced up to 20 percent by simply turning off all lights when you leave a room.
- Turn down all heating thermostats to 68 degrees. By turning down the thermostats a few degrees we can significantly reduce heating costs. Dress appropriately for this change in temperature.
- Turn off or set office equipment to power down when not in use.
- Turn off all computers and monitors when not in use.
- See to it that all outside doors are closed.
- Reduce the hours that your equipment is left running unnecessarily. PC's, monitors, printers, copiers and scanners should be turned off at night and over the weekend.

These are a few energy saving suggestions that will have an immediate impact on energy savings in our schools. Let's all take a look at how we can save on our energy costs. If you have any suggestions of your own on how to save on energy, please contact the Director of Facilities at 680-1016.

South Orangetown Central School District

Guidelines for Copy and Print Services

Copy Services:

To continue the District's "Go Green" initiative, **any documents** that can be sent electronically or posted on the District's website or building Outlook folders, should be done so.

If it is determined that copies must be made, the goal is to do the work at the building level. In order for print jobs to be sent to BOCES DocuTech Print Center, the following criteria must be met:

- Multi page documents greater than 300 copies.
- Multi page documents greater than 50 pages
- Jobs that require folding, such as play bills, program guides, etc.
- Jobs that require documents to be bound, such as math workbooks, handwriting workbooks, budget books, etc.

The following should also be noted if the above criteria are met:

- Turnaround time – **BOCES DocuTech Print Center requires 3-5 days for simple jobs and 5-7 days for complex print jobs to complete requests.**
- Requestor must complete the attached BOCES Print Service Request form.
- The form must be approved by the building/department administrator.
- A copy of the signed form must be sent to the Business Office as supporting documentation for the monthly BOCES bill.
- BOCES requests that black and white jobs be sent electronically to the copy center for processing. The signed BOCES Print Service Request form should be scanned and included with the file that is being sent. The email address to send the print jobs to is mbheem@rboces.org.
- In special cases, arrangements can be made for the BOCES courier to pick up print jobs at a designated central location. The department is responsible for scheduling the pickup with BOCES from the centralized location.
- The centralized location for pickup and drop-off will be the SOMS mailroom. Please provide additional time for the internal mail to be processed and your job to be picked up by the BOCES courier.

Print jobs being requested by organizations (PTA, Food Service Management, etc):

- Organization determines if request can be sent electronically. File is sent to Terry Campanella and Diane Cody in Central Office for approval.
- If it cannot, the organization must submit a completed print request form (BOCES Print Service Request form (if criteria above are met) or the SOCSO Duplication Request form) (see attached).

- Completed request form and document should be submitted to the Central Office.
- Request is reviewed by Central Office and entered onto a log.
- If the request meets the criteria to send to BOCES DocuTech, Central Office will schedule a pickup.
- If the request does not meet the BOCES DocuTech criteria, the request is sent to the appropriate building for processing.
- A copy of the document and the completed request form is submitted to the Business Office for billing purposes

Print Services:

If specialty print services are required, the District's Printing Services Bid should be utilized (see BOE minutes 6/19/14). Services include, but are not limited to:

- Student Referral Forms
- School Calendar
- TZHS Profile
- Database Profile
- Continuing Education Brochure
- Tones Magazine
- Absent Report
- Graduation Program
- Rain Tickets – Graduation
- Newsletter, Color
- Newsletter, Black & White
- Business Cards
- Textbook Inventory Card
- Extracurricular Receipt Form
- Permanent Record Form
- School Newspaper
- Invitations
- Student Planners
- Etc.

Requisitions for such services should be entered into Finance Manager and follow District Purchasing Procedures and Guidelines.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Duplication Request Form

Name of Person Requesting Service: _____

Organization: _____

Service for:

_____ District Wide _____ T.Z.E. _____ W.O.S.

_____ C.L. _____ S.O.M.S. _____ T.Z.H.S.

OTHER: _____

Date of Request: _____ Completion Date Requested: _____

Project Title: _____

Number of copies requested: _____

One sided _____ Unstapled _____

Two sided _____ Stapled _____

Special Instructions:

PLEASE NOTE: Allow a three to five day turn around for request to be processed.

COPYRIGHTS: We cannot copy anything unless we have prior approval from the publisher.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

MAILROOM PROCEDURES

U.S. Mail is picked up between 9:00am and 9:30am Monday through Friday and brought to the Mail Room.

All stamped out-going mail will be brought to the Post Office around 1:30pm in the afternoon Monday through Friday. Any unprocessed mail will go the next day.

Envelopes

Only envelopes preprinted with South Orangetown Central School District return address can be utilized. Envelopes must also have "Address Correction Requested" printed under the return address block. All other envelopes will be returned.

BULK MAIL & PRE-SORTED FIRST CLASS MAIL

ALL MAILINGS MUST BE THE SAME WEIGHT

Bulk mail is used for the following: **Minimum of 200 pieces**

A form letter that is going out to everyone (does not have a student's name on it).

- A newsletter.
- Calendars
- Exam schedules

Pre-sorted first class mail **Minimum of 500 pieces**

- Report cards
- Progress reports
- Class List
- Honor roll letters
- Any letter that is addressed to students

UPS –

- Deliveries:

United Parcel Service typically delivers to each building daily. Deliveries are usually before noon and are left at the main offices of WOS, TZE, SOMS, TZHS and CLE.

- Pick-ups:

- Packages with pre-paid return labels:

Any packages with pre-paid return labels already adhered to them may be left at your buildings designated UPS delivery area for the UPS driver. These packages will be taken by the driver on his usual route. Designated UPS delivery areas are as follows:

- TZHS – Main Office
 - SOMS – Main Office
 - CLE – Main Office
 - TZE – Main Office
 - WOS – Main Office

- Packages that require a scheduled pickup:

All packages being sent out via UPS with SOCSO's UPS account will be scheduled by the building's main office and left in the UPS delivery areas. Departments in Central Office will also schedule their own pickups and leave the packages in the SOMS Main Office.



BOCES PRINT SERVICE REQUEST

South Orangetown CSD

DocuTech: (845) 920-7505

SHOP USE ONLY

Date: _____

Job #: _____

Hard Copy: _____

Digital: _____

Operator: _____

Account #: _____

SCHOOL/DEPT: _____

DATE SUBMITTED TO COPY CENTER: _____

COMPLETION DATE REQUESTED: _____

DOCUMENT NAME: _____

Number of Pages: _____
(in document)

Paper Size:

8.5 x 11

8.5 x 14

11 x 17

Collated Set:

Uncollated: _____

Quantity: _____

Binding:

1 sided to 1 sided

1 sided to 2 sided

2 sided to 2 sided

2 sided to 1 sided

Paper Color: _____

3 Hole

Staple Top Portrait

Dual Portrait

Landscape

Thermal Bound

TRANSPARENTIES
(1 SET)

Spiral Bind

Velo Bind/ Strip

Laminating

Color Print

Signature Booklet

Transparencies

(max 2 sets more than 2)

COVERS: Front Back

Cover Color: _____

Index Stock or Standard

Folding: _____ Padding Cutting

{Please send folding sample}

Special Instructions: _____

PRINT YOUR NAME/PHONE#: _____

ADMINISTRATOR'S SIGNATURE: _____

INSTRUCTION FOR NETWORK SCANNING

OVER

Shop Use Only

of Impressions: _____

Additional Labor: _____

ALL INFORMATION NEEDS TO BE WRITTEN OUT CLEARLY

1. SCHOOL/DEPT. e.g.: TZHS / Accounting
2. DATE YOU SENT TO PRINT CENTER
3. DATE YOU NEED IT BACK (Turnaround time depends on size of job simple 3to 5 and complex5 to 7 days)
4. NAME OF DOCUMENT WE ARE PRINTING
5. COUNT THE PAGES _ HOW MANY COPIES YOU NEED
6. BINDING: One or two staples ...Jobs over 125 pages need to be put on 3 hole paper or
THERMAL BINDING (Black tape on left side o Job) we can bind 25 pages to 120 pages with covers. Book over 120 will be made into a two part book.
7. Please send original masters and photos. Let us know of any cut and paste within the jobs
8. Master copy needs to be on white 8.5 x 11 white standard paper
9. Books will be cut for scanning
10. Proofs are available
11. If you have received a master copy from us keep it safe, clean and use it for future jobs
12. All work is logged and numbered
13. Separate bundling for uncollated jobs only
14. Copyrights need written permission from publisher
15. Please print your name and telephone number
16. Summer work: Work needed for September and October. Year work must be marked by month needed. July 15 is deadline for summer work due in September: other work can follow. We are open all year long. Last 2 weeks of August the print center is in priority for Administrative work only.
17. Color of papers and a manual of our services are in the main office

INSTRUCTION FOR SCANNING (USING TOUCH SCREEN)

18. A. ALL PAGES NEED TO BE ONE SIDED
- B. TOUCH NETWORK SCANNING
- C. TOUCH COPY CENTER...PRESS START
- D. PRESS CLEAR BUTTON 2 TIMES..

PAYROLL PROCEDURES

The Board of Education recognizes the importance of the payroll function to the effective administration of the district. The Board is also aware that this is an area at risk of fraud and abuse. The Board directs the Superintendent to establish procedures to reasonably ensure the accuracy and integrity of the payroll system.

A duly certified payroll is one that has been examined and approved by the Superintendent of Schools based on his designee, the Internal Claims Auditor's recommendation. It shall be the responsibility of the Deputy Superintendent and his/her staff to prepare all payrolls.

The Superintendent's designee, the Internal Claims Auditor, will verify the accuracy and appropriateness of the district bi-weekly payroll. The Internal Claims Auditor shall confirm that individuals listed on the payroll are currently employed by the district, and that the title, hours worked, and wages listed are correct. The Internal Claims Auditor shall also confirm that individuals listed as employees are employees and not independent contractors. (The procedure for determining employment status is outlined in policy 9500, Compensation and Benefits.) The Superintendent will evaluate the results of the test and determine if improvements need to be made.

Payroll procedures will also be reviewed periodically by the internal auditor. The internal auditor will report findings and recommendations to the Board. It is the intention of the Board to take reasonable and necessary steps to safeguard the district's payroll.

Cross-ref: 6741, Securing Professional Services
9500, Compensation and Benefits

Ref: Education Law Article 11; §§1604; 1719; 1720; 2116-a
Retirement and Social Security Law §34
2 NYCRR §§315.2; 315.3

Adopted: November 4, 2010

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Payroll Distribution Procedures

Each pay period, the payroll department will be including with the delivery of the paychecks, a list of employees assigned to your building. The following should be performed:

- Review the list for accuracy. Confirm that all employees are in fact your staff members.
- Designate an individual, such as your secretary, to hand out the paycheck/stubs. It is not necessary for the administrator to be the one to perform this function.
- Each employee signs the list. The check/stub is given to them. It should only be given to the individual that the check/stub is made out to. It is not necessary for the employee to show identification. This will only be required when there is a payroll audit.
- Staff must not be given any other check/stub but their own without written authorization from that individual. The written authorization should be attached to the list.
- Lock checks/stubs not signed for in safe at end of each day.
- By Tuesday afternoon, any check/stubs not signed for must be returned to the Payroll Department.
- The administrator signs the certification at the bottom of the page attesting to the validity of the staff.
- A notation must be placed by anyone who has not signed as to why.
- The remaining check/stubs will be mailed by the Payroll Department unless otherwise requested by the employee.
- Please be prepared that periodically throughout the year, the Internal Auditor will be conducting sporadic payroll audits in which appropriate identification will be required.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

TIME SHEET AND SUBSTITUTE EMPLOYEE PAYROLL SCHEDULE**2015-2016**

PAY DATES	DATES COVERED BY PERIOD	SUB ATTENDANCE SHEETS AND TIMESHEETS ARE DUE IN PAYROLL NO LATER THAN THE DATES BELOW
FRIDAY, JULY 3 2015-1st pay fo 2015-16 FY	NO substitute/timesheet pay processed	N/A
FRIDAY, JULY 17, 2015	6/20/15-6/30/15 & 7/1/15-7/3/15	MONDAY, JULY 6, 2015
FRIDAY, JULY 31, 2015	7/4/15-7/17/15	FRIDAY, JULY 17, 2015
FRIDAY, AUGUST 14, 2015	7/18/15-7/31/15	FRIDAY, JULY 31, 2015
FRIDAY, AUGUST 28, 2015	8/1/15-8/14/15	FRIDAY, AUGUST 14 2015
FRIDAY, SEPTEMBER 11, 2015	8/15/15-8/28/15	FRIDAY, AUGUST 28, 2015
FRIDAY, SEPTEMBER 25, 2015	8/29/15-9/11/15	FRIDAY, SEPTEMBER 11, 2015
FRIDAY, OCTOBER 9, 2015	9/12/15-9/25/15	FRIDAY, SEPTEMBER 25, 2015
FRIDAY, OCTOBER 23, 2015	9/26/15-10/9/15	FRIDAY, OCTOBER 9, 2015
FRIDAY, NOVEMBER 6, 2015	10/10/15-10/23/15	FRIDAY, OCTOBER 23, 2015
FRIDAY, NOVEMBER 20, 2015	10/24/15-11/6/15	FRIDAY, NOVEMBER 6, 2015
FRIDAY, DECEMBER 4, 2015	11/7/15-11/20/15	MONDAY, NOVEMBER 20, 2015
FRIDAY, DECEMBER 18, 2015	11/21/15-12/4/15	FRIDAY, DECEMBER 4, 2015
FRIDAY, JANUARY 1, 2016	NO substitute/timesheet pay processed	N/A
FRIDAY, JANUARY 15, 2016	12/5/15-1/1/16	MONDAY, JANUARY 4, 2016
FRIDAY, JANUARY 29, 2016	1/2/16-1/15/16	FRIDAY, JANUARY 15, 2016
FRIDAY, FEBRUARY 12, 2016	1/16/16-1/29/16	FRIDAY, JANUARY 29, 2016
FRIDAY, FEBRUARY 26, 2016	1/30/16-2/12/16	FRIDAY, FEBRUARY 12, 2016
FRIDAY, MARCH 11, 2016	2/13/16-2/26/16	FRIDAY, FEBRUARY 26, 2016
FRIDAY, MARCH 25, 2016	2/27/16-3/11/16	FRIDAY, MARCH 11, 2016
FRIDAY, APRIL 8, 2016	3/12/16-3/25/16	FRIDAY, MARCH 25, 2016
FRIDAY, APRIL 22, 2016	3/26/16-4/8/16	FRIDAY, APRIL 8, 2016
FRIDAY, MAY 6, 2016	4/9/16-4/22/16	FRIDAY, APRIL 22, 2016
FRIDAY, MAY 20, 2016	4/23/16-5/6/16	FRIDAY, MAY 6, 2016
FRIDAY, JUNE 3, 2016	5/7/16-5/20/16	FRIDAY, MAY 20, 2016
FRIDAY, JUNE 17, 2016	5/21/16-6/3/16	FRIDAY, JUNE 3 2016
FRIDAY, JUNE 24, 2016 - Clean-up pay	6/4/16-6/17/16	WEEKLY-FRIDAY, JUNE 10, 2016 & FRIDAY, JUNE 17, 2016
July 2016 (2nd payroll)	6/18/16-6/30/16	WEEKLY-FRIDAY, JUNE 24, 2016 + DAILY-JUNE 25-30, 2016

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
CONTRACTUAL EMPLOYEES (21 AND 26 PAYS)
PAYROLL CALENDAR 2015-16 (July 1st through June 30th)

<u>12 Month Employees</u> <u>Pay dates</u>	<u>10 Month Employees</u> <u>Pay dates</u>	Notes
FRIDAY, JULY 3 2015-1st pay		1
FRIDAY, JULY 17, 2015		
FRIDAY, JULY 31, 2015		
FRIDAY, AUGUST 14, 2015		
FRIDAY, AUGUST 28, 2015		
FRIDAY, SEPTEMBER 11, 2015	FRIDAY, SEPTEMBER 11, 2015-1st pay	
FRIDAY, SEPTEMBER 25, 2015	FRIDAY, SEPTEMBER 25, 2015	
FRIDAY, OCTOBER 9, 2015	FRIDAY, OCTOBER 9, 2015	
FRIDAY, OCTOBER 23, 2015	FRIDAY, OCTOBER 23, 2015	
FRIDAY, NOVEMBER 6, 2015	FRIDAY, NOVEMBER 6, 2015	
FRIDAY, NOVEMBER 20, 2015	FRIDAY, NOVEMBER 20, 2015	
FRIDAY, DECEMBER 4, 2015	FRIDAY, DECEMBER 4, 2015	
FRIDAY, DECEMBER 18, 2015	FRIDAY, DECEMBER 18, 2015	
FRIDAY, JANUARY 1, 2016	*FRIDAY, JANUARY 1, 2016*-checks distributed Wednesday, Dec 23, 2015	2
FRIDAY, JANUARY 15, 2016	FRIDAY, JANUARY 15, 2016	
FRIDAY, JANUARY 29, 2016	FRIDAY, JANUARY 29, 2016	
FRIDAY, FEBRUARY 12, 2016	FRIDAY, FEBRUARY 12, 2016	
FRIDAY, FEBRUARY 26, 2016	FRIDAY, FEBRUARY 26, 2016	
FRIDAY, MARCH 11, 2016	FRIDAY, MARCH 11, 2016	
FRIDAY, MARCH 25, 2016	*FRIDAY, MARCH 25, 2016*-checks distributed Friday, Mar 18, 2016	3
FRIDAY, APRIL 8, 2016	FRIDAY, APRIL 8, 2016	
FRIDAY, APRIL 22, 2016	FRIDAY, APRIL 22, 2016	
FRIDAY, MAY 6, 2016	FRIDAY, MAY 6, 2016	
FRIDAY, MAY 20, 2016	FRIDAY, MAY 20, 2016	
FRIDAY, JUNE 3, 2016	FRIDAY, JUNE 3, 2016	
FRIDAY, JUNE 17, 2016	FRIDAY, JUNE 17, 2016-last pay for 21 pay employees	
FRIDAY, JUNE 24, 2016 - Clean-up pay	FRIDAY, JUNE 24, 2016 -MULTI-PAY for 26 pay employees & Clean-up pay	4

(1) 07/03/15 payroll will be distributed on Thursday, 07/02/15, but checks CANNOT be cashed and Direct Deposit funds will not be available until Friday 07/03/15

(2) 01/01/16 payroll will be distributed on Wednesday, 12/23/15 but because of the Holiday, will NOT be available until 01/04/16.

(3) 3/25/16 payroll will be distributed on Friday, 03/18/16, but checks CANNOT be cashed and Direct Deposit funds will not be available until Friday 3/25/16.

(4) Friday, 06/24/16 Multi-pay for Teachers, Teaching Assistants, Teacher Aides and Nurses who are on a 26 pay schedule

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

**POLICY 6831
Deferred Payments**

The District offers an option through collectively negotiated agreements and by policy, to employees who are not covered by collectively negotiated agreements, of twenty-one or twenty-six pays for ten-month employees. Those ten-month employees who opt for twenty-six pays are required, in accordance with the Internal Revenue Code, to make an election in writing prior to the beginning of the school year to indicate that they have chosen the deferred compensation of twenty-six pays. The election shall be made by submitting a signed form to the Business Office by no later than June 15th of the preceding school year or through an electronic form submission to the Business Office by the same date.

Adopted: June 4, 2008

South Orangetown Central School District

160 Van Wyck Road • Blauvelt, NY 10913 • (845)680-1030 • Fax (845)680-1904

Please
note that
this form
must be
completed
annually.

PAYROLL OPTION

BOE Policy 6831 Deferred Payment:

The District offers an option through collectively negotiated agreements and by policy, to employees who are not covered by collectively negotiated agreements, of twenty-one or twenty-six pays for ten-month employees. Those ten-month employees who opt for twenty-six pays are required, in accordance with the Internal Revenue Code, to make an election in writing prior to the beginning of the school year to indicate that they have chosen the deferred compensation of twenty-six pays. The election shall be made by submitting a signed form to the Business Office by no later than June 15th of the preceding school year or through an electronic form submission to the Business Office by the same date.

Adopted: June 4, 2008

PLEASE RETURN TO HUMAN RESOURCES BY JUNE 15, 2016

I, _____, am employed as a ten-month employee of
the South Orangetown Central District and I hereby elect to have my salary for
the 2015-2016 school year paid in:

Please check one box

	Twenty-Six Payments (26) <i>Annual salary divided into 26 payments and paid out in 21 payrolls from September to June, plus one last payment in June equal to 5 payments.</i>
--	---

	Twenty-One Payments (21) <i>Annual salary divided into 21 payments and paid out in 21 payrolls from September through June.</i>
--	---

Signature

Date

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Direct Deposit Enrollment

All South Orangetown Employees are encouraged to utilize the District's Direct Deposit Program for security purposes. Enrollment can take place at any time during the year.

Please contact the payroll department at 680-1001 with any questions or concerns.

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

PHONE 845-680-1006 *FAX 845-680-1901

DIRECT DEPOSIT ENROLLMENT FORM

IF YOU WISH TO ENROLL IN THE DIRECT DEPOSIT PROGRAM, PLEASE PROVIDE ALL OF THE INFORMATION B
ATTACH A VOIDED CHECK FOR CHECKING, OR A DEPOSIT SLIP FOR SAVINGS ACCOUNT.

IF YOUR DIRECT DEPOSIT WILL BE SPLIT BETWEEN 2 OR MORE ACCOUNTS

PLEASE INDICATE THE NET AMOUNT OR % GOING INTO EACH ACCOUNT.

RETURN THIS FULLY COMPLETED FORM TO THE PAYROLL OFFICE

#1 NAME OF FINANCIAL INSTITUTION _____
ADDRESS AND PHONE # OF INSTITUTION _____
TYPE OF ACCOUNT (CIRCLE ONE) CHECKING / SAVINGS
ACCOUNT NUMBER _____
ROUTING NUMBER _____

DEPOSIT %

 OR

NET AMOUNT \$

#2 NAME OF FINANCIAL INSTITUTION _____
ADDRESS AND PHONE # OF INSTITUTION _____
TYPE OF ACCOUNT (CIRCLE ONE) CHECKING / SAVINGS
ACCOUNT NUMBER _____
ROUTING NUMBER _____

DEPOSIT %

 OR

NET AMOUNT \$

#3 NAME OF FINANCIAL INSTITUTION _____
ADDRESS AND PHONE # OF INSTITUTION _____
TYPE OF ACCOUNT (CIRCLE ONE) CHECKING / SAVINGS
ACCOUNT NUMBER _____
ROUTING NUMBER _____

DEPOSIT %

 OR

NET AMOUNT \$

***** PLEASE ENROLL ME IN THE DIRECT DEPOSIT PROGRAM *****

***** SIGNATURE** _____

***** PRINT NAME** _____ **** DATE** _____

PLEASE ALLOW TWO PAY-PERIODS FOR DIRECT DEPOSIT TO TAKE EFFECT

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

PHONE 845-680-1006 *FAX 845-680-1901

DIRECT DEPOSIT CHANGE FORM

IF YOU ARE ALREADY ON DIRECT DEPOSIT AND WOULD LIKE TO MAKE CHANGES (Bank, accounts, amounts, etc) PLEASE CHECK OFF THE APPROPRIATE BOX AND PROVIDE ALL OF THE INFORMATION BELOW.

ATTACH A VOIDED CHECK FOR CHECKING, OR A DEPOSIT SLIP FOR SAVINGS ACCOUNT.

RETURN THIS FULLY COMPLETED FORM TO THE PAYROLL OFFICE

CHANGE FINANCIAL INSTITUTION AND/OR ACCOUNT #

PLEASE CHANGE _____ checkg / svngs
(name of old Bank) (old account number) (circle one)

TO MY NEW ELECTION _____
NAME OF NEW FINANCIAL INSTITUTION

TYPE OF ACCOUNT: _____ / _____
CHECKING SAVINGS
(circle one)

NEW ACCOUNT NUMBER _____

NEW ROUTING NUMBER _____

DEPOSIT % OR NET AMOUNT \$

CHANGE % OR DOLLAR AMOUNT

NAME OF FINANCIAL INSTITUTION _____

TYPE OF ACCOUNT: _____ / _____
CHECKING SAVINGS
(circle one)

ACCOUNT NUMBER _____

PLEASE CHANGE THE % / AMOUNT GOING INTO THE ABOVE ACCOUNT

FROM _____ TO _____
(enter old % or amount) (enter new % or amount)

CANCEL DIRECT DEPOSIT

NAME OF FINANCIAL INSTITUTION _____

TYPE OF ACCOUNT: _____ / _____
CHECKING SAVINGS
(circle one)

ACCOUNT NUMBER _____

PLEASE CANCEL MY DIRECT DEPOSIT GOING INTO THE ABOVE BANK/ACCOUNT

***** CANCELLATION OF DIRECT DEPOSIT WILL BE PROCESSED ON THE NEXT SCHEDULED PAYROLL**

****** SIGNATURE** _____

**** PRINT NAME** _____ **** DATE** _____

PLEASE NOTE: IF CHANGING BANKS AND/OR ACCOUNTS-YOU WILL RECEIVE A LIVE CHECK IN THE NEXT PAYROLL AND THE DIRECT DEPOSIT WILL START ON THE FOLLOWING PAYROLL

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Policy 6810

OVERTIME PAY

Employees who are subject to the wage and hours provisions of the Fair Labor Standards Act (non-exempt employees only) shall be paid overtime for approved work beyond forty (40) hours per week. The District's Human Resource Administrator in consultation with the School District Attorneys shall develop a regulation which shall include a list of exempt District employees. This list contained in this Regulation shall be reviewed annually and revised as appropriate. Weekly leave time taken by an employee, including breaks, personal leave, sick leave, bereavement leave and vacation time shall be excluded when calculating the forty hours. Overtime pay earned by an eligible employee shall be at a rate of one and one half (1½) times the employee's regular hourly rate of pay.

Personnel who are entitled to overtime pay pursuant to the terms of a Board authorized contract, collectively negotiated agreement or Board of Education policy shall receive such benefits in accordance with the provisions of such contract, agreement or policy.

An employee's immediate supervisor shall have the authority to allow an employees up to 15 hours of overtime pay weekly, provided that the same has been budgeted for. Beyond that limit, any overtime work (hours beyond forty (40) in one week) shall be approved in writing in advance by the Superintendent or his designee prior to the work being performed.

Date of Adoption: February 27, 2008

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

OVERTIME CSEA – FORM #1:

OVERTIME

All overtime must be pre-approved in accordance with District Policy #6810, provided that the same has been budgeted for. The Administrator must approve the overtime in advanced of it being worked. If the overtime is greater than 15 hours in one week then the Superintendent’s Designee has to approve.

This form should be used by members of the CSEA (Custodial and Maintenance positions).

I. Step 1 – Pre-approval:

The Administrator who is assigning overtime must complete the CSEA Overtime Pre-approval form electronically as follows in advance of the work being performed:

- Name of Employee: Last, First
- Regular Hours: Shift hours normally worked
- Position: Custodial Worker, Custodian I, Maintenance Mechanic I, etc.
- Building: Location where overtime worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Overtime Date: Date in which overtime was performed

Work Description: Specific job duty and location where duty was worked. Each duty must be on a separate line. If worked out of normal hours, it must be clearly noted. **Each event should be listed with the start and end time. Total hours charged to the event will be in accordance with the facility use agreement.**

- Building checks
 - Facility Use by outside organizations
 - Facility Use by Athletic Department
 - Facility Use by other School District Personnel
 - Overtime required for capital construction
-
- Start Time: Time beginning overtime work
 - Lunch/Dinner Break: Number of minutes taken for lunch/dinner
 - End Time: Time ending overtime work
 - Signature of administrator and Superintendent’s Designee (if applicable)

II. Step 2 – Preapproval submitted to Payroll Department:

The original signed form showing the assignment and approval of the work to be performed is sent to the Payroll Department the Friday before the overtime is worked. IF THIS IS NOT RECEIVED IN ADVANCE OF THE WORK BEING PREFORMED THE EMPLOYEE WILL NOT BE PROCESSED. The only exception is an unanticipated emergency that must be validated by Administration.

III. Step 3 – Assignment to Employee:

The copy of the form is given to the employee assigned to perform the work.

IV. Step 4 – Certification of time worked by Employee and Administrator:

Any work performed on the weekend must be detailed on the right hand side of the timesheet. Each event should be listed with the start and end time. Total hours charged to the event will be in accordance with the facility use agreement. Total hours in both the "weekly" section of the timesheet and the detailed Saturday and Sunday section must be in agreement for those days or the timesheet will be returned for clarification

- Upon completion of the assigned work the employee fills out an overtime timesheet, signs the form and submits to Administrator for their confirmation that the work was performed.
- If there is an unanticipated emergency, inclusive of alarm calls, the employee should inform the Administrator immediately that they need to work and then reflect the work on the time sheet for certification.
- All certified timesheets must be submitted with evidence that the work was performed, i.e. ADT Alarm History report and a facility use calendar with corresponding dates.

ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

CSEA OVERTIME

PRE-APPROVAL 2015-2016

EMPLOYEE NAME: _____
(Last, First)

POSITION: _____
(i.e. Maintenance, Custodial, etc.)

REGULAR HOURS: _____
(Shift)

BLDG/DEPT: _____
(i.e. TZHS, SOMS, CLE, TZE, WOS, etc.)

Non Exempt Employees working overtime

** In accordance with District's Policy No. 6810, an employee's immediate supervisor shall have the authority to allow an employee up to 15 hours of overtime pay weekly, provided that the same has been budgeted for. Beyond that limit, any overtime work (hours beyond forty (40) in one week) shall be approved in writing in advance by the Superintendent's designee prior to the work being performed.**

Work Description & Rationale	Start	Break	End	Fri	Sat	*Sun*	Mon	Tue	Wed	Thu
Total Hours										

The time listed above has been assigned and approved in advance of being worked.

Administrator's Approval

Date

Superintendent Designee's Approval (if applicable)

Date

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

2015-2016 Overtime Timesheet - CSEA

EMPLOYEE NAME: _____
 (Last, First)
 REGULAR HOURS: _____
 (Shift)

POSITION: _____
 (i.e. Maintenance, Custodial, etc.)
 BLDG/DEPT: _____
 (i.e. TZHS, SOMS, CLE, TZE, WOS, etc.)

Non Exempt Employees working overtime

**** In accordance with District's Policy No. 6810, an employee's immediate supervisor shall have the authority to allow an employee up to 15 hours of overtime pay weekly, provided that the same has been budgeted for. Beyond that limit, any overtime work (hours beyond forty (40) in one week) shall be approved in writing in advance by the Superintendent's designee prior to the work being performed.****

Work Description & Rationale	Start	Break	End	Fri	Sat	*Sun*	Mon	Tue	Wed	Thu
Total Hours				-	-	-	-	-	-	-

WEEKEND DETAILS				Function F - Facility A - Athletic C - Custodial M - Mainten H - Capital	Total Hours to be Charged by Function
FUNCTION DETAIL			Start Time		
Saturday Details					
Saturday Total Hours					-

Payroll Date

Payroll Department Use Only

Account Code	Hours	Rate	Total
O/T			
A1620.169-__-0000 Custodial D/T			
O/T			
A1621.169-20-0000 Mainenance D/T			
O/T			
A1620.169-29-0000 Facility Use D/T			
O/T			
A2855.169-70-0000 Athletics D/T			
O/T			
H2110.160-00- Capital D/T			

CERTIFICATION:

The overtime assigned above was worked by the employee. All necessary additional documentatin is attached.

FUNCTION DETAIL				Function F - Facility A - Athletic C - Custodial M - Mainten H - Capital	Total Hours to be Charged by Function
** Sunday Details	Start Time	End Time			
Sunday Total Hours					-

Employee Signature

Date

I certify that I worked the times and dates as set forth on this timesheet

Administrator Approval

Date

I certify that, to the best of my knowledge, the time submitted is accurate and is in accordance with time assigned In advance

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

OVERTIME AND TEMPORARY EMPLOYEES TIMESHEET - FORM #2

Overtime – Non Exempt Employees

In accordance with District Policy #6810, all overtime, which is an extension of the employee's normal duties, must be approved by the Administrator in advance of it being worked, provided that the same has been budgeted for. In addition, any time anticipated to be worked in excess of 15 hours in one week must also be pre-approved by the Superintendent's Designee.

Temporary Employees

If there is a need to hire a temporary employee (previously BOE approved) to complete a project, the Administrator must provide a detailed explanation of the necessity for this employee, in advance, to the Superintendent's Designee for approval. Only after receiving that approval the temporary employee may be called in for the assignment.

This form should be used by:

1. All contract employees (except CSEA) working beyond their normal day, in accordance with the appropriate bargaining unit contract and Board approval.
2. Temporary personnel performing work in accordance with Board approval.

I. Step 1 - Assignment and Pre-approval:

The pre-approval timesheet (temporary and/or any employee to be working over 15 hours overtime) must be completed as follows:

- Name of Employee: Last, First
- Regular Hours: Hours normally worked
- Position: Clerical, Teacher Assistant, Aide, etc.
- Building: Location where overtime worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Payroll Date: Completed by the payroll department
- Date: Date when work was performed
- Work Description: Specific job duty and location where duty was worked. Each duty must be on a separate line.
- Start Time: Time beginning additional work
- End Time: Time ending additional work
- Signature of administrator and Superintendent's Designee (if applicable)

II. Step 2 – Preapproval submitted to Payroll Department:

The **original signed timesheet** showing the assignment and approval of the work to be performed is sent to the Payroll Department the Friday before the overtime is worked. IF THIS IS NOT RECEIVED IN ADVANCE OF THE WORK BEING PREFORMED THE EMPLOYEE WILL NOT BE PROCESSED.

III. Step 3 – Assignment to Employee:

The copy of the timesheet form is given to the employee assigned to perform the work.

IV. Step 4 – Certification of time worked by Employee and Administrator:

- Upon completion of the assigned work the employee signs the form and submits to Administrator for their confirmation that the work was performed.
- All certified timesheets must be submitted with justification for additional duties and available funding in their budget.

**ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED**

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
Overtime and Temporary Personnel
2015-2016 Timesheet

EMPLOYEE NAME: _____
Last/First

POSITION: _____
(i.e. Clerical, Teacher, Teacher Asst, Aide, Temporary, etc.)

REGULAR HOURS: _____

BLDG/DEPT O/T Worked: _____
(i.e. TZHS, SOMS, CLE, TZE, WOS, ECP, Facilities, Central Office, etc.)

Non Exempt Employees working overtime

**** In accordance with District's Policy No. 6810, an employee's immediate supervisor shall have the authority to allow an employee up to 15 hours of overtime pay weekly, provided that the same has been budgeted for. Beyond that limit, any overtime work (hours beyond forty (40) in one week) shall be approved in writing in advance by the Superintendent's Designee prior to the work being performed.****

Temporary Personnel

****Any time anticipated to be worked by a Temporary employee must be approved in advance by the Superintendent's Designee****
****IF THE ADMINISTRATOR AND SUPERINTENDENT'S DESIGNEE HAVE NOT APPROVED THIS FORM PRIOR TO THE TIME WORKED, PAYMENT WILL NOT BE PROCESSED****

Payroll Date

Date:

	Mon	Tue	Wed	Thu	Fri
Date:					
TOTAL HOURS					
Daily Totals					
Weekly Totals					

Work Description & Rationale	Start Time	Lunch	End Time

 Administrator's Pre-approval Signature (if applicable) Date

Payroll Department Use Only

Account Code	Earnings Code	Hours	Rate	Total

 Superintendent Designee's Approval (if applicable) Date

 Employee's Signature Date
I certify that I worked the times and dates as set forth on this timesheet

 Administrator's Signature Date
I certify that to the best of my knowledge, the time submitted is accurate and, when applicable, is in accordance with time assigned in advance.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

TEACHER ADDITIONAL WORK-CURRICULUM AND INSTRUCTIONAL TIMESHEET – FORM #3A

Article VI – Section A Timesheet (A teacher engaged in professional work for the District outside of the regular school day, i.e. curriculum revision, constructing learning packages, attendance at workshops, etc.):

- Name of Employee: Last, First
- Position
- Building: Location where time worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Regular Hours: Hours normally worked
- Payroll Date: Completed by the payroll department
- Work Description:
 - Curriculum Work
 - Curriculum – Mini Grants
 - Curriculum – Learn Inst-Instr
 - Curriculum – Learn Inst-Prep
 - Curriculum – Staff Dev-Instr
 - Curriculum – Staff Dev-Prep

- Start Time: Time beginning time work
- End Time: Time ending time work
- Total Hours: Total number of hours worked for that day
- Signature and date of employee and Assistant Superintendent for Curriculum

ALL TIMESHEETS FOR CURRICULUM WORK MUST BE SENT TO THE ASSISTANT SUPERINTENDENT FOR CURRICULUM FOR FINAL APPROVAL

ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
TEACHER ADDITIONAL WORK-CURRICULUM AND INSTRUCTION
2015-2016 TIMESHEET

Form # 3A

Employee Name: _____ **Position:** _____ **Bldg/Dept:** _____ **Regular Work Hours:** _____

(Last, First)

EASO Contract Article VI - Compensation for Extra Pay Assignments:

Section A: A teacher engaged in professional work for the District outside the regular school day (i.e. curriculum revision, constructing learning packages, attendance at workshops, etc.)

Payroll Date

Date											Payroll Department Use Only				
	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Account Code	Earn Code(s)	Hours/Units	Rate of Pay	Total
Curriculum Work											A2010.152- 30 -0035	CURRICUL		38.58	
Total Hours															
Curriculum - Mini Grants											A2010.152- 30 -0036	MINIGRAN		38.58	
Total Hours															
Curriculum - Learn Inst-Instruction											A2010.152- 30 -0037	LRN INST		53.09	
Total Hours															
Curriculum - Learn Inst-Prep											A2010.152- 30 -0037	LRN INST		38.58	
Total Hours															
Curriculum - Staff Dev-Instruction											A2010.154- 30 -0000	STAFFDEV		53.09	
Total Hours															
Curriculum - Staff Dev-Prep											A2010.154- 30 -0000	STAFFDEV		38.58	
Total Hours															
Other															
Total Hours															

Employee's Signature

Date

I certify that I worked the times and dates as set forth on this timesheet

Administrator's Signature

Date

I certify that, to the best of my knowledge, the time submitted is accurate

Asst. Superintendent for Curriculum's Signature

Date

I certify that, to the best of my knowledge, the time submitted is accurate

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

TEACHER ADDITIONAL GENERAL DUTIES TIMESHEET – FORM #3B

Article VI – Section A Timesheet (A teacher engaged in professional work for the District outside of the regular school day, i.e. curriculum revision, constructing learning packages, attendance at workshops, etc.):

- Name of Employee: Last, First
- Position
- Building: Location where time worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Regular Hours: Hours normally worked
- Payroll Date: Completed by the payroll department
- Work Description:
 - AM/PM Bus Duty
 - Detention
 - Student supervision after school
 - Lunch Supervision
 - Other
- Start Time: Time beginning time work
- End Time: Time ending time work
- Total Hours: Total number of hours worked for that day
- Signature and date of administrator and employee

ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

TEACHER ADDITIONAL GENERAL DUTIES
2015-2016 TIMESHEET

Employee Name: _____ **Position:** _____ **Bldg/Dept:** _____ **Regular Work Hours:** _____
 (Last, First)

Payroll Date

EASO Contract Article VI - Compensation for Extra Pay Assignments:

Section A: A teacher engaged in professional work for the District outside the regular school day (i.e. curriculum revision, constructing learning packages, attendance at workshops, etc.)

Date											Payroll Department Use Only				
	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Account Code	Earn Code(s)	Hours/Units	Rate of Pay	Total
AM/PM/Bus Duty											A2110.139- $\frac{01}{02}$ -0000	STUDSUPE		38.58	
Total Hours															
Detention											A2110.139- $\frac{01}{02}$ -0000	DETENTIO		38.58	
Total Hours															
Student Supervision											A2855.139-70-0000	STUDSUPE		38.58	
After school															
Total Hours															
Lunch Supervision											A2110.139- $\frac{01}{02}$ -0000	STUDSUPE		38.58	
Total Hours															
Other															
Total Hours															

Employee's Signature

Date

Administrator's Signature

Date

I certify that I worked the times and dates as set forth on this timesheet

I certify that, to the best of my knowledge, the time submitted is accurate

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
TEACHER ADDITIONAL DUTIES-SPECIAL EDUCATION
2015-2016 TIMESHEET

Form # 3C

Employee Name: _____ **Position:** _____ **Bldg/Dept:** _____ **Regular Work Hours:** _____
(Last, First)

EASO Contract Article VI - Compensation for Extra Pay Assignments:

Section A: A teacher engaged in professional work for the District outside the regular school day (i.e. curriculum revision, constructing learning packages, attendance at workshops, etc.)

Payroll Date

Date	Teacher's regular scheduled duty during below coverage										Payroll Department Use Only					
											Account Code	Earn Code(s)	Hours/Units	Rate of Pay	Total	
	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	611	F2250.152-00-1116 OR A2250.153-40-0000	CSE MTG		38.58	
	Total Hours												CSE MTG		38.58	
											CONTRACT HRLY	F2250.152-00-1116 OR A2250.153-40-0000	SE EVAL		PER-DIEM	
	Total Hours												SE EVAL		PER-DIEM	
											CONTRACT HRLY	TZHS 41 SOMS 42 TZE A2250.139-43 -0000 WOS 44 CLE 45	IEP MOD		38.58	
	Total Hours															
											CONTRACT	A2816.129-40-0000	NEW ENT			
	Total Hours														PER-DIEM	
	Total Hours															

Employee's Signature _____ **Date** _____
I certify that I worked the times and dates as set forth on this timesheet

Building Principal's Signature _____ **Date** _____
I certify that, to the best of my knowledge, the time submitted is accurate

Director of Special Education's Signature _____ **Date** _____
I certify that, to the best of my knowledge, the time submitted is accurate

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

HOME TUTORING TIMESHEET – FORM #4

Article VI – Section B Timesheet (Tutoring – A teacher engaged in home tutoring, or other specific employee as approved by the Board of Education):

- Name of Employee: Last, First
- Payroll Date: Completed by the payroll department
- Student : Name of student receiving service
- Subject: Subject being taught
- Date: Date service being provided
- Work Description:
 - Illness
 - Committee Action
 - Discipline/Supervision
 - New entrant to be placed
 - Title I
- Start Time: Time beginning time work
- End Time: Time ending time work
- Total Hours: Total number of hours worked for that day
- Remarks by teacher, parent administrator
- Parents signature: Signature required to assure that student received services
- Signature of individual assigning tutor, Director of Special Education and employee

If a two hour or more tutoring session is cancelled the tutor will be compensated for one hour

ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

HOME TUTORING
2015-2016 TIMESHEET

EMPLOYEE NAME: _____ **Position:** _____
(Last, First)

EASO Contract Article VI - Compensation for Extra Pay Assignments:

Section B: Tutoring - A teacher engaged in home tutoring, or other specific employees as approved by the Board of Education

*** In a case of a cancelled 2+ hour session-a minimum payment for one hour will apply***

Student: _____

Payroll Date

Subject: _____

Date:	Monday		Tuesday		Wednesday		Thursday		Friday	
	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:

Payroll Department Use Only

	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Start Time:	End Time:	Account Code	Earn Code	Hours	Rate of Pay	Total
Illness											A2110.150- 40 -0152	HOME TUTOR		50.78	
Total Hours															
Committee Action											A2250.150- 40 -0153	HOME TUTOR		50.78	
Total Hours															
Discipline / Supervision											A2110.150- 40 -0154	HOME TUTOR		50.78	
Total Hours															
New Entrant to be Placed											A2110.150- 40 -0155	HOME TUTOR		50.78	
Total Hours															
Title I											F2110.151- 00 -9915	HOME TUTOR		50.78	
Total Hours															
Remarks of : Teacher, Parent, Administrator															
Parent's Signature															

Signature of Person Assigning Tutor Date
I certify that, to the best of my knowledge, the time submitted is accurate

Employee's (Tutor) Signature Date
I certify that I worked the times and dates as set forth on this timesheet

Director of Special Education's Signature Date
I certify that, to the best of my knowledge, the time submitted is accurate

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

CHAPERONE DUTIES TIMESHEET – FORM #5

Article VI – Section C Timesheet (Chaperoning – a teacher, or other specific employee as approved by the Board of Education chaperoning a District event or assisting in an Athletic event):

- Name of Employee: Last, First
- Payroll Date: Completed by the payroll department
- Activity/Event: Name of activity or event that time is being worked
- Location: Building or location (away events) where time is being worked
- Date: Date of activity or event
- Start Time: Time beginning time work
- End Time: Time ending time work
- Total Hours: Total number of hours worked for that day
- Signature of administrator and employee

ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

TEACHER CLASS COVERAGE TIMESHEET – FORM #6

Article VIII – Section G Timesheet (Class Coverage – Absence about which the school administration has received adequate notice will be covered by substitutes). This form is to be used if an in-house regularly employed teacher or a substitute teacher covers a period(s) for another teacher that is absent.

- Name of Employee: Last, First
- Building: Location where time worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Regular Hours: Hours normally worked
- Payroll Date: Completed by the payroll department
- Date of Coverage: Date time being worked
- Teacher Covered For: Name of teacher coverage is being worked
- Regular scheduled duty: List teacher’s scheduled duty during the time frame of coverage (PREP, LUNCH, PLANNING-only if cancelled)
- Circle number of periods worked under category:
 - Class Coverage – District Business
 - Class Coverage – Special Education
 - Class Coverage – TSP
 - Class Coverage – COVE
- Total # of Periods: Total number of periods worked for that day
- Signature of administrator and employee

ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
TEACHER CLASS COVERAGE-SUBSTITUTE
2015-2016 TIMESHEET

Employee Name: _____ **Position:** _____ **Bldg/Dept:** _____ **Regular Work Hours:** _____
 (Last, First)

EASO Contract Article VIII - Teacher Load and Assignment:

Section G: Class Coverage - Absence about which the school administration has received adequate notice will be covered by substitutes.
 A teacher who volunteers at the beginning of the school year may be asked to substitute for a period for an absent teacher.

	Monday	Tuesday	Wednesday	Thursday	Friday						
Date of Coverage:						Payroll Date					
Teacher Covering For:							Payroll Department Use Only				
	Circle each extra period covered below					Account Code	Earn Code(s)	Units	Rate of Pay	Total	
Class Coverage Reg Ed	1 2 3	1 2 3	1 2 3	1 2 3	1 2 3	A2110.141- 01 02 03 -0000 04 05	CLASSCOV		45.08		
	4 5 6	4 5 6	4 5 6	4 5 6	4 5 6						
	7 8 9	7 8 9	7 8 9	7 8 9	7 8 9						
	Total # of Extra Periods										
Class Coverage Sp Ed	1 2 3	1 2 3	1 2 3	1 2 3	1 2 3	A2250.141- 41 42 43 -0000 44 45	CLASSCOV		45.08		
	4 5 6	4 5 6	4 5 6	4 5 6	4 5 6						
	7 8 9	7 8 9	7 8 9	7 8 9	7 8 9						
	Total # of Extra Periods										
Class Coverage COVE	1 2 3	1 2 3	1 2 3	1 2 3	1 2 3	A2257.141- 41 -0059	CLASSCOV		45.08		
	4 5 6	4 5 6	4 5 6	4 5 6	4 5 6						
	7 8 9	7 8 9	7 8 9	7 8 9	7 8 9						
	Total # of Extra Periods										

Employee's Signature _____ **Date** _____
I certify that I worked the times and dates as set forth on this timesheet

Administrator's Signature _____ **Date** _____
I certify that, to the best of my knowledge, the time submitted is accurate

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

TEACHING ASSISTANT CLASS COVERAGE TIMESHEET - FORM #7A

Timesheet was developed based on the Teacher Assistant contract for teacher coverage time.

NOTE: Per SOTAA contract “When a unit member who works six (6) or more hours on a daily basis, serves as a substitute teacher for a period of three (3) or more hours, the unit member’s rate of pay for the full day will be 1.75 times the daily rate.” Lunch time should be subtracted from total hours.

- Name of Employee: Last, First
- Building: Location where time worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Regular Work Hours: Hours normally worked
- Payroll Date: Completed by the payroll department
- Date of Coverage: Date time being worked
- Teacher Covered For: Name of teacher coverage is being worked
- Reason for Coverage: Reason coverage necessary (i.e. teacher went home sick, teacher pulled for meeting, family sick, conference, training, etc.)
- Start Time: Time beginning time work
- End Time: Time ending time work
- Lunch Break: Number of minutes taken for lunch
- Class coverage worked under category:
 - Class Coverage – Regular Education class
 - Class Coverage – Special Education
 - Class Coverage – TSP
 - Class Coverage – COVE
- Total Hours: Total number of hours worked for that day (less lunch period)
- Signature of administrator and employee

ANY INCORRECT OR INCOMPLETE TIMESHEETS WILL NOT BE PROCESSED BY PAYROLL
AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
TEACHING ASSISTANT CLASS COVERAGE
2015-2016 TIMESHEET**

Form #7A

Employee Name: _____ **Position:** _____ **Bldg/Dept:** _____ **Regular Work Hours:** _____
(Last, First)

NOTE: Per SOTAA contract "When a unit member who works six (6) or more hours on a daily basis, serves as a substitute teacher for a period of three (3) or more hours, the unit member's rate of pay for the full day will be 1.75 times the daily rate."

	Monday			Tuesday			Wednesday			Thursday			Friday			Payroll Department Use Only				
Date of Coverage:																Payroll Department Use Only				
Teacher Covered For:																				
Reason for Coverage:																				
	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	1.0 Hrly Rate:		.75 Hrly Rate:		
	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	Start Time:	Lunch Break Minutes	End Time:	Account Code	Earn Code	Hours	Rate of Pay	Total
Class Coverage Regular Ed																A2110.141- 01	Total Hrs @ .75			
Total Hours (less lunch)																A2110.141- 02	CLASSCOV			
																A2110.141- 03 -0000	O/T Hrs @ 1.0			
																A2110.141- 04				
																A2110.141- 05				
Class Coverage Special Ed																A2250.141- 41	Total Hrs @ .75			
Total Hours (less lunch)																A2250.141- 42	CLASSCOV			
																A2250.141- 43 -0000	O/T Hrs @ 1.0			
																A2250.141- 44				
																A2250.141- 45				
Class Coverage COVE TZHS																A2257.159- 41 -0059	Total Hrs @ .75			
Total Hours (less lunch)																A2257.159- 41 -0059	CLASSCOV			
																	O/T Hrs @ 1.0			

Employee's Signature **Date**
I certify that I worked the times and dates as set forth on this timesheet

Administrator's Signature **Date**
I certify that, to the best of my knowledge, the time submitted is accurate

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

TEACHING ASSISTANT ADDITIONAL DUTIES TIMESHEET – FORM #7B

Article III – Section E: Bargaining unit members assigned to detention classes, chaperone and athletic event supervision shall be compensated as per the teacher’s collective bargaining agreement

- Name of Employee: Last, First
- Building: Location where time worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Regular Hours: Hours normally worked
- Payroll Date: Completed by the payroll department
- Work Description:
 - Detention
 - Chaperone-Co-Curricular
 - Athletic Event Supervision
- Start Time: Time beginning time work
- End Time: Time ending time work
- Total Hours: Total number of hours worked for that day
- Signature and date of administrator and employee

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AND
WILL BE RETURNED TO THE BUILDING ADMINISTRATOR TO BE CORRECTED

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

SALARY DOCKING FORM

This form is to be used by the building attendance secretary to report an employee's absence after an employee has exhausted all of his/her paid sick, personal and/or vacation time. Each time an employee is absent, this form must be faxed to Human Resources, immediately on the day of each absence.

TO: OFFICE OF HUMAN RESOURCES
FROM: _____ (School, Bldg., Dept.)
DATE: _____
RE: _____ (Employee Name; Position)

The above employee is absent on _____ (date). This employee has exhausted all of his/her _____ (sick, personal, vacation), as of _____ (date).

_____/_____
Employee Signature Date Principal/Building Supervisor Date

TO: PAYROLL

Please dock the above employee's pay for _____ days and process it in with the next payroll.

HUMAN RESOURCES

_____/_____
Administrator's Signature Date

Attachments/Attendance Report – HR

FOR PAYROLL PURPOSES ONLY:

Payroll Date: _____ Hourly/Daily rate of Pay: _____

Total # of Hours/Days Docked: _____ Total Amount Docked this P/R\$ _____

Attachments/Salary Information – PR

Calculated by: _____ Approved by: _____

Cc: Human Resources
Employee

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
RECOUPMENT OF OVERPAID WAGES
INSTRUCTIONS

- HR notifies P/R immediately when there is a situation that could cause an overpayment of wages.
- P/R completes recoupment form and provides copy to HR
- HR contacts employee and notifies them of overpayment and recoupment
- HR provides provides form to employee for the signed acknowledgement

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Changes in Personnel Position/Service

The following form must be completed anytime there is a change in staffing (i.e., staff moves from one department to another, from one building to another, increase FTE to cover other classes, increase in hours, new position, etc). All changes that occur after adoption of the original budget in any fiscal year must be tracked by using this form. Changes in payroll will not incur unless this form is used.

Complete the form and forward to the Human Resources Department. At which time Human Resources will explore the need for this change and discuss with the appropriate administrator and with the Deputy Superintendent. At which time a final recommendation will be made to the Superintendent for final approval and recommendation to the Board of Education.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT PERSONNEL CHANGE FORM

This form must be used to request a change in any staffing position within the District. Form must be submitted to the Human Resources Office prior to the effective date of the requested change.

Date of Request: _____

Title of Position: _____

Name of Current Employee or Recommended Employee: _____

Type of Request:

New Hire FTE _____

Leave Replacement FTE _____

Long Term Substitute Period of time coverage needed: From: _____ To: _____

Creation of New Position Department _____ FTE _____

Change in FTE of Existing Position Current FTE _____ Requested FTE _____

Change in Assignment within School

<u>Current</u> Grade _____ Department/Program _____	FTE _____	<u>Requested</u> Grade _____ Department/Program _____	FTE _____
---	-----------	---	-----------

Transfer of employee between buildings From _____ To _____

Other _____

Effective Date of Request: _____

Rationale for Request: _____

Funding/Budget Information (REQUIRED):

Budgeted Code: _____

Not Budgeted

Proposed Funding

General Fund Code: _____

Grant Funded Code: _____

Budget Transfer (Required)

From _____ To _____

Requested By:

Signature _____ Title _____ Date _____

(CONTINUED)

TO BE COMPLETED BY HUMAN RESOURCES:

Contract Salary:

- EASO (Teachers)
- SNASO (Nurses)
- SOTAA (Teaching Assistants)
- SOEAA (Aides/LFTs)
- SOAA (Administrators)
- SOSA (Secretaries)
- SOCBD (Custodians/Maintenance)
- Independents
- Substitute Teacher
- Other (Specify) _____

Step _____ Lane _____ Salary \$ _____ per year / day
Circle

Official transcripts received and verified (if required)

Yes _____ By: _____
No _____

Change being requested:

New Step _____ New Lane _____ New Salary \$ _____

Reason for change: _____

Change completed in Finance Manager:

Yes _____ Date _____ Entered By _____
No _____

Approved By:

Signature _____ Director of Human Resources Date _____

Signature _____ Deputy Superintendent Date _____

Date of Board of Education Approval _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

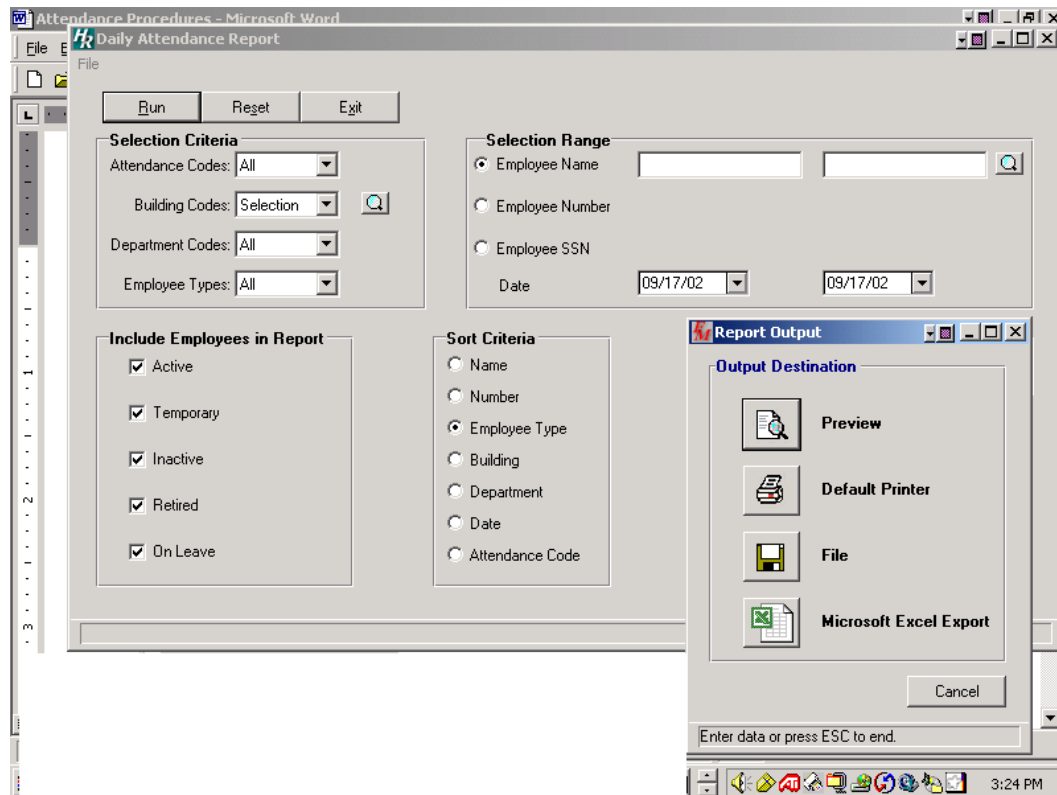
Attendance Procedures

Each Day:

- Each department will designate 1 person to take attendance for ALL employees
- Building and department designee takes attendance for all teachers, secretaries, administrators, aides, **TA and LFT's within 3 hours after program start**. Please refer to "Procedures for Entering Attendance" sheet for full step by step instructions
- Please note: If an employee who works in two buildings is absent, only the primary listed building will be able to enter attendance.
- If a substitute works less time than the full amount a teacher was absent, please fill in two separate absence entries for a teacher. 1 should report the fraction of a day without a sub, and one should report the fraction of a day with the sub. If a teacher was absent a full day, and the substitute worked a half day only, you should enter two separate entries for the teacher. The first should read .5 units taken with the name of the sub, and the second should read .5 units taken with no sub.
- Building and department designee should check for signed approval card before entering Personal time or vacation time.
- Custodians will be reported by the Facilities Department
- Employees must still fill out appropriate forms for each absence
- Teachers and teaching assistants doing period coverage must fill our appropriate forms and submit for approval
- Employees who work beyond the normal day or temporary employees must fill out time sheets and submit for approval.
- Department designees must contact HR if a substitute is not listed in the drop down menu

Every Two Weeks:

- Every two weeks on days designated by payroll, after 12:00 PM, each department will print out the report from FM2000 entitled “Daily Attendance” for the requested two week period. Choose RUN.



- Select Microsoft Excel. Confirm that the dates on the report are for the proper 2 week payroll cycle. Sort the sub-name in alphabetical order and verify for duplication of dates. Email file to the payroll department.
- Reports must be signed by the Principal or Department Head and submitted to payroll via inter-office mail that same day.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Office of the Assistant Superintendent

TO: All Certificated Staff
FROM: Professional Development Committee
DATE: September 2015
RE: **Fall Mini-Grant Applications**

The components of the Mini Grant program are as follows:

District Funding: \$25,000 for the school year (\$12,500 per grant period)

Purpose: Provide teachers with the opportunity to develop instructional programs and to ***initiate creative and innovative ways*** to enhance current curriculum and instructional practices. Mini-grants are not designed to provide ordering classroom supplies or classroom libraries. Mini-grant are for “out of the box” innovation.

Mini-Grant Proposal Process:

Submit Applications by:	PDC Approval by:	Submit Typed Requisition for Supplies by:	Complete Grant & Submit Summary Form by:	Submit Time Sheets by:
October 19, 2015	November 13, 2015	November 30, 2015	February 17, 2016	February 17, 2016

- Submissions after these dates will not be honored.
- Reimbursement for supplies personally purchased by a teacher will **NOT** be approved.

Awards:

- The award categories are: \$250.00 (adopted grant award), \$500.00, \$1,000.00, and \$1,500.00.
- If your proposal costs slightly more than these amounts, please explain that in your submission.
- If all of the funds are not expended on innovation programs, the committee will consider funding professional development experiences. (i.e. attendance at a regional or national conference).

Criteria for selecting winning mini grants:

- Each segment of the application form should be completed in full and written legibly or typed.
- The applicant(s) must sign the application.
- The proposed project should have the potential for replication by other staff at the same and other grade levels.
- The proposal must include a plan for how the grant will be shared with other staff. The person who receives the grant must setup a communication plan with their building administrator.
- The applicant(s) must be willing to present the project to the Board and share information to District-wide staff at appropriate levels, pre-K through 12.
- Applications will describe monitoring measurements and/or evaluation procedures, which will be used to document the outcomes.
- Each application must be for a new grant.
- Collaboration grants across building or grades are a priority.
- Adaptation of previous grants will be considered but for adapted award will be \$250.00 maximum amount.
- Grants must support our district goals.
- Only one grant per year will be awarded to the same teacher unless mini-grant money is still available within a fiscal year and the PDC approves.

We look forward to the receipt of many ***innovative projects*** and encourage all to use this program, which the Board has established as an incentive **to support the excellent work of our faculty.**

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Mini-Grant Application

Fall 2015

Application Submission Dates:

October 19, 2015 – Submit Mini-Grant Application
November 13, 2015 – PDC will respond to application
November 30, 2015 – Submit typed requisition for supplies
February 17, 2016 – Complete Grant and submit summary form
February 17, 2016 – Submit time sheets

A. General Information

Applicant's Name(s) _____

School: _____ Principal/Supervisor's Name _____

B. Program Profile

Grant Title: _____

1. Mini-Grant Curriculum Project _____

OR

2. Mini-Grant Professional Development _____

Grade(s) in which your program can be implemented: _____

Grant Description:

a) Objectives: _____

b) Alignment to goals: _____

c) Evaluation plan: _____

d) How, when, where will project be shared: _____

e) Impact on student achievement: _____

f) Impact on professional learning: _____

(Attach additional sheet if necessary.)

New Grant: \$500 _____ \$1,000 _____ \$1,500 _____

Adapted Grant: \$250 _____ (Who credited the original grant) _____

C. Budget

If awarded a grant, what product would result? *Please check.*

___ instructional guide ___ curriculum guide ___ lesson plans ___ list of outside resources ___ course outline

___ bibliography ___ list of basic material ___ student work ___ publications

___ electronic products, such as Webquest, websites, on-line references, etc.(samples)

___ other _____

(Describe)

(OVER)

CHOOSE ONE: #1 MINI-GRANT CURRICULUM PROJECT OR #2 CURRICULUM DEVELOPMENT

1. Mini-Grant Curriculum Project

Supplies and Materials

Please list and indicate approximate cost for materials and supplies to be purchased for this program. Remember that this must be no more than half the total amount requested.

<i>Item and Description</i>	<i>Approximate Cost</i>
_____	_____
_____	_____
_____	_____
_____	_____
Total	_____

****Upon approval of the Mini-Grant, a typed request for supplies must be submitted and approved before spending money on materials.***

Professional Development Time

List the number of hours of time for you or team to plan the project and to develop materials.

Total number of hours _____ for you and/or team x \$ **38.58** (negotiated contractual rate) = \$ _____.

****Upon completion of the approved Mini-Grant, a Time Sheet for your time must be submitted.***

Mini-Grant Total \$ _____

OR

2. Mini-Grant Professional Development

Professional Development Mini-Grant

Conference Name: _____

Conference Dates: _____

Cost you are requesting reimbursement:

Registration: _____

Travel (explain): _____

Food: _____ (go to www.gsa.gov/mie to calculate allowable expense)

Other: _____

Mini-Grant Total \$ _____

If you are awarded this grant you will need to file the District's **Conference Request Forms** with all appropriate paperwork. The office or the Assistant Superintendent will assist you with process, if needed.

Signature of Applicant

Date

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

PROFESSIONAL DEVELOPMENT COMMITTEE
Grant Proposal Response Form
Fall 2015

TO: _____

SCHOOL: _____

Members of the Professional Development Committee have reviewed your grant proposal. The committee's disposition is:

_____ Grant has been approved in the amount of \$_____.

_____ Grant has been denied.

_____ Grant requires revision and resubmission.

COMMENTS:

If your grant has been approved, these procedures must be followed:

- A requisition must be submitted to Brian Culot's office **before** materials and supplies can be obtained by **November 30, 2015.**
- A copy of the approved Mini-Grant Application must be attached to the requisition.

We applaud your efforts!

Please be aware that the attached Professional Development Mini-Grant Summary form for the completed grant must be submitted, along with a Time Sheet, to receive final payment. The deadline is February 17, 2016.

Attachment

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Professional Development Mini-Grant Summary
Fall 2015

TO: Brian Culot

FROM: _____

Please complete this summary form AFTER project has been completed and submit it to Brian Culot's Office with your Time Sheet for time allotted to your project by February 16, 2015. Any submissions after this date will NOT be honored.

I. TITLE/TOPIC:

II. PROJECT SUMMARY:

III. ASSESSMENT/EVALUATION:

Attach Curriculum Guide, etc.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Office of the Assistant Superintendent

TO: All Certificated Staff
FROM: Professional Development Committee
DATE: Spring 2016
RE: **Spring Mini-Grant Applications**

The components of the Mini Grant program are as follows:

District Funding: \$25,000 for the school year (\$12,500 per grant period)

Purpose: Provide teachers with the opportunity to develop instructional programs and to ***initiate creative and innovative ways*** to enhance current curriculum and instructional practices. Mini-grants are not designed to provide ordering classroom supplies or classroom libraries. Mini-grant are for “out of the box” innovation.

Mini-Grant Proposal Process:

Submit Applications by:	PDC Approval by:	Submit Typed Requisition for Supplies by:	Complete Grant & Submit Summary Form by:	Submit Time Sheets by:
April 11, 2016	May 2, 2016	June 20, 2016	September 12, 2016	September 12, 2016

- Submissions after these dates will not be honored.
- Reimbursement for supplies personally purchased by a teacher will **NOT** be approved.

Awards:

- The award categories are: \$250.00 (adopted grant award), \$500.00, \$1,000.00, and \$1,500.00.
- If your proposal costs slightly more than these amounts, please explain that in your submission.
- If all of the funds are not expended on innovation programs, the committee will consider funding professional development experiences. (i.e. attendance at a regional or national conference).

Criteria for selecting winning mini grants:

- Each segment of the application form should be completed in full and written legibly or typed.
- The applicant(s) must sign the application.
- The proposed project should have the potential for replication by other staff at the same and other grade levels.
- The proposal must include a plan for how the grant will be shared with other staff. The person who receives the grant must setup a communication plan with their building administrator.
- The applicant(s) must be willing to present the project to the Board and share information to District-wide staff at appropriate levels, pre-K through 12.
- Applications will describe monitoring measurements and/or evaluation procedures, which will be used to document the outcomes.
- Each application must be for a new grant.
- Collaboration grants across building or grades are a priority.
- Adaptation of previous grants will be considered but for adapted award will be \$250.00 maximum amount.
- Grants must support our district goals.
- Only one grant per year will be awarded to the same teacher unless mini-grant money is still available within a fiscal year and the PDC approves.

We look forward to the receipt of many ***innovative projects*** and encourage all to use this program, which the Board has established as an incentive ***to support the excellent work of our faculty.***

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Mini-Grant Application

Spring 2016

Application Submission Dates:

April 11, 2016 – Submit Mini-Grant Application
May 2, 2016– PDC will respond to application
June 20, 2016 – Submit typed requisition for supplies
September 12, 2016 – Complete Grant and submit summary form
September 12, 2016– Submit time sheets

A. General Information

Applicant's Name(s) _____

School: _____ Principal/Supervisor's Name _____

B. Program Profile

Grant Title: _____

1. Mini-Grant Curriculum Project _____

OR

2. Mini-Grant Professional Development _____

Grade(s) in which your program can be implemented: _____

Grant Description:

a) Objectives: _____

b) Alignment to goals: _____

c) Evaluation plan: _____

d) How, when, where will project be shared: _____

e) Impact on student achievement: _____

f) Impact on professional learning: _____

(Attach additional sheet if necessary.)

New Grant: \$500 _____ \$1,000 _____ \$1,500 _____

Adapted Grant: \$250 _____ (Who credited the original grant) _____

C. Budget

If awarded a grant, what product would result? *Please check.*

___ instructional guide ___ curriculum guide ___ lesson plans ___ list of outside resources ___ course outline

___ bibliography ___ list of basic material ___ student work ___ publications

___ electronic products, such as Webquest, websites, on-line references, etc.(samples)

___ other _____

(Describe)

(OVER)

CHOOSE ONE: #1 MINI-GRANT CURRICULUM PROJECT OR #2 CURRICULUM DEVELOPMENT

1. Mini-Grant Curriculum Project

Supplies and Materials

Please list and indicate approximate cost for materials and supplies to be purchased for this program. Remember that this must be no more than half the total amount requested.

<i>Item and Description</i>	<i>Approximate Cost</i>
_____	_____
_____	_____
_____	_____
_____	_____
Total	_____

****Upon approval of the Mini-Grant, a typed request for supplies must be submitted and approved before spending money on materials.***

Professional Development Time

List the number of hours of time for you or team to plan the project and to develop materials.

Total number of hours _____ for you and/or team x \$ **38.58** (negotiated contractual rate) = \$ _____.

****Upon completion of the approved Mini-Grant, a Time Sheet for your time must be submitted.***

Mini-Grant Total \$ _____

OR

2. Mini-Grant Professional Development

Professional Development Mini-Grant

Conference Name: _____

Conference Dates: _____

Cost you are requesting reimbursement:

Registration: _____

Travel (explain): _____

Food: _____ (go to www.gsa.gov/mie to calculate allowable expense)

Other: _____

Mini-Grant Total \$ _____

If you are awarded this grant you will need to file the District's **Conference Request Forms** with all appropriate paperwork. The office or the Assistant Superintendent will assist you with process, if needed.

Signature of Applicant

Date

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

PROFESSIONAL DEVELOPMENT COMMITTEE
Grant Proposal Response Form
Spring 2015

TO: _____

SCHOOL: _____

Members of the Professional Development Committee have reviewed your grant proposal. The committee's disposition is:

____ Grant has been approved in the amount of \$_____.

____ Grant has been denied.

____ Grant requires revision and resubmission.

COMMENTS:

If your grant has been approved, these procedures must be followed:

- A requisition must be submitted to Brian Culot's office **before** materials and supplies can be obtained by **June 20, 2015.**
- A copy of the approved Mini-Grant Application must be attached to the requisition.

We applaud your efforts!

Please be aware that the attached Professional Development Mini-Grant Summary form for the completed grant must be submitted, along with a Time Sheet, to receive final payment. The deadline is September 16, 2016.

Attachment

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

Professional Development Mini-Grant Summary
Spring 2015

TO: Brian Culot

FROM: _____

Please complete this summary form AFTER project has been completed and submit it to Brian Culot's Office with your Time Sheet for time allotted to your project by September 16, 2016. Any submissions after this date will NOT be honored.

I. TITLE/TOPIC:

II. PROJECT SUMMARY:

III. ASSESSMENT/EVALUATION:

Attach Curriculum Guide, etc.

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
COURSE APPROVAL FORM**

Name _____ School _____ Subject/Grade _____ Salary Step _____ Lane _____

I hereby request prior approval for the following course(s) so that credit earned is applied to my placement on the salary scale.

Check type of credit

Course #	Name of Course	Format *see below	School/Institution offering course	Dates	# hours	# credits	In-service	Graduate	Graduate Course of Study

NOTE: ANY COURSE CHANGES FROM THOSE LISTED ABOVE MUST BE APPROVED.

The above course(s) will contribute to my professional development for the following reasons (please be specific and use reverse side, if needed): _____

I understand that to receive credit for salary purposes, an **OFFICIAL TRANSCRIPT OR OFFICIAL CERTIFICATION OF COMPLETION** must be submitted to the Human Resources Office. Complete the **on-line COURSE EVALUATION** (www.surveymonkey.com/s.asp?u=44828147967)

Signature _____ Date _____

A course description is attached. A copy of the catalog description and course outline (including university or organization offering the course) must be included.

Attach a copy of approved Planned Program if courses are beyond MA+30.

Please submit completed form to your building principal who will forward to Central Administration.

I have met with the teacher and ___ recommend / ___ do not recommend this course, _____ Principal

I have NOT met with the teacher and ___ recommend / ___ do not recommend this course, _____ Principal

Your request is: ___ approved ___ not approved _____
Director of Human Resources

If required:
Your request is: ___ approved ___ not approved _____
Director of Special Education

Your request is: ___ approved ___ not approved _____
Asst Superintendent for C&I

AUTHORIZATION FOR DISTRIBUTION

_____ _____ Personnel File _____ Employee Copy
Superintendent of Schools

Comments: _____

TEACHERS MUST NOTIFY THE SUPERINTENDENT'S OFFICE BY FEBRUARY 1ST OF ANY SCHOOL YEAR IF HE/SHE WILL BE ADVANCING ON THE SALARY SCHEDULE

* FORMAT:	C=Classroom	V=Video	I=Internet	O=Other
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FIELD TRIPS AND EXCURSIONS

The Board of Education recognizes that field trips are an educationally sound and important ingredient in the instructional program of the schools.

For purposes of this policy, a field trip shall be defined as any journey by a group of students away from the school premises, under the supervision of a teacher, which is an integral part of an approved course of study and conducted for the purpose of affording a first-hand educational experience not available in the classroom.

Field trips are a part of the curriculum of the schools and attendance on field trips is governed by the same rules as attendance at regular classroom activities. The School System shall obtain written permission for students going on school-sponsored field trips.

The Superintendent shall prepare procedures for the operation of a field trip activity. Field trip support shall be determined annually by the Board during its budget deliberations. Regardless of the fiscal support for field trips, the rules of the School District for approval and conduct of such trips shall apply.

Factors relevant in consideration of approval of such field trips may include the relationship to the curriculum, the distance of the trip, availability of transportation, the cost involved, weather conditions, and full utilization of transportation. In order to make necessary transportation arrangements, all requests for day field trips must be submitted to the appropriate Building Principal at least one week prior to the trip date.

Overnight Field Trips

Trips in excess of one day involving overnight travel should be approved by the Superintendent of Schools prior to making any commitments or arrangements. Requests for overnight trips should be made at least three months in advance of the planned event.

Transportation

When the district provides transportation to students on a school-sponsored field trip, extracurricular activity or any other similar event, it shall provide transportation back to either the point of departure or to the appropriate school in the district unless:

1. the parent or legal guardian of a student participating in such event has provided the district with a written notice authorizing an alternative form of return transportation for the student; or
2. intervening circumstances make such transportation impractical.

Where intervening circumstances have made transportation back to the point of departure or to the appropriate school in the district impractical, a representative of the district shall remain with the student until such student's parent or legal guardian has been contacted and the student has been delivered to his/her parent or legal guardian.

Ref: Education Law §§1604; 1709; 1804; 1903; 2503; 2554; 2590-e
Former policy 8460 Erie BOCES

Adoption date: June 17, 2010

FIELD TRIPS AND EXCURSIONS

The following information is provided to assist staff in planning for field trips and transmitting requests for approval. All transportation involving District students must be processed and approved by the building principal, and in cases in which School district vehicles and/or drivers are to be used, approval of the Superintendent or his/her designee is also required.

The approved Field Trip Request Form must be on file in the principal's office prior to the beginning of the trip. A copy is also to be on file in the Transportation Office before transportation can be scheduled. The forms must be kept on file for the duration of the school year.

Definitions

- 1) A field trip is an approved School District sponsored and planned activity, involving students, which takes place away from the traditional school setting. Included are all events and activities outside of the school for which participation, cooperation, or support of the activity is under the control of the school principal. When a field trip is considered, it must be examined to assure that the trip is:
 - a. Appropriate to the curriculum;
 - b. Appropriate to the level of maturity of the students; and
 - c. Within a reasonable distance from the school.

- 2) Student transportation includes any mode of transportation necessary to transport students on an approved educational and/or recreational field trip. Such forms of transportation may include:
 - a. Private Contract or Charter Buses etc.
 - b. District School Buses
 - c. Private Passenger Car

3. Emergency situations are those instances when a staff member may be asked to provide transportation for a student under some unexpected emergency circumstances (e.g., student or family illness). An emergency covers those instances which occur without prior notice and preclude the provision of the District's usual means of transportation. In such instances, alternate transportation will be provided in accordance with law as enumerated in the subheading "Direct Supervision of Students."

4. Walking Field Trip is defined as those excursions that involve taking students off school grounds but within walking distance of the school so that no other form of transportation is needed.

FIELD TRIPS AND EXCURSIONS

5. Overnight Field Trips include local, out of state or out of country trips which require that students obtain overnight accommodations.

Guidelines

The following guidelines should be adhered to if a field trip or other group absence is planned:

- 1) Obtain and complete proper forms at least three (3) weeks prior to day trips and at least six (6) weeks prior to overnight trips.
- 2) Secure written parent/legal guardian permission, emergency contact(s) if the parent/legal guardian is unavailable, and any necessary medical information relating to the student's well being while participating in the field trip – including any medication that may need to be administered.
- 3) Notify cafeteria staff of the number of students who will be out of the building at lunch time. If you wish to order milk for a field trip, please contact the cafeteria two (2) days in advance.
- 4) For those students who remain at school, it is the teacher's responsibility to provide coverage by other faculty members and to provide any materials (plans) needed.
- 5) Teachers shall prepare and submit to the Attendance Officer by the morning before a scheduled trip a list of all students who will be on the field trip or other activity. Attendance should be taken at the beginning of the trip and the Attendance Officer notified of any students who are missing.
- 6) Student conduct is governed by the District's code of conduct, and disciplinary action may result for a student's violation of such Code.

Direct Supervision of Students

Direct supervision of students must be provided to and from the field trip location as well as at the site. Students must be provided supervised transportation back to either the point of departure or to the appropriate school in the District unless the parent or legal guardian of a student participating in such event has provided the District with written notice, consistent with District policy, authorizing an alternative form of return transportation for such student or unless intervening circumstances make such transportation impractical. In cases where intervening circumstances make transportation of a student back to the point of departure or to the appropriate school in the District impractical, a representative of the School District shall remain with the student until such student's parent or legal guardian has been contacted and informed of the intervening circumstances which make such transportation impractical; and the student has been delivered to his/her parent or legal guardian.

Chaperones

Chaperones will immediately advise the teacher in charge of the activity of any intervening circumstances which would prevent a student from being transported back to the District.

FIELD TRIPS AND EXCURSIONS

Arrangements will then be made for a representative of the district to remain with the student until the student has been delivered to his/her parent or legal guardian.

Cancellation of Field Trips

The Superintendent/designee may cancel previously approved field trips due to extenuating circumstances.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

POLICY 4531R.1 REGULATION

OUT OF COUNTRY TRIPS

- 1) All out of country trips that use District funds, equipment, or personnel must be sanctioned by the Board of Education.
- 2) Federal funds will not be used for any out of country trips.
- 3) Students involved in out of country trips will be expected to behave in an exemplary manner at all times.
- 4) All out of country trips will be supervised by a staff member of the South Orangetown Central School District.
- 5) Reports on out of country trips will be given to the Superintendent by the staff member in charge within a reasonable time after the trip has been concluded.

Policy adopted: June 17, 2010

PARENTAL PERMISSION: SCHOOL SPONSORED TRIPS

Authorized school sponsored trips are considered an integral part of the student's education. Attendance rules, therefore, are the same as for a regular school day.

Building principals are responsible for authorizing school trips. Decisions are to be based on educational value, safety of staff and students, and availability of funds.

Written parental/legal guardian permission must be received for each school trip which includes any trip off the school premises.

South Orangetown Central School District Field Trip Request /Instructional Plan

Instructions

Prepare and submit via the principal, to the Superintendent, for approval at least six (6) weeks prior to scheduling of an overnight trip and three (3) weeks prior to the scheduling of a trip during school hours.

Identification

School: _____ Submitted By: _____

Destination: _____

Departure: _____
Date
Time
Location

Return: _____
Date
Time
Location

Number of participating staff: _____ Name(s): _____

Is bus transportation needed? _____ Approx. number of miles round-trip: _____

Are substitutes needed? _____ Will consent forms be secured from **all** parents/guardians? _____

Instruction objectives: (Be specific – include prerequisites, proficiency level desired and measurement.)

Activities:

Preparation - How will the students be prepared for the trip as an instructional activity?

**South Orangetown Central School District
Field Trip Request /Instructional Plan**

Activities cont'd:

On Trip – What instructional activities will occur on the trip?

Follow up – Upon return, what activities will occur to enrich the experience and to determine if the objectives were achieved?

Correlation:

Name the subject matter area(s) to which the experiences of the trip will correlate; explain in what way the trip correlates.

Provisions for Continuity of School Work

What instructional provisions have been made to help participants keep up with other classes that they will miss?

What specific plans have been made for the continued instruction of those students who will not participate in the field trip project?

**South Orangetown Central School District
Field Trip Request /Instructional Plan**

Principal's Remarks

Approved _____ Not Approved _____

Signature: _____

Date : _____

Comments:

Superintendent's Remarks

Approved _____ Not Approved _____

Signature: _____

Date : _____

Comments:

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

FORM FOR TEMPORARY AND PERMANENT PLACEMENT OF STUDENTS OUTSIDE OF THE SCHOOL DISTRICT

GENERAL INFORMATION: To be completed by requesting Administrator

DATE SUBMITTED: _____ EFFECTIVE DATE: _____

REQUESTOR'S NAME: _____ POSITION: _____

NAME OF STUDENT: _____ GRADE: _____

ADDRESS: _____

TELEPHONE: _____

PLACEMENT INFORMATION: To be completed by requesting Administrator or Director of Special Education

TYPE OF PLACEMENT _____ BOCES COSER (if applicable): _____

LOCATION OF PLACEMENT: _____ LENGTH OF PLACEMENT: _____

REASON FOR PLACEMENT: _____

DOES REASON ALIGN WITH DISTRICT'S CRITERIA FOR THE PROGRAM? YES NO

COST OF PROGRAM: _____ ACCOUNT CODE: _____

(REQUISITION MUST BE PREPARED IF P.O. DOES NOT EXIST CURRENTLY)

TRANSPORTATION: To be completed by requesting Administrator or Director of Special Education with the assistance of the Director of Transportation

TRANSPORTATION REQUIRED: YES NO BUS MONITOR REQUIRED: YES NO

COST OF BUS: _____ COST OF MONITOR: _____ ACCOUNT CODE: _____

(REQUISITION MUST BE PREPARED IF P.O. DOES NOT EXIST CURRENTLY)

CENTRAL REGISTRATION: To be completed by requesting Administrator or Director of Special Education with the assistance of the Registrar

PERSON NOTIFIED: _____ DATE: _____ RECORDED IN POWERSCHOOL: YES NO

COMMENTS AND/OR SPECIAL INSTRUCTIONS:

APPROVAL:

ADMINISTRATOR: _____ DATE: _____

DIRECTOR OF SPECIAL EDUCATION: _____ DATE: _____

Original form must be forwarded to the Deputy Superintendent/Business Office. The Business Office will send a copy to all applicable administrators/departments.

DEPUTY SUPERINTENDENT: _____ DATE: _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

REQUEST FOR DISTRICT-WIDE PROJECTS FUNDS

Funds for District-Wide Projects are approved annually by the Board of Education for specific facilities related projects to be completed throughout the school year. A detailed list of these projects can be found under the Central Services (Operations and Maintenance of Plant) notes section of the budget book. Any deviation from this allotment of funds requires approval.

The following form must be completed with the appropriate information and approvals prior to any requisitions being submitted under the District-Wide Projects budget code. Once completed, please forward to the business office for processing.

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
REQUEST FOR DISTRICT-WIDE PROJECTS FUNDS FORM

REQUEST DATE: _____

In order to utilize funds from a District-Wide budget code, the following form must be completed and approved. Upon completion, please forward the form to the Business Office for processing. A signed copy will be returned to the department.

Please note: Requisitions submitted for services/goods under the District-Wide project code without Board approval will not be processed.

MUST BE COMPLETED

Project Location	Project Description	Amount

Administrator
 Approval: _____ Date: _____

Director of Facilities
 Approval: _____ Date: _____

BUSINESS OFFICE USE ONLY **** MUST BE COMPLETED FOR PROCESSING**

Deputy Superintendent Approval: _____ Date: _____

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT**Regulation for the Use of School-Owned Materials and Equipment**

In the case that a specific district employee is required to have school-owned equipment for use at work and at home to meet their job responsibilities, this is allowed under Board Policy 8330.

The regulations governing this use are as follows:

- District-owned equipment is to be used for work-related use only. Employees should not alter equipment or change settings and configurations on any loaned equipment.
- Upon assignment of any equipment, the employee will be required to complete an equipment sign out form.
- Equipment is for work-related usage only.
- Any damage, loss or theft is to be reported immediately to the Facilities Office and Business Office. Employees are expected to take reasonable precautions to protect the equipment.
- Employees will be held responsible for any problems with the equipment caused by their negligence as deemed by the District's administration.
- Upon the District's request, employees must return any equipment, and/or accessories they have been assigned. If an employee is leaving the District's employment, equipment must be returned to the District during the exit interview process.

AUTHORIZED USE OF SCHOOL-OWNED MATERIALS AND EQUIPMENT

It is recognized that district employees will be required to have laptops/computers and various handheld devices, including cell phones, for use to meet their job responsibilities.

All equipment loaned to district employees and officers remains the property of the District and be used for business use only. District-owned equipment shall be returned immediately upon the termination of employment or office upon District request, regardless of condition or other factors. No item may be sold to or purchased by the borrower (unless such equipment has been returned to the district for evaluation and, if necessary, disposal in accordance with district policy and regulations). Employees or officers who fail to return district-owned equipment upon termination or at the District's request will be billed for the actual replacement cost of the equipment. As with any district-owned equipment, employees must take proper care and all reasonable precautions against damage, lost or theft. Any damage, loss or theft must be reported immediately to the Business Office. Since employees are responsible for the safe return of district-owned equipment, employees may be liable for damages or loss that occurs during the period of its use. The Board of Education permits the use of district-owned materials and equipment (e.g., laptop computers, cell phones, audio-visual equipment, etc.) by Board members, officers, and employees of the district when such material and equipment is needed for district-related purposes.

Administrators, who are required to carry a work smart phone (cell/data), may have the option to do so or request to utilize their personal smart phone for work-related usage. The District will provide remuneration on a monthly basis, as determined by the Superintendent upon receipt of their monthly bill. By accepting reimbursement for the cost of the cellular/data service, the employee agrees that he or she will be available in the event of an emergency at the number for which the reimbursement is made. In addition, the cell phone number will be published on the District's contact list.

All equipment shall be inventoried and a list shall be maintained of the date such equipment was loaned, to whom it was loaned, the date of expected and actual return, and the list shall be reviewed periodically throughout each fiscal year.

Cross-reference: Policy 8630, Computer Resources & Data Management

Adopted: June 2, 2011

Revised & Adopted: July 2, 2012

South Orangetown Central School District

160 Van Wyck Road • Blauvelt, NY 10913 • (845)680-1030 • Fax (845)680-1904

PERSONAL CELLPHONE REIMBURSEMENT OPTION

BOE Policy 8330:

“Administrators, who are required to carry a work smart phone (cell/data), may have the option to do so or request to utilize their personal smart phone for work-related usage. The District will provide remuneration on a monthly basis, as determined by the Superintendent upon receipt of their monthly bill. By accepting reimbursement for the cost of the cellular/data service, the employee agrees that he or she will be available in the event of an emergency at the number for which the reimbursement is made. In addition, the cell phone number will be published on the District’s contact list.”

PLEASE RETURN TO THE FACILITIES OFFICE BY

Choose one (1) option

I, _____, am required as an employee of the South Orangetown Central District to carry a smart phone and I hereby elect to have the District supply a smart phone. I understand that this District owned smart phone is to be used for work related purposes only.

Signature

Date

I, _____, am required as an employee of the South Orangetown Central District to carry a smart phone and I hereby elect to utilize my personal smart phone for work related usage. I understand following:

- In the event of an emergency, I will be available at the number listed below
- My cell phone number will be published in the District’s contact list
- To receive reimbursement, the summary page of my monthly cell phone bill will be submitted for reimbursement within 30 days of the close of each month. Reimbursement will be provided to a maximum of \$30 per month as determined by the Superintendent.

Signature

Date

(_____) _____
Cell Phone Number

EXTRACLASSROOM ACTIVITY FUNDS

Extraclassroom activity funds are defined in the Regulations of the Commissioner of Education as “funds raised other than by taxation or through charges of a Board of Education, for, by or in the name of a school, student body or any subdivision thereof.” Basically, extraclassroom activity funds are those operated by and for the students. Monies are usually collected voluntarily by pupils and are spent by them as they see fit so long as they abide by established regulations.

Extraclassroom activity funds must not be confused with funds accounted for in accordance with the Uniform System of Accounts prescribed by the State Comptroller. Procedures discussed in this policy and applicable regulations apply only to extraclassroom activity funds.

The Board of Education recognizes that the fundamental task of the schools is to prepare young people for life. In order for this preparation to be done properly, the educational program of the schools must be as wide as life itself. An integral part of such a program is extraclassroom activities. They represent an essential part of the educational experiences which should be available to young people. In order to promote the organization and maintenance of extraclassroom activities and to provide for the proper handling and safeguarding of extraclassroom activity funds, the Board of Education hereby adopts rules and regulations for the guidance of students, teachers, and principals.

Purpose

Student extraclassroom activities may only be formed for educational purposes.

Definition

Extraclassroom activity funds are funds raised other than by taxation or through charges of a Board of Education, for, by or in the name of a school, student body, or any subdivision thereof.

Organizational Procedures

Students desiring to form an extraclassroom activity shall petition their principal in writing. The petition shall state the purpose of and describe the activities of the proposed extraclassroom activity, and shall be signed by at least seven students before it is presented to the principal for action. If the purpose of the proposed extraclassroom activity falls within the scope of educational or school service purposes and if the necessary space and equipment are available, the principal, in conjunction with the petitioning students, shall seek a suitable adviser. When these procedures have been accomplished, the building principal shall recommend to the chief school officer that the extraclassroom activity be approved by the Board of Education.

Approved Extraclassroom Activities

All extraclassroom activities shall be approved by the Board of Education. The chief school officer shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued.

Faculty Advisor

Each extraclassroom activity shall have a faculty adviser recommended by the superintendent and appointed by the Board of Education. The faculty adviser shall attend all meetings of the extraclassroom activity.

EXTRACLASSROOM ACTIVITY FUNDS

Meetings

All extraclassroom activities shall meet at least once monthly while school is in session. These meetings shall be held on school property. Extraclassroom activities shall not meet outside school property unless they have received the consent of their school principal.

Officers

Each extraclassroom activity shall have a president, secretary, and treasurer. These officers shall be elected annually from among the membership by secret ballot, with the exception of COVE and TSP/KEA. Due to the nature of the students involved in these clubs, student officers may not be elected.

Financial Procedures

All extraclassroom activity funds shall be handled in accordance with the regulation for the safeguarding, accounting, and auditing of these funds.

Inactive Clubs and Leftover Funds

An inactive extraclassroom activity shall be defined as one having no financial activity for one full school year. If an inactive club is identified, the central treasurer is directed to expend leftover funds as voted by the organization controlling these funds or if no such designation exists, then liquidate the leftover funds of these club(s) in accordance with the following: Leftover funds of inactive or discontinued extraclassroom activities and of graduating classes shall automatically revert to the account of the general student organization or student council. Inactive clubs must follow the organizational procedures set forth in this policy to re-activate previously existing activities.

Sales, Campaigns and Fundraising Activities

The chief faculty counselor shall approve any sales, campaigns and fundraising activities of all extraclassroom activity clubs, including the nature of the event, dates of operation, duration of sale or campaign, and means of solicitation (e.g., door-to-door, direct mailing, etc.), vendor, quantity of item to be purchased, unit cost and estimated profit to be made.

Risk Management

The chief faculty counselor shall work with the business official to assure that the district's exposure to any risk resulting from club activities or fundraisers is minimized. In all cases where a vendor will be using district facilities to conduct its event, the district requires a certificate of insurance with the district named as an additional insured. Periodically, the district may request that its primary liability insurance carrier conduct a review of the activities of its extraclassroom activities and may prohibit certain events based on the review results.

Equipment Acquisitions

All equipment purchases shall be evidenced by official action of a majority of the club or activity members. Title to all equipment acquired with extraclassroom activity funds shall reside with the

EXTRACLASSROOM ACTIVITY FUNDS

district and be carried as an insurable asset on its list of insurable values. All equipment shall be operated on district property, unless express permission from the superintendent is secured to use the equipment or have it reside off-premises. Such equipment shall be tagged as district property but is available for exclusive use by the extraclassroom activity club acquiring the item.

Tax Exempt Status

The extraclassroom activities of the district are not included in the exemption granted to the school district from New York State sales tax. Without exception, clubs and activities are prohibited from using the school's tax exemption. The taxable status of all fundraising events specified in the administrative regulations to this policy shall be enforced as listed by the central treasurer. Any event not specifically listed shall be deemed taxable unless a written determination that it is non-taxable has been issued from the business official to the central treasurer. The central treasurer shall be responsible for filing the periodic sales tax returns for the extraclassroom activity funds.

Contracts, Commitments and Guarantees

All commitments and contracts shall be the sole responsibility of the extraclassroom activity club giving rise to the transaction, regardless of change in advisers, membership or officers.

Adopted: January 21, 2010
Revised & Re-adopted: July 1, 2014

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

POLICY 5211 REGULATION

RULES FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRACLASSROOM ACTIVITY FUNDS

General

There are certain principles and procedures that should be followed in establishing an adequate accounting system for extraclassroom activity funds. The following basic devices are essential to the proper management of such funds:

Basic Principles

- A. Two separate and independent sets of records of receipts and expenditures shall be maintained.
- B. The authority to expend monies shall be distinct and separate from the custody of these monies.
- C. At least two individuals shall take part in each act of disbursing money.
- D. The custodian of funds and the accounting officer or auditor shall both report to the Board of Education or its designated representative regularly and independently at intervals.
- E. All accounts shall be audited at least annually.
- F. The accounting system shall be such that it will yield the largest possible educational return to students without sacrificing the safety of funds or exposing students to undue responsibility or unnecessary routine.

Appointment of Officers

The Board of Education shall appoint, on the recommendation of the Superintendent, members of the regular faculty and clerical staff to fill the following positions:

1. Central Treasurer
2. Faculty Advisor
3. Faculty Adviser - appointed by the chief faculty counselor
4. Activity Treasurers - elected by club members
5. Independent Auditor

The building principals shall be chief faculty counselor(s) and shall recommend faculty advisors for each extraclassroom activity.

Each extraclassroom activity shall elect an activity president, secretary, and treasurer (students).

Function and Duties of Officers

1. **CENTRAL TREASURER** (appointed by the Board of Education) It shall be the duty of the central treasurer to have custody of all funds. All disbursements of funds shall be by means of pre-numbered check forms signed by the central treasurer upon receipt of a disbursement order signed by the activity treasurer and faculty adviser. The central treasurer shall have no part in the approval

SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

POLICY 5211 REGULATION

RULES FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRACLASROOM ACTIVITY FUNDS

2. of payments but shall disburse funds only on the presentation of a properly signed pay order in duplicate providing, of course, that there are sufficient funds available in the account. The completed check will be sent to the vendor after posting.

The central treasurer shall sign a receipt for all funds placed in his/her custody and he/she shall deposit these funds promptly in a bank designated by the Board of Education.

Once each month, the central treasurer shall receive and verify his/her bank statements and once each quarter prepare reports for presentation to the faculty auditor and the Board of Education. These *Central Treasurer Reports* and *Reconciliation of Bank Balances* to the board should show beginning balances, receipts for the month, disbursements for the month, and the ending balances for each organization, as well as a copy of the bank reconciliation. In addition, periodically the central treasurer shall reconcile his/her club sub-ledgers balances to the independently maintained activity treasurers' ledger balances.

3. FACULTY AUDITOR (appointed by the Board of Education)

The function of the auditor shall be distinct and separate from the duties of the other officers. The person appointed as auditor shall have no part in the approval of payments, the planning of income, or in the keeping of records and forms. This policy prohibits the appointment of a building principal or the chief school officer as auditor inasmuch as the building principal should serve as chief faculty counselor and the chief school officer would have general supervision of the entire system and would be responsible for the decisions of the chief faculty counselor and the faculty advisers.

In order to establish the responsibility of the auditor and to make available to this office adequate evidence of all financial transactions, the auditor shall receive once each quarter from the central treasurer, a complete statement of the accounts showing the balance for each activity and the total balance for all accounts. In addition, the auditor will call in the ledgers kept by the activity treasurers at least twice a year in order to compare the balance as shown on the central treasurer's report with the balance recorded in the ledger of the activity treasurer. He/she should also examine various transactions and paperwork to determine if correct procedures are being used. He/she shall certify on these pages as to the accuracy of the entries posted and the available balances listed.

In the event that the ledgers of the activity treasurer do not agree with the ledger kept by the central treasurer, the auditor shall base his/her investigation on the supporting evidence kept by the activity treasurer and the central treasurer in the form of audited receipt statements, signed deposit slips, original audited bills, signed pay orders, canceled checks, and bank statements. The entries in the central treasurer's books and activity treasurer's ledgers are in the final analysis, based on forms, bearing not only the signature of the activity treasurer, but also the counter signature of the faculty adviser.

4. CHIEF FACULTY COUNSELOR (the building principal)

It shall be the duty of this officer to coordinate the financial planning of all projects of the various pupil organizations in his/her building; to consult with the faculty advisers; to appoint a faculty adviser for each activity in his/her building on a year-to-year basis; and to submit to the Board of Education for approval all new activity organizations initiated by the students. He/she shall investigate all problems and disputes

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concerning the student organizations under his/her jurisdiction and shall effect action that will enable these problems and disputes to be resolved.

5. FACULTY ADVISER (appointed by the Chief Faculty Counselor)

It shall be the duty of these officers to guide and advise the pupil officers in planning extraclassroom activities and the planning of financial budgets. The advisers shall assist the activity treasurer in the preparation of statements of income. He/she shall audit these statements and sign them as acknowledgments of verification of the income statement to be attached to deposit slips. The adviser shall guide the student treasurer in posting his/her account ledger and from time to time shall check the balancing of the activity treasurer's accounts and the completeness of their supporting evidence. The faculty adviser shall supervise expenditures by insuring that funds are available before approving each proposed purchase and by signing all pay orders drawn on the central treasurer for disbursement of funds. The faculty advisor is responsible for determining which of the activities of his/her organization are subject to sales tax and for taking steps to see that all tax information is accurately recorded and sent to the central treasurer. The faculty adviser shall constantly work toward the goal of insuring the largest educational return from the activities participated in by the pupils.

Each faculty adviser shall receive a copy of board policy governing the conduct and operation of extraclassroom activity funds and shall sign a declaration that they have received, read, and understand said policy and declare that the activities of the club shall be conducted in accordance with said board policy prior to appointment. Failure to adhere to board policy may result in termination.

6. ACTIVITY TREASURER (elected by the pupils of each organization)

The activity treasurer shall receive all monies raised by his/her activity and shall immediately deposit such funds with the central treasurer. Duplicate deposit slips shall be made out and signed by both the adviser and activity treasurer. One of these is to be retained by the central treasurer, and one, after being signed by the central treasurer, is to be returned to the activity treasurer together with a central treasurer's receipt.

The activity treasurer shall pay all bills by issuing pay orders signed by himself/herself and the faculty adviser. This form is to be made in duplicate and is an order for on the central treasurer to issue a check for payment of the invoice, which shall be attached to the pay order. The central treasurer will keep one copy of the pay order and return the other copy to the activity treasurer. The central treasurer will then send the check to the vendor involved after posting.

The activity treasurer shall keep a ledger showing all receipts and expenditures and indicating a daily running balance. He/she shall file all supporting data, chronologically, as evidence for the entries made in the ledger.

7. INDEPENDENT AUDITOR

The independent auditor is appointed by the Board of Education to make an annual audit of all School District finances and should be required to include the extraclassroom activity fund as a part of his/her annual audit. This audit should include a statement of receipts, disbursements, and balances for each activity together with a reconciliation of cash.

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FORMS

FUNDRAISING APPROVAL FORM (Exhibit A)

A fundraising approval form is required to be completed when costs are anticipated to exceed \$250. Approval must be obtained prior to the proposed fundraising date. The form must be completed as follows:

- Date of request
- Name of Club/Activity
- Account Number (if applicable)
- Purpose/Description of Fundraiser
- Explanation on how funds will be raised
- Proposed Fundraising start and end dates
- Whether or not the event is subject to NYS sales tax
- Vendor used to purchase materials or services
- Date vendor expects payment
- Whether or not a formal written contract/agreement is required (Required for costs in excess of \$500. For costs less than \$500, a written quote should be obtained from the vendor.) The contract/agreement/quote must be attached to the fundraising approval form prior to submitting form for approval. (It is recommended that at least three quotes be received to ensure the most favorable results for the club).
- Anticipated profit must be estimated, noting quantity of items to be purchased, unit cost, total estimated expense, sales price and total estimated revenue.
- Student member approval must be clearly documented and signed by the activity/club treasurer and club president.
- Form must be signed by Activity Advisor, Central Treasurer and Building Principal (or designee).

The Building Principal will keep a copy of the completed form and return the original and one copy to the Central Treasurer. The Central Treasurer will give the copy to the Activity Advisor and keep the original on file to be reviewed quarterly by the Business Office and annually by the internal/external auditors. It is important that the Central Treasurer, as part of their review of club receipts, ensure that a copy of the form is attached to each receipt.

EXTRACLASSROOM CASH RECEIPT FORM (Exhibit B)

The purpose of Cash Receipt Form is to tally the funds collected by the club members. Funds must be counted by the Student Activity Treasurer and verified by the Activity Advisor. The completed Extraclassroom Cash Receipt Form and deposit is given to the Central Treasurer who will perform a second count and complete a bank deposit slip. Funds are required to be locked in the building safe and must never be kept in desk drawers, filing cabinets or lockers.

EXTRACLASSROOM DISBURSEMENT REQUEST FORM (Exhibit C)

The Disbursement Request Form is used to request payment be made to a vendor. When an original

RULES FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRACLASSROOM ACTIVITY FUNDS

vendor invoice is received, the Student Activity Treasurer and Activity Advisor must review the invoice for accuracy and that the club has sufficient funds available to make the payment. The Disbursement Request form must include the name of the club, the purpose of the request for disbursement, the name of the payee and the amount to be paid. The Student Activity Treasurer will confirm the available club balance, subtract the amount of the disbursement request and state the new club balance. The form is signed by the Student Activity Treasurer and the Activity Advisor. A copy of the form is maintained by the club and the original is forwarded to the Central Treasurer for the payment to be processed.

PROFIT AND LOSS STATEMENT (Exhibit D)

After a fundraiser has ended and been reconciled by the Student Activity Treasurer, a Profit and Loss Statement must be completed. The form should include the name of the club, the name of the fundraiser, the date of the fundraiser, the list of cash receipts and cash disbursements and the total profit/(loss) from the event. The form should be signed by the Student Activity Treasurer, Activity Advisor, Central Treasurer and Building Principal. A copy of the form should be given to the Student Activity Treasurer/Activity Advisor and compared to the anticipated profit on the Fundraising Activity Form. The Central Treasurer should file the original form with the Fundraising Activity Form.

INVENTORY CONTROL FORM (Exhibit G)

In addition to the Fundraising Approval Form and the Profit and Loss Statement, the club will be required to maintain an Inventory Control Form. The form tracks the inventory of the items purchased and sold for a specific fundraising event and the school store.

PROCEDURES IN HANDLING FUNDS

PREAUDIT OF RECEIPTS

Confusion and sometimes loss of funds can be traced more often to a lax checkup and recording of money taken in than to any other single cause. For this reason, every possible precaution should be taken to protect the individual concerned and the money collected. Consequently, the most important functions are the prompt checking, recording, and depositing of receipts. Extraclassroom activities funds are derived from a number of sources such as admissions, membership dues, sales and campaigns, and donations. The procedures used in collecting and pre-auditing (checking) these several types of receipts will naturally vary. So far as possible, devices should be used which will make it possible to determine in advance the amounts which should be received.

To facilitate the pre-audit and recording of receipts, statements should be made by those collecting money. Such a statement should, on the face of it, give all the essential data for a complete check and audit of the receipts. A determination should be made as to whether the activity falls within the provision of the New York State Sales Tax Law, and an estimate should be obtained as to the amount of sales tax that will be collected. *An Individual Project Profit or Loss Statement* shall be prepared to enable those collecting money to prepare a complete report and to verify the money turned over to the treasurer. (Attached) In addition, it will afford protection for those handling funds, facilitate a check and serve as documentary evidence that can be used for accounting purposes. A pre-audit of receipts should make only reasonable allowances for errors in making change.

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ADMISSIONS

Pre-numbered tickets shall be used so that the auditor may by reference to the beginning and ending numbers determine the amount that should be collected. A different color should be used for each occasion, thus making it difficult for anyone to use old tickets, and ticket collectors shall destroy each ticket by tearing it in two, giving one part to the customer and retaining one.

RECEIPTS FROM SALES, CAMPAIGNS, ETC.

Pupils collecting monies should, whenever possible, issue pre-numbered receipts in duplicate, the original to be given to the purchaser and the duplicate to the pupil treasurer of the activity after the audit has been completed. In those cases where receipts are not practical, for example, a candy sale, the activity treasurer with the assistance of the adviser should prepare a statement whereby the estimated amount to be realized by the sale is determined in advance.

INVENTORY

Inventory items held for resale must be adequately safeguarded in a secure location and properly accounted for, including an accounting of and reconciliation of amounts on hand at all times.

DONATIONS

Gifts or donations are usually made in lump sums and should be recorded in the minutes of the activity. The activity treasurer should issue a receipt and deposit the gift with the central treasurer.

RECEIPT OF MONIES

Upon receiving money, the activity treasurer will take the following steps:

1. Ensure that if the money received is from a fundraising event, that a completed Fundraising Authorization Form accompanies the money received.
2. Count the money received and reconcile with the individual project profit or loss statement that is involved in the transaction. The faculty adviser should sign the statement next to the signature of
3. the activity treasurer, check any activity treasurer receipts involved, place the receipts in a bank deposit bag, and place the bag in the school vault until the next school day. No activity money should be taken home by anyone.
4. Prepare the deposit slip, obtain the signature of the faculty adviser on the deposit slip following his/her review, and deposit the funds with the central treasurer.
5. Return all funds used for making change.
6. Receive the duplicate deposit slip signed by the central treasurer.

**RULES FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRACLASROOM
ACTIVITY FUNDS**

7. Enter the amount of the deposit in the activity fund register indicating the source from which the funds were received.
8. File chronologically the supporting data consisting of the duplicate deposit slip, and, if applicable, the profit or loss statement. These forms provide the evidence for the entries made in the activity treasurer's books.

PAYMENTS

When merchandise is to be purchased, the adviser is responsible for being sure the purchase is proper in all respects. When the goods are received and the bill arrives, the activity treasurer, under the faculty adviser's supervision, checks the goods and bill to see that there are no discrepancies. When it is determined that the bill is correct, the following steps are taken:

1. The payment order is prepared in duplicate and signed by both the activity treasurer and faculty adviser.
2. The final audited bill is attached to the original pay order form and both are given to the central treasurer.
3. The central treasurer records the consecutive pay order number on the forms and prepares the check.
4. The central treasurer makes the entries in his/her books and files both the original pay order and the bill as evidence for the entries.
5. A copy of the pay order will be sent to the activity treasurer.
6. The activity treasurer makes the necessary entry in his/her books indicating to whom the check is made out and the reason. The central treasurer then sends the check to the vendor. The central treasurer to give evidence for the entry files the pay order.

ADVANCES

To provide ways and means for financing certain types of activities which do not lend themselves to the usual procedures, it is suggested provision be made for "advances." For example, to provide the necessary cash for student organization activity trips, the activity treasurer of the group will draw a payment order in the same manner as when paying for a purchase except that in explaining the payment he will state that the check is to be drawn to himself, giving essential facts regarding the trip. A detailed statement of estimated expenditures and the like should accompany this order. Such a payment order should be pre-audited and approved the same as any other payment order. After audit and approval, the central treasurer will draw the necessary voucher check. The activity treasurer will thus secure the requested cash. After the trip, the activity treasurer shall file with the central treasurer a detailed statement of actual expenditures and turn over any balance not accounted for. The statement should, of course, be audited and approved by the faculty adviser.

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The use of the “advance” procedure shall be very carefully limited and closely supervised. The device should be used only in case of real need, and not merely for convenience.

In order to avoid confusion in the case of advances for making change for admission tickets sold and to avoid inflation of accounts, a “service account” shall be set up. This account is charged with the advance and credited with the return of the money. Then the exact amount of net receipts can be credited to the activity.

TRANSFER OF FUNDS FROM ONE ACTIVITY TO ANOTHER

It may be necessary or desirable occasionally to transfer funds from one activity to another. This may be done by the use of a payment order. The treasurer of the activity managing the donation will upon proper authorization draw a payment order stating all essential facts. The central treasurer will then affect the necessary transfer in his accounts, and no money will actually change hands.

BONDING OF THE CENTRAL TREASURER

The Board of Education shall require the central treasurer of the extraclassroom activity fund to be bonded for no less than the amount of the average cash balance of the fund.

INVESTING EXTRACLASSROOM ACTIVITY ACCOUNT MONIES

The central treasurer may entrust a portion of the fund in a time deposit account, a certificate of deposit, a savings account, or other investment approved by the Board of Education. The investment of this money must be authorized by the Board of Education and shall be credited to each activity account based on its prorata principal investment.

CLOSING OUT OF INACTIVE ACCOUNTS

Prior to the termination of a student organization, all funds will remain in the custody of the Central Treasurer for six months and then disposed of in one of the following ways:

1. Expended by vote of the organization controlling these funds as provided for in the bylaws.
2. Transferred to the general student organization or student council.
3. An account that is inactive for two years should be terminated with the monies transferred to the activity representing the general student organization or student council.

GRADUATING CLASS ACCOUNTS

Upon graduation, all funds in the Senior Class Treasury will be disposed of in one of the following ways:

1. Expended by vote of the organization controlling these funds as provided for in the bylaws.
2. Transferred to the general student organization or student council.

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SALES TAX (Exhibit E and Exhibit F)

A school district is not exempt from the provisions of the Sales Tax Law whenever it becomes the vendor of services or property ordinarily sold by private persons. Extraclassroom Activity Funds are separate and distinct from the School District. Therefore, they are not tax exempt, nor can they use the District's tax exempt number for purchases. Each faculty adviser should know which of the activities his organization undertakes are subject to sales tax and take steps to see that all sales tax information is accurately recorded and sent to the central treasurer. Sales Tax Guide (Exhibit E) will lend guidance on which types of events are taxable or non-taxable. If items are being purchased and subsequently resold, a "Resale Certificate" (Exhibit F) should be provided to the vendor to avoid paying taxes to the vendor. The Central Treasurer is responsible for making the appropriate sales tax deduction when the fundraiser activity total sale amount is calculated and filing the quarterly sales tax returns.

Below are selected events (not all inclusive) and their taxability status:

Sale of Candy Bars

Tax Law §1115 (a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to candy or sodas and soft and fruit drinks, which contain less than 70% natural fruit juice.

Spaghetti Dinners

Tax Law §1115 (a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to catered situations, where the students of the club would be serving, assisting in serving, cooking, or otherwise providing services with respect to the food items in question.

Bake Sales

Tax Law §1115 (a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. This provision exempts bake sales from the collection of sales tax.

Vending Machine Sales

Where tables, chairs, benches, etc. are provided where the vending machine operations are conducted, the sales through the vending machine are taxable. Where no eating facilities are provided, the sales are exempt from NY sales tax.

Food or Beverage in a Heated Space

All sales of prepared food sold in a heated state (where the food is maintained at a temperature warmer than surrounding air temperature), such as pizza, barbecue chicken, popcorn, coffee, tea, etc. are subject to sales tax.

RULES FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRACLASSROOM ACTIVITY FUNDS

Purchases of Prepared Food for Resale

The purchase of the prepared food is subject to NY sales tax, and sales tax must be collected upon the subsequent resale. (Sales tax paid on initial purchase may be taken, as a credit against tax required to be collected upon subsequent resale).

Admission Charges

Exemption is provided from NY sales tax for admissions to dramatic or musical arts performances, which do not include variety shows, magic shows, circuses, ice shows, and similar performances. Included in the exemption is an admission charge to choreographed performances to music, which may exempt color guard admissions.

Admission charges for entertainment or amusement are taxable, such as social dances.

Sale of Newspapers/Periodicals

Exempt from NY sales tax.

Sale of Yearbook

Taxable under provisions of NY Tax Law, however if the entire cost of the yearbook is underwritten by the Board of Education, the sale of the yearbook becomes an exempt transaction. Advertising space sold in the yearbook is not taxable.

Sweatshirt, T-Shirt, Jacket Sales

Tax Law §1101 (b) (5) provides that property purchased for resale is expressly excluded from NY sales tax (BUT ONLY IF A RESALE CERTIFICATE IS ISSUED TO VENDOR). Tax Law §1105 (a) provides that sales tax is imposed on the sale of tangible personal property.

When a student organization purchases merchandise for resale, vendors are required to collect the sales tax unless they receive a Resale Certificate (NYS Sales Tax Form ST-120) from the buyer.

ACCOUNTING RECORDS AND THEIR USE

A. The central treasurer should keep the following records:

Register of Receipts (Control)

1. On this form he will record chronologically all receipts from whatever activity or source. This record should include the date, from where the money was received, receipt number, amount, and activity to be credited.
2. Register of Disbursements (Control)

*Policy Adopted: January 21, 2010
Policy Revised & Re-adopted: July 1, 2014*

TAPPAN ZEE HIGH SCHOOL / SOUTH ORANGETOWN MIDDLE SCHOOL

Extraclassroom Fundraising Authorization Form

Date: _____

Name of Club/Activity: _____

Account #

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Purpose/Description of Fundraiser: _____

How will funds be raised: _____

Proposed Fundraising Dates: Start _____ End _____ Subject to NYS Sales Tax: Yes _____ No _____

Vendor Name _____ When will payment be made: _____

Contract/Agreement Required: Yes _____ No _____ Contract /Agreement/Quote Attached: Yes _____ No _____

Item(s) to be purchased	Anticipated Quantity	Unit Cost	Total Estimated Expense
Total Estimated Expense			_____

Item(s) to be Sold	Quantity	Sales Price	Total Estimated Revenue
Total Estimated Revenue			_____
Anticipated Profit			_____

1. All fundraising activities must be approved by the principal/assistant principal prior to the beginning of the activity.
2. Clubs or activities with projects that continue from September through June should get authorization at the start of the school year.
3. Clubs or activities that conduct sporadic fundraisers must receive authorization for each occasion.
4. Please explain under "Purpose of Fundraiser" what the money will be used for.
5. After the form has been signed by the principal/assistant principal, it will be given to the Central Treasurer. A copy will then be returned to the activity advisor and to the person in charge of the school calendar.

STUDENT MEMBER APPROVAL	
Date of Meeting:	_____
# of Students Present:	_____
Motion Made By:	_____
Seconded By:	_____
# of Votes in Favor:	_____
Activity Treasurer Signature:	_____
President Signature:	_____

_____ Activity Advisor Signature/Date

_____ Central Treasurer Signature/Date

_____ Building Principal Signature/Date

TAPPAN ZEE HIGH SCHOOL / SOUTH ORANGETOWN MIDDLE SCHOOL
Extraclassroom Cash Receipt Form

Exhibit B

Date: _____

Name of Club/Activity: _____

Account #

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Source of Funds: _____

Non-Taxable Deposit	\$ _____	(A)	(show breakdown of deposit in the appropriate space provided below)	
Taxable Deposit (including sales tax)	_____	(B)	Total of all Bills	\$ _____ (E)
(B) ÷ 1.08375 = Club's Income	_____	(C)	Total of all Coins	_____ (F)
(B) - (C) = Sales Tax	_____	(D)	Total of all Checks	_____ (G)
(A) + (C) = Total Club Income	\$ _____		Total Deposit = (E) + (F) + (G) (cross-check (A) + (B))	\$ _____

CASH SCHEDULE				CHECK LISTING		
Quantity	Currency	Total		Check #	Student Name	Amount
	\$100 Bills					
	\$50 Bills					
	\$20 Bills					
	\$10 Bills					
	\$5 Bills					
	\$2 Bills					
	\$1 Bills					
	Total of Bills	\$ _____	(E)			
	Dollars					
	Halves					
	Quarters					
	Dimes					
	Nickels					
	Pennies					
	Total of Coins	\$ _____	(F)			
	Total Bills + Coins	\$ _____		# of Checks	Total of Checks = (G)	\$ _____

(If more room is needed attach additional sheets)

All coins are wrapped. Bills are separate by denomination and a note is attached describing who the cash was from. Checks are in order from lowest to highest dollar amount. All amounts have been checked and agreed upon by the Activity Advisor AND the Student Activity Treasurer. Sign below if you concur.

*** Remember to update your club's records (club register) for every deposit and/or withdrawal ***

Activity Advisor Signature/Date

Central Treasurer Signature/Date

Receipt #: _____

STUDENT MEMBER APPROVAL
Date of Meeting:
of Students Present:
Motion Made By:
Seconded By:
of Votes in Favor:
Activity Treasurer Signature:
President Signature:

Extraclassroom Disbursement Request

Date: _____

Name of Club/Activity: _____

Check Issuance/Transfer:

Invoice # _____

Advance

Refund

Donation

Award/Scholarship

Transfer to Account _____

Other

Purpose of Check or Transfer:

(Please attach documentation)

Payable to: _____

Amount: _____

Dollars \$ _____

Completed by Student Activity Treasurer:

Available Balance \$ _____

Amount of this Request \$ _____

New Balance \$ _____

Activity Advisor Signature/Date

STUDENT MEMBER APPROVAL	
Date of Meeting:	_____
# of Students Present:	_____
Motion Made By:	_____
Seconded By:	_____
# of Votes in Favor:	_____
Activity Treasurer Signature:	_____
President Signature:	_____

Note: You must attach a note from the President and Treasurer of the club to have a check drawn to reimburse a club advisor

For Office Use

Check # _____ Date: _____

Transfer From Account # _____

Transfer To Account # _____

Central Treasurer Signature/Date

Extraclassroom Profit and Loss Statement

Date: _____

Name of Club/Activity: _____ Account #

--	--	--

Fundraiser: _____

Dates: Start _____ End _____

Receipts

<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
		TOTAL RECEIPTS

Disbursements

<u>Date</u>	<u>Check #</u>	<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
				TOTAL DISBURSEMENTS
				Profit/(Loss) \$
				Profit/(Loss) %

Student Activity Treasurer Signature/Date

Central Treasurer Signature/Date

Activity Advisor Signature/Date

Building Principal (Designee) Signature/Date

**THE SAFEGUARDING, ACCOUNTING, AND
AUDITING OF EXTRACLASSROOM
ACTIVITY FUNDS**

Revised 2014



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FOREWORD

The extraclassroom activity fund should provide learning experiences in the business procedures needed to safeguard the collection, deposit, and disbursement of money along with the filing of sales tax revenues. The material presented in this pamphlet is offered as a guide to boards of education and schools of the State in setting up accounting procedures that conform to the Regulations of the Commissioner of Education (8 NYCRR Part 172) for the control of extraclassroom activity funds.

The Regulations of the Commissioner of Education were formulated not only to safeguard the funds of the organization but also to provide schools with the opportunity to teach pupils good business procedures through participation in handling such funds and operating a successful business. For many students, this may be the only business training they will receive in school.

This pamphlet presents a description of a procedure for the management and accounting of extraclassroom activity funds. The plan meets the requirements of the regulations and has the approval of the State Education Department. The use of this plan is not mandatory, provided schools adopt adequate alternative plans of their own.

CHAPTER I

RULES, GUIDING PRINCIPLES, SUGGESTED FORMAT

Rules and Regulations of Boards of Education for the Operation of Extraclassroom Activities

Extraclassroom activity funds are defined in the Regulations of the Commissioner of Education as "Funds raised other than by taxation or through charges of a board of education, for, by or in the name of a school, student body or any subdivision thereof." Basically, extraclassroom activity funds are those operated by and for the students. Moneys are usually collected voluntarily by pupils and are spent by them as they see fit so long as they abide by established regulations.

Extraclassroom activity funds must not be confused with funds accounted for in accordance with the Uniform System of Accounts prescribed by the State Comptroller. Procedures discussed in this manual apply only to extraclassroom activity funds.

The Regulations of the Commissioner of Education, contained as an appendix to this guide, prescribe that the board of education of each union free school district and city school district having a population of less than one million shall make rules and regulations for (1) the conduct, operation, and maintenance of extraclassroom activities and (2) for the safeguarding, accounting, and auditing of all moneys received and derived therefrom.

The following guiding principles are listed to assist boards of education in establishing these required rules and regulations:

Conduct, Operation and Maintenance of Extraclassroom Activities

- ✓ Determine acceptable purposes for which students may form extraclassroom activities.
- ✓ Determine grade groupings, which may form extraclassroom activity clubs.
- ✓ Establish procedures for organizing extraclassroom activities.
- ✓ Establish resale inventory safeguard and accounting methods.
- ✓ Determine how faculty sponsors of extraclassroom activities should be chosen.
- ✓ Determine how student officers of extraclassroom activities should be chosen.
- ✓ Publish, annually, a list of approved extraclassroom activities.
- ✓ Establish rules and procedures regarding transportation for extraclassroom activities.

Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds

- ✓ Establish proper and adequate methods for receiving and expending extraclassroom activity funds
- ✓ Provide for proper and adequate records of all receipts and expenditures.
- ✓ Provide guidance on the taxability of common fundraising activities.
- ✓ Establish procedures and times for regular financial reports to the board of education.
- ✓ Keep separate and distinct the authority to expend money from the custody of the funds.
- ✓ Indicate the bank to be used as the depository of all extraclassroom activity funds.
- ✓ Establish bank accounts, under the stewardship of an adult treasurer, for the deposit of all extraclassroom activity funds of a school district
- ✓ Provide for the review of inactive clubs and the disposal of funds of discontinued extraclassroom activities and of graduating classes.
- ✓ Provide for the investment of extraclassroom activity funds and establish the authority to use the earnings.

Sample Format

In order to give boards of education an idea of the possible scope and content of rules and regulations for extraclassroom activities and extraclassroom activity funds, an illustrative rule and regulations are included as an appendix to this guide. It is hoped that these suggestions will be used as a starting point by boards of education in framing their own policy.

CHAPTER II

BASIC PRINCIPLES AND CERTAIN PROCEDURES INHERENT IN ANY ADEQUATE ACCOUNTING PLAN FOR EXTRACLASROOM ACTIVITY FUNDS

There are certain principles and procedures that should be followed in establishing an adequate accounting system for extraclassroom activity funds. The following basic devices are essential to the proper management of such funds:

Basic Principles

- Two separate and independent sets of records of receipts and disbursements shall be maintained, one by the central treasurer and one by the student activity treasurer.
- The authority to expend moneys shall be distinct and separate from the custody of these moneys.
- At least two individuals shall take part in each act of disbursing money; at a minimum, the student activity treasurer and central treasurer.
- The custodian of funds and the accounting officer or auditor shall both report to the board of education or its designated representative regularly and independently.
- All accounts shall be audited annually, by the independent auditor.
- Procedures shall be established which will insure a prompt and careful examination and check of each receipt and each payment.
- The accounting system shall be such that it will yield the largest possible educational return to students without sacrificing the safety of funds or exposing students to undue responsibility or unnecessary routine.

Procedures in Handling Funds

Confusion and sometimes loss of funds can be traced more often to a lax pre-audit of receipts and recording of money taken in than to any other single cause. For this reason, every possible precaution should be taken to protect the individual concerned and the money collected. Consequently, the most important functions are the prompt checking, recording, and depositing of receipts. Not all of the possible protective measures can be described here, but a number of them are mentioned to show the type of procedures that should be incorporated in any accounting system.

Extraclassroom activity funds are derived from a number of sources such as admissions, membership dues, sales and campaigns, and donations. The procedures used in collecting and pre-auditing these several types of receipts will naturally vary. So far as possible, devices should be used which will make it possible to determine in advance the amounts which should be received.

To facilitate the pre-audit by the central treasurer and recording of receipts, statements should be made by those collecting money. Such a statement should, on the face of it, give all the essential data for a complete check and audit of the receipts. A determination should be made as to whether the activity falls within the provision of the New York State Sales Tax Law, and the estimate should be obtained as to the amount of money that will be collected. While Form 6 on page 26 will not meet all the conditions for all types of receipts, it will serve to illustrate the suggested type of statement. Such a statement should enable those collecting money to prepare a complete report and to verify the money turned over to the central treasurer. In addition, it will afford protection for those handling funds, facilitate a check and serve as documentary evidence which can be used for accounting purposes. A pre-audit of receipts should make only reasonable allowances for errors in making change.

Admissions

Various methods may be employed to insure accurate pre-audit of admissions. Usually prenumbered tickets should be used so that the auditor may, by reference to the beginning and ending numbers, determine the amount, which should be collected. In some cases, as an added precaution, the ticket collector should be required to deposit the tickets in a locked receptacle so that they may be counted and later destroyed. In other cases where tickets are purchased in a variety of colors, a different color should be used for each occasion, thus making it difficult for anyone to use old tickets. Still another device used to avoid the reuse of tickets is to require the ticket collector to destroy each ticket by tearing it in two, giving one part to the customer and retaining one. Any of these devices or any combination, properly supervised, will insure reasonably honest and accurate results. None of them will guarantee accuracy, especially when adult supervision is lacking (form 15, page 35). In summary:

- Use pre-numbered tickets and take steps to prevent fraudulent reuse.

- Charge each ticket seller with a definite number of tickets and a definite amount of change.
- Provide sufficient number of ticket sellers to avoid undue haste.
- Do not ask the ticket seller to watch the gate.
- Provide a responsible adult ticket taker.
- Require each ticket seller to promptly return all unused tickets, the full amount of change, and the, along with an accounting of moneys turned.
- Do not aid and abet temptation with careless supervision.
- Carefully analyze procedures, particularly from the standpoint of accurate accounting.
- Thoroughly explain each device used to safeguard money so that those who have anything to do with it are thoroughly familiar with each process and understand its purpose. Consider these devices not merely as a means of preventing fraud, but as instruments which have been set up so that each agent may clearly demonstrate the accuracy of his work and the fulfillment of his responsibility.

Membership Dues

The pre-audit of membership dues should be relatively easy if plans are carefully worked out in advance. A few simple rules are suggested:

- Provide prenumbered receipts or membership cards.
- Charge each solicitor with a definite number of receipts or membership cards. (Make a record of the numbers issued to each solicitor.)
- Require each solicitor to return all unused receipts or cards and the exact amount of money due for each membership sold.
- Designate an adult to supervise the membership campaign and to insist upon a complete and accurate report at the close of the campaign.
- Do not permit solicitors to issue receipts or cards on credit. Require pupils wishing credit to make arrangements with the designated adult officer.
- If memberships are given free or on credit to any pupils, have these issued by the designated adult officer after all the solicitors have turned in their reports, cash, and unsold cards.

Sales and Campaigns

Pupils collecting money should, whenever possible, issue pre-numbered receipts in duplicate, the original to be given to the purchaser and the carbon to the pupil treasurer of the activity. In those cases where receipts are not practical, for example, a candy sale, the activity treasurer with the assistance of the advisor should devise a method whereby the exact amount to be realized by the sale is determined in advance. This may be accomplished through the completion of an Activity Profit and Loss Statement, a sample of which is illustrated as Form 5 on page 25. Each salesman should be given a statement showing the amount he is to receive. After the sale, each salesman should then turn in that amount in cash and unsold goods.

Inventory Control

Items on-hand and held for resale or return should be adequately safeguarded against loss, theft or damage by securing them in an appropriate location with limited access. In addition, during sales campaigns inventory should be controlled through the use of an Inventory Control Form, illustrated as Form 8 on page 28.

Donations

Gifts or donations are usually made in lump sums and should be recorded in the minutes of the activity. The activity treasurer should issue a receipt and deposit the gift with the central treasurer.

Deposit of Money

After the money has been turned in to the student activity treasurer and properly checked by him/her and the faculty advisor, the money should be turned over to the central treasurer who should issue a prenumbered receipt after verifying the accuracy of the amount (form 4, page 24).

Purchasing

Money may be spent by student organizations in any reasonable manner they see fit. It is recommended that a formal purchase order originating within an activity be issued for all purchases. The provision for the signature of the faculty advisor in addition to that of the pupil activity officer is essential to any plan.

Correspondence concerning payments for professional service and guarantees should be submitted to the responsible adult officer in advance of any commitment so that information

regarding the nature of the services and the cost thereof will be available when payments are to be made.

Payments

When bills are to be paid, the student activity treasurer should make out a payment order. This should give the name of the payee, the amount, the activity to be charged and, if in payment for a purchase, the purchase order number. The payment order should be made out in duplicate by the student activity treasurer and approved by the faculty advisor. One copy of the order should be forwarded to the central treasurer together with invoices for the materials or services for which payments are made (the other is kept on file). Only after auditing the order and invoices and after determining that the activity has sufficient funds, the central treasurer should draw a prenumbered voucher check. The central treasurer must monitor compliance with IRS guidelines regarding the filing of Statement 1099.

Advances

To provide the means for financing certain types of activities which do not lend themselves to the usual procedures, it is suggested provision be made for "advances." For example, to provide the necessary cash for student organization activity trips, the student activity treasurer of the group will draw a payment order in the same manner as when paying for a purchase except that in explaining the payment he will state that the check is to be drawn to himself, giving essential facts regarding the trip. A detailed statement of estimated expenditures and the like should accompany this order. Such a payment order should be preaudited and approved the same as any other payment order. After audit and approval, the central treasurer will draw the necessary voucher check. The student activity treasurer will thus secure the requested cash. After the trip, the student activity treasurer shall file with the central treasurer a detailed statement of actual expenditures and turn over any balance not expended.

In order to avoid confusion in the case of advances for making change for admission tickets sold and to avoid inflation of accounts, a "change account" may be set up. This account is charged with the advance and credited with the return of the money. Then the exact amount of net receipts can be credited to the activity.

Transfer of funds from one activity to another

It may be necessary or desirable occasionally to transfer funds from one activity to another. This may be done by the use of a payment order. The treasurer of the activity making

the donation will upon proper authorization draw a payment order stating all essential facts. The central treasurer will then affect the necessary transfer in his account, and no money will actually change hands.

Bonding of Central Treasurer

It is considered good business practices for the board of education to require the central treasurer of the extraclassroom activity fund to be bonded for no less than the amount of the average cash balance of the fund. In this way, the money belonging to the various student organizations would be protected.

Investing Extraclassroom Activity Account Money

The business official should ensure that the district's investment policy explicitly contains provisions for the investment of extraclassroom activity funds. A study may be made of the extraclassroom activity fund to determine if it would be advisable to invest a portion of the fund in a time deposit account, a certificate of deposit, a savings account, or other investment approved by the board of education. The investment of this money must be authorized by the board of education and its policy should include direction regarding the disposition of the interest earned by such an investment.

Closing Out of Inactive Accounts

A policy should be enacted by the board of education relating to the closing out of inactive extraclassroom activity accounts. The accounts are usually inactive due to lack of student interest or because a graduating class leaves an unused balance. Many boards of education have chosen to mandate the closing out of these accounts after a specified period of time and the transfer of the unused balance to the general student organization.

Petty Cash Funds

- ❖ A board of education may establish a petty cash fund for the extraclassroom activity fund by authorizing the central treasurer to draw a check in an amount not to exceed \$100 payable to the chief faculty counselor who shall administer and be responsible for such petty cash fund.
- ❖ Payments from petty cash funds may be made for materials, supplies, or services only under conditions calling for immediate payment upon delivery

- ❖ From time to time, checks may be drawn to the chief faculty counselor in an amount which shall not exceed payments made in cash as indicated by receipts, receipted bills, or other evidence of payment in form available to audit.
- ❖ The central treasurer as indicated by the records of the chief faculty counselor shall charge expenditures from the extraclassroom activity petty cash fund to the benefiting activity funds.
- ❖ The chief faculty counselor shall keep such records as may be necessary for the accurate accounting of all transactions.
- ❖ The extraclassroom activity petty cash fund must be completely closed out at the end of each year and the extraclassroom activity fund shall be reimbursed by the original amount transferred to the petty cash fund.
- ❖ The central treasurer will report the amount of the petty cash fund, which is on loan to the chief faculty counselor, on the monthly reconciliation of cash balances and the periodic central treasurer's report for the extraclassroom activity fund.

Operation of School Store

- ❖ The school store may be operated under the sponsorship and guidance of a teacher-coordinator and accounting is treated as an extraclassroom activity of the school. Under these circumstances, the approved accounting system would be the system in this pamphlet.
- ❖ In addition to the approved accounting procedures to control receipts and disbursements, it is desirable for the teacher-coordinator and the school business manager to agree on acceptable operating and year-end financial statements and inventory valuation methods that will reflect the financial soundness of the store activity. Periodic profit and loss statements and balance sheets not only constitute good accounting procedures but also afford excellent instructional opportunities. As a general practice, the teacher-coordinator should adhere to control policies and procedures which have been established by the board of education.
- ❖ A list of key duties for personnel assigned to the store, duty checklists for students assigned to the store, various control forms, daily balance forms, cash record sheets, register forms, etc. should be developed and used.

Chapter III

Sales Tax

A school district is not exempt from the provisions of the Sales Tax Law whenever it becomes the vendor of services or property ordinarily sold by private persons. Each faculty advisor should know which of the activities an organization undertakes are subject to sales tax and take steps to see that all sales tax information is accurately recorded and sent to the central treasurer. In order to provide a ready reference, a list of common undertakings of extraclassroom activity fund raising and social activities should be prepared and distributed indicating their taxable status. An illustrative list is provided, but is not an exhaustive tabulation and is merely presented as a guide for ready reference (the following list contains TB and TBS numbers that can reference back to publication 750, explained below).

If a district routinely conducts fundraising activities involving the resale of goods or merchandise, the district should register with the New York State Department of Taxation and Finance as a vendor by filing an application. Only one application is required for all extraclassroom activities of the school district. As a registered vendor, the district will receive a certificate of authority and the extraclassroom activity fund may issue Resale Certificates to its suppliers and make tax-free purchases for the student organizations if such purchases are intended for resale. However, the student organizations must collect tax on receipts for all sales of taxable merchandise. The extraclassroom activity fund must file returns periodically and pay any tax due to the Tax Department.

When student organizations purchase merchandise for resale, vendors selling the resale merchandise are required to collect the sales tax from the buyer of the merchandise unless they receive a resale certificate from the buyer. This Resale Certificate (ST-120) is available from the State's Tax Department on the Internet from its Website at http://www.tax.ny.gov/pdf/current_forms/st/st120_fill_in.pdf

It is recommended, therefore, that the central treasurer of the extraclassroom activity fund, or some other responsible individual who is required to approve purchase orders, secure and control a supply of these certificates. Upon his/her approval of a purchase, he/she should supply the vendor with a certificate.

Publication 750 – A guide to Sales Tax in NYS

In addition to the information contained within this chapter, it is suggested that for additional guidance and information that the organization can refer to Publication 750: <http://www.tax.ny.gov/pdf/publications/sales/pub750.pdf>

This publication is easy to use and will help you better understand and follow the tax rules making sure your obligations are met. For additional information call the **NYS department of Tax and Finance at 518-457-5342.**

In addition there is a quick reference guide TB-ST-740 that you can find at: http://www.tax.ny.gov/pdf/tg_bulletins/sales/b10_740s.pdf

Sales Tax Guide

Sale of Candy, Soda and Soft Drinks	Taxable, except for certain drinks.	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to candy, sodas or soft drinks, and fruit drinks that contain less than 70% natural fruit juice.
Spaghetti dinners and catered meals TB-ST-806	Taxable	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to catered situations, where the students of the club would be serving, assisting in serving, cooking, or otherwise providing services with respect to the food items in question.
Bake Sales TB-ST-103	Non-Taxable.	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. This provision exempts bake sales from the collection of sales tax.
Vending Machine Sales – Food Items TB-ST-280	Taxable, generally.	Where tables, chairs, benches, etc. are provided where the vending machine operations are conducted, the sales through the vending machine are taxable. Where no eating facilities are provided, the sales are exempt from sales tax.
Pizza, Chicken, Popcorn, Coffee, Tea, etc. TB-ST-806	Taxable.	All sales of prepared food sold in a heated state (where the food is maintained at a temperature warmer than surrounding air temperature) are subject to sales tax, including those sold for off-premises consumption.
Admission Charges TSB-M-06(15)S	Taxable, except for certain events.	Exemption is provided from sales tax for admissions to dramatic or musical arts performances, which do not include variety shows, magic shows, circuses, ice shows, dances, and similar performances. Included in the exemption is an admission charge to choreographed performances to music, which may exempt color guard admissions.
Sale of Newspapers and	Non-Taxable.	

Magazines		
Sale of shrubs, plants and trees	Taxable.	
Sale of Yearbook TSB-A-08(42)	Taxable, generally.	If the entire cost of the yearbook is underwritten by the Board of Education and the revenue is recognized as a General Fund item, the sale becomes an exempt transaction, not subject to sales tax.
Sale of Yearbook Advertising Space	Non-Taxable.	
Sale of Sweatshirts, T-shirts, Jackets, Jewelry	Taxable.	Tax Law §1105(a) provides that sales tax is imposed on the sale of tangible personal property.
Book Store Sales	Taxable.	Unless specifically exempt.
Pre-packaged Popcorn, Potato Chips, Pretzels	Non-Taxable, generally	When packaged and sold in a cold state, prepackaged snack foods are exempt. This exemption does not apply to caramel or other candy coated snack foods.
Hair Cuts and Styling	Non-Taxable.	The cutting and styling of hairpieces is not included in this exemption.
Repair/Maintenance Services, Car Washes	Taxable, generally.	An exemption is provided for the repair, maintenance or service of farm machinery.

CHAPTER IV

A SUGGESTED PLAN FOR THE SAFEGUARDING, ACCOUNTING AND AUDITING OF EXTRACLASSROOM ACTIVITY FUNDS, UTILIZING A CENTRAL TREASURER-BOOKKEEPER (ADULT AND FACULTY AUDITOR)

General

This chapter describes an accounting system and accounting procedures in which an adult designated by the board of education keeps only one set of records. Essential safeguards are established because pupils also keep records of receipts and disbursements and both the central records and the pupils' records are under the direct supervision of an auditor designated by the board of education.

Appointment of Officers

It is suggested that the board of education appoint, on the recommendation of its chief executive officer, members of the regular faculty and clerical staff to fill the following positions:

- Central Treasurer
- Faculty Auditor
- Chief faculty counselor(s), usually building principal(s)
- Faculty Advisor - appointed by the chief faculty counselor
- Student Activity Treasurer - elected by the student club members
- Independent Auditor

Function and Duties of Officers

Central Treasurer (appointed by the board of education). It shall be the duty of the central treasurer to have custody of all funds. All disbursements of funds shall be by means of prenumbered check forms signed by the central treasurer upon receipt of a payment order signed by the student activity treasurer and faculty adviser. The central treasurer shall have no part in the approval of payments but shall disburse funds only on the presentation of a properly signed payment order in duplicate providing, of course, that there are sufficient funds available in the account. The completed check will be returned to the student activity treasurer who will send it to the vendor after posting.

The central treasurer shall sign a receipt for all funds placed in his custody, and he/she shall deposit these funds promptly in a bank designated by the board of education.

The central treasurer shall keep an account listing the receipts and disbursements of each individual activity and post a register of all the receipts and disbursements of the combined pupil organization on ledger forms prescribed by the board of education.

Once each month, the central treasurer shall receive and verify his/her bank statements and prepare a reconciliation of cash balances and club accounts and forward these to the faculty auditor.

Faculty Auditor (appointed by the board of education) - The function of the auditor shall be distinct and separate from the duties of the other officers. The person appointed as auditor shall have no part in the approval of payments, the planning of income, or in the keeping of records and forms. This policy prohibits the appointment of a building principal or the chief school officer as auditor inasmuch as the building principal should serve as chief faculty counselor and the chief school officer would have general supervision of the entire system and be responsible for the decisions of the chief faculty counselor and the faculty advisers.

In order to establish the responsibility of the faculty auditor and to make available to this office adequate evidence of all financial transactions, the faculty auditor shall receive once each month from the central treasurer on a regular date designated by the chief school officer, a complete statement of the accounts showing the balance for each activity and the total balance for all accounts. In addition, the faculty auditor will call in the ledgers kept by the student activity treasurer at least twice a year and on a rotating basis, in order to compare the balance as shown on the central treasurer's report with the balance recorded in the ledger of the student activity treasurer. He/she should also examine various transactions and paperwork to determine if correct procedures are being used. He/she shall certify on these pages the accuracy of the entries posted and the available balances listed.

In the event that the ledgers of the student activity treasurer do not agree with the ledger kept by the central treasurer, the faculty auditor shall base his investigation on the supporting evidence kept by the student activity treasurer and the central treasurer in the form of audited receipt statements, signed deposit slips, original audited bills, signed pay orders, cancelled checks, and bank statements. The entries in the central treasurer's books and student activity

treasurer's ledgers are, in the final analysis, based on forms bearing not only the signature of the student activity treasurer, but also the counter signature of the faculty advisor.

At the end of the school year, it shall be the duty of the auditor to assemble the monthly reports and prepare a composite report listing the financial condition of each activity for the full school year for the guidance of the chief school officer and the board of education.

Chief Faculty Counselor (appointed for each building by the board of education-usually the building principal) - It shall be the duty of this officer to coordinate the financial planning of all projects of the various pupil organizations in his building; to consult with the faculty advisors; to appoint a faculty adviser for each activity in his building on a year-to-year basis; and to submit to the board of education for approval all new activity organizations initiated by the students. He/she shall investigate all problems and disputes concerning the student organizations under his jurisdiction and shall effect action that will enable these problems and disputes to be resolved. In addition, he shall be charged with implementation of any corrective action plan developed as part of the audit of the activities under his jurisdiction.

Faculty Advisor (appointed by the chief faculty counselor) - It shall be the duty of these officers to guide and advise the pupil officers in planning extraclassroom activities and the planning of financial budgets. The faculty advisers shall assist the student activity treasurer in the preparation of statements of profit and loss. He/she shall audit these statements and sign them as acknowledgement of verification of the activity statement to be attached to deposit slips. The faculty adviser shall guide the student treasurer in posting his account ledger and from time to time shall check the balancing of the student activity treasurer's accounts and the completeness of their supporting evidence. The faculty adviser shall supervise disbursements by insuring that funds are available before approving each proposed purchase and by signing all pay orders drawn on the central treasurer for disbursement of funds. The faculty adviser is responsible for determining which of the activities of his organization are subject to sales tax and for taking steps to see that all tax information is accurately recorded and sent to the central treasurer. The faculty adviser shall constantly work toward the goal of insuring the largest educational return from the activities participated in by the pupils.

Student Activity Treasurer (elected by the pupils of each organization) - The student activity treasurer shall receive all moneys raised by his activity and shall immediately deposit such funds with the central treasurer. Duplicate deposit slips shall be made out and

signed by both the faculty advisor and student activity treasurer. One of these is to be retained by the central treasurer and one, after being signed by the central treasurer, is to be returned to the student activity treasurer together with a central treasurer's receipt.

The student activity treasurer shall pay all bills by issuing payment orders signed by himself and the faculty adviser. This form is to be made in duplicate and is an order for the central treasurer to issue a check for payment of the invoice, which shall be attached to the payment order. The central treasurer will keep one copy of the payment order and return the other copy together with the completed check. The student activity treasurer will then send the check to the vendor involved after posting.

The student activity treasurer shall keep a ledger showing all receipts and disbursements and indicating a daily running balance, which shall be on a form prescribed by the board of education. He/she shall file all supporting data chronologically as evidence for the entries made in ledger.

Independent Auditor - The independent auditor is appointed by the board of education to make an annual audit of all school district finances and should be required to include the extraclassroom activity fund as a part of his annual audit. This audit should include a statement of receipts, disbursements, and balances for each activity together with a reconciliation of cash.

Deposit Procedures for Student Activity Treasurers

Each student activity treasurer shall issue a receipt for all moneys received by him/her to be deposited in the activity account. These receipts shall be pre-numbered and must be used in consecutive order. If a mistake is made, the receipt should be voided and retained, not destroyed or discarded.

When an organization has a dance or activity involving admissions, a statement of profit and loss must be prepared. Upon receiving money, the student activity treasurer will take the following steps:

- ✓ Count the money received and reconcile with the statement of profit and loss or student activity treasurer receipts which are involved in the transaction. The faculty advisor should sign the statement of profit and loss under the signature of the student activity treasurer, check any student activity treasurer receipts involved, place the receipts in a bank deposit bag, and place the bag in the school vault until the next school day. No activity money should be taken home by anyone or left unsecured.

- ✓ Prepare the deposit slip, obtain the signature of the faculty adviser on the deposit slip following his review, and deposit the funds with the central treasurer.
- ✓ Return all funds used for making change.
- ✓ Receive the duplicate deposit slip signed by the central treasurer together with a receipt for the money deposited.
- ✓ Enter the amount of the deposit in the activity fund register indicating the source from which the funds were received.
- ✓ File chronologically the supporting data consisting of the duplicate deposit slip, central treasurer's receipt, and, if applicable, the statement of profit and loss. These forms provide the evidence for the entries made in the activity treasurer's books.

Withdrawal Procedure for Student Activity Treasurers

When merchandise is to be purchased and a purchase order system is used, a purchase order approved by the student activity treasurer and the faculty adviser must be prepared in duplicate. The original is given to the vendor as authorization to buy. In all cases, when the goods are received and the bill arrives, the student activity treasurer, under the faculty adviser's supervision, checks the goods, bill, and a copy of the purchase order (if used) to see that there are no discrepancies. The faculty advisor is responsible for being sure the purchase is proper in all respects.

When payments are to be made for services rendered, a purchase order may be used. The student activity treasurer and the faculty adviser should be certain that the bill accurately reflects the services rendered.

When it is determined that the bill is correct, the following steps are taken:

- ✓ A payment order is prepared in duplicate and signed by both the student activity treasurer and faculty advisor.
- ✓ The final audited bill is attached to the original pay order form and both are given to the central treasurer.
- ✓ The central treasurer records the consecutive payment order number on the forms and prepares the check.
- ✓ The central treasurer makes the entries in his/her books and files both the original pay order and the bill as evidence for the entries.

- ✓ The check and the copy of the payment order are given to the student activity treasurer.
- ✓ The student activity treasurer makes the necessary entry in his/her books indicating to whom the check is made out and the reason. He/she then sends the check to the vendor. The pay order is filed to give supporting evidence for the entry.

Suggested Procedure for Inactive Activity Accounts

Prior to the termination of a student organization, all funds remaining in the treasury must be disposed of in one of the following ways:

- ✓ Expended by majority vote of the organization controlling these funds as provided for in the bylaws.
- ✓ Transferred to another student organization following the standard withdrawal procedure.
- ✓ Transferred to the school district for a specific and designated purpose. When the student organization votes to dispose of funds in this manner, the following procedure will be applied:
 - The funds shall be turned over to the clerk of the board of education along with a signed statement from the organization authorizing the school district to use the funds in a specific manner as agreed upon by the majority of the student organization and as evidenced by a copy of the official minutes of the organization.
 - The funds shall be accepted by the board of education and earmarked for their specific purpose until the proper expenditures have been made. Any balance remaining after these expenditures will be considered discretionary funds and used by the school district.
- ✓ When no action has been implemented by the student organization prior to termination, the funds should be transferred in accordance with the policy of the board of education.

Student Activity Treasurer's Ledger

The various extraclassroom activity organizations should prepare budget estimates of their needed receipts and estimated disbursements under the guidance and with the assistance of their faculty adviser. Copies should be filed with the chief faculty counselor, the central treasurer, the faculty adviser, and the student activity treasurer.

The Student Activity Treasurer's Ledger should be designed to provide flexibility in the accounting system and to meet the needs of both the average and the more complex activity. An average activity will need one sheet for its receipts and one sheet for its disbursements. A more complex activity should use one sheet for its principal ledger and as many sheets as necessary for subsidiary accounts.

As an example of a complex activity, the yearbook account amount may use three sheets for subsidiary receipts (advertising, sales, and other) and four sheets for subsidiary disbursements (printing and layout, photography, artwork, binding). At a given point in time, the total of the subsidiary accounts will equal the balance on the principal ledger.

At regular intervals fixed by the chief faculty counselor, the student activity treasurers shall balance their ledgers and present them for the examination of the faculty auditor. Once audited by the faculty auditor, they should affix their signature indicating approval of the balance after verifying the records.

The faculty advisor shall supervise the posting of the student activity treasurer's ledger when approving payment orders on the central treasurer. At the end of the school year, the student activity treasurer's ledgers shall be turned over to the faculty advisor after completion of the final audit be placed on file for the inspection and guidance of succeeding officers.

CHAPTER V

Charter Schools

General Statement

Currently, there are no laws or regulations authorizing extra classroom activities for charter schools. However, if the charter schools choose to engage in activities that are similar in nature to the extra classroom activities operated by school districts, this publication can be used to design policies and procedures and forms to be used.

For Charter Schools

Currently, there are no laws or regulations authorizing extra classroom activities for charter schools. However, there may be instances where students at a charter school choose to engage in activities that are similar in nature to the extra classroom activities operated by school districts. For these activities, the monies must be raised by the students and the expending of these monies must be solely at the discretion of the students with appropriate supervision by charter school officials. The funds for these activities should not be commingled with the charter school's funds. The charter should establish policies and procedures for these activities such as those suggested in the The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds Guidance Manual – Revised 2014. At the end of the year, the independent auditor should do a risk assessment of these funds and perform auditing procedures deemed necessary to ensure that there is sufficient accountability over the receipt and disbursement of these funds.

CHAPTER VI

Internal Controls

Everyone knows that one of the best ways to protect assets is to have strong internal controls, and segregation of duties is an important piece of that effort.

The extraclassroom activity fund should provide learning experiences in the business procedures needed to safeguard the collection, deposit, and disbursement of money along with the filing of sales tax revenues.

To that end the student activity fund are similar to other organizations and must follow strong business practices to run a successful business and insure its security.

That said, there are internal controls throughout the document that each activity fund should be aware of and follow as a guide. These suggested internal controls are not the be all end all, but gives the governing body a baseline to work with.

Rather than give a list of internal controls please take time to read this entire document and you will easily glean from the document proper methods to ensure assets are protected and accountability is understood.

ACCOUNTING RECORDS AND THEIR USE

The central treasurer and activity treasurer should independently keep the following records.

Form 1 - Receipt and Disbursement Ledger (Control)

NAME OF SCHOOL							
ADDRESS							
RECEIPT AND DISBURSEMENT LEDGER							
	DATE	EXPLANATION	RCT. NO.	VOUCHER #	AMT. REQUESTED	AMT. PAID	BALANCE

On this form is the chronological record of all receipts and disbursements from whatever activity or source. This record tracks all cash activity. There shall be a separate account for each activity. Postings shall include date, person to whom payment is made, or from whom money is received, and receipt or voucher number. One column is used for recording receipts, one for payments, and one for balance. In schools preferring to use a budgetary procedure, this form may be changed by omitting the column headed "Rct No." and changing the heading "Amount Received" to "Amount Allotted."

Form 2 - Register of Receipts

NAME OF SCHOOL								
ADDRESS								
REGISTER OF RECEIPTS								
YEAR			FUND			PAGE		
	DATE	REC'D FROM	RCT. NO.	AMOUNT	DATE	REC'D FROM	RCT. NO.	AMOUNT

On this form is the chronological record of all receipts from whatever activity or source. This record should include the date, from whom the money was received, receipt number, amount, and activity to be credited.

Form 3 - Register of Disbursements

NAME OF SCHOOL								
ADDRESS								
REGISTER OF DISBURSEMENTS								
	DATE	NAME OF PAYEE	VOUCHER NO.	AMOUNT	DATE	NAME OF PAYEE	VOUCHER NO.	AMOUNT

On this form is the chronological record of all payments for whatever activity or purpose. This record should include the date, person receiving payment, check number, amount, and activity to be charged.

Deposit Receipt

The deposit receipt form shall be prepared in duplicate by the activity treasurer. A copy of the detailed statement of the source of the receipts being deposited, signed by the faculty adviser, shall accompany the deposit receipt and is filed with the central treasurer. The central treasurer shall acknowledge the receipt of these funds by signing and dating the receipt and entering the consecutive register number on the receipt. The original copy shall be filed with the central treasurer along with the detailed statement or report of the income. The activity treasurer shall retain the carbon copy.

Deposit Receipt No. _____	
Name of School	
School _____	Date _____
Activity _____	
Source of Funds _____	
Bills	_____
Silver	_____
Checks	_____
TOTAL AMOUNT OF DEPOSIT	_____
Activity Deposit	_____
New York State Sales Tax	_____
Checked by _____	_____
Activity Treasurer	Initial When Posted
_____	_____
Faculty Adviser	Central Treasurer
CENTRAL Treasurer's COPY	

Statement of Profit and Loss

Club Name _____

Activity _____ **Activity Date(s)** _____

Subject to NYS Sales Tax? **Yes** **No** (Circle One)

Receipts

Date of Sale	Description of Sale Item(s)	<u>OR</u>	<u>Ticket Numbers</u>		Total Number Sold	Sale Price Per Item	Total Receipts
			From And Including	To and Including			
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Anticipated Receipts \$ _____ **Total Actual Receipts** \$ _____

Disbursements

Date	Payee	Check #	Purpose	Amount
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Anticipated Disbursements \$ _____ **Total Actual Disbursements** \$ _____

PROFIT (LOSS) \$ _____ \$ _____

Club Treasurer

Adviser

Date

Central Treasurer's Receipt

CENTRAL TREASURER'S RECEIPT NO. 000

DATE: _____

Name of School: _____ **\$** _____

DOLLARS

FOR

ACTIVITY

Original to Central Treasurer
Copy to Activity Treasurer

Central Treasurer

This form shall be pre-numbered, made up in duplicate and shall contain the information indicated. The disposition of the copies is indicated on the form itself. All moneys taken in by the central treasurer shall be accounted for in this manner. This document, in addition to serving as a receipt, will furnish the auditor information he needs for checking receipts.

Activity Treasurer's Receipt

ACTIVITY TREASURER'S RECEIPT NO. 000

DATE: _____

Name of School: _____ \$ _____

_____ **Dollars**

For _____

Activity _____

Original to purchaser or depositor
Copy to activity treasurer

Activity Treasurer

This pre-numbered form is used by the treasurers of the activity treasurer for acknowledging receipt of money. If possible these forms shall be stamped with the name of the activity before the blanks are issued to the activity treasurers. This form and some other documentary evidence, such as the statement of profit and loss, shall together account for all the money taken in by the activity.

Purchase Order

_____ School District

Purchase Order _____ No. _____

(Your invoice must show this order number)

TO: _____

DATE ISSUED: _____
 DATE WANTED: _____
 SEND TO: _____
 AT: _____

PLEASE ENTER OUR ORDER FOR THE
 FOLLOWING GOODS TO BE DELIVERED
 TO: _____

___ EXEMPT FROM SALES TAX-resale
 ___ NOT EXEMPT FROM SALES TAX
 (Check one of the above)

CHARGE TO: _____
 Activity

Quantity and Unit	Description	Unit Price	Total Amount	Checked by

FUNDS ARE AVAILABLE. PURCHASE AUTHORIZED BY

_____ **ACTIVITY TREASURER**

_____ **FACULTY ADVISER**

Purchases by activities should be made by means of a formal purchase order approved by the faculty adviser who is responsible for determining that funds are available before approving purchase order. Like the voucher check, this document involves negotiation with institutions outside of the school and consequently shall bear the signature of the adviser. This form shall be made out in duplicate, the original to the vendor and the copy to the activity treasurer.

Payment Order

The activity treasurer prepares the payment order in duplicate whenever a payment or withdrawal is to be made. The activity treasurer shall secure the signature of the faculty adviser as recording approval of the contemplated disbursement.

The faculty adviser shall certify the amount of the balance available. This information shall be recorded on the payment order for the guidance of the faculty auditor when the transactions are being audited and for the purpose of confirming the proper posting of the activity treasurer's records. If the balance recorded does not agree with the balance shown on the central treasurer's ledger, the issuance of the check may be held up until the faculty adviser can determine the cause of the discrepancy.

All payment orders shall be accompanied by a final audited bill, which shall be filed with the central treasurer. The central treasurer shall acknowledge receipt of the payment order by entering his/her consecutive register number on the order and also by recording the number of the check issued in compliance with the properly drawn payment order. The activity treasurer retains a copy.

<p>Verification of Available Balance by Faculty Advisor</p> <p>Unencumbered Balance</p> <p>\$ _____</p> <p>Amount of this Payment Order</p> <p>\$ _____</p> <p>New Available Balance</p> <p>\$ _____</p>	<p>PAYMENT ORDER TO THE CENTRAL TRESURER EXTRACLASSROOM ACTIVITY FUNDS</p> <p>_____, 20</p> <p>You are authorized to issue a check</p> <p>PAY TO THE ORDER OF _____ IN THE AMOUNT OF _____ DOLLARS \$ _____ FOR _____ AS PER ATTACHED INVOICE AND CHARGE SAME TO _____ ACCOUNT</p> <p style="text-align: right;">_____ Initial When Posted</p> <p style="text-align: right;">_____ Date of Approval</p> <p style="text-align: right;">_____ Activity Treasurer</p> <p style="text-align: right;">_____ Activity Adviser</p> <p>Order No. _____ Check No. _____</p>
---	---

Voucher Check

NAME OF SCHOOL _____ NO.000 _____

STUDENT ACTIVITIES ACCOUNT _____ DATE: _____

PAY TO THE ORDER OF: _____ \$ _____

_____ DOLLARS

TO: FIRST NATIONAL BANK
Pay and charge to the above-named account

CENTRAL TREASURER

DETACH BEFORE PRESENTING FOR PAYMENT

DUPLICATE VOUCHER

Date	Order	Items in Account	Amount	Activity

This document should be pre-numbered and issued in duplicate. (Signatures need appear only on the original). The original is the check and the central treasurer keeps the copy. The voucher part of the document should be in sufficient detail to clearly identify and describe the payment. It is to be used for posting purposes.

Interorganization Transfer

On occasion, one organization will want to transfer funds to another organization for services rendered or the general student organization may make appropriation to various activity organizations of the school. It is recommended that transfers of this kind follow the customary procedure for making withdrawals through preparation of a payment order.

After making the necessary entries in his/her books, the central treasurer instead of writing a check would use the interorganization transfer form shown below. The original would be given to the activity treasurer whose organization will receive the funds and the duplicate copy would be sent to the organization paying the funds.

When the activity treasurer receives the form, he/she should make the necessary entries to the standard file and file the transfer form as evidence to support the form.

School Name
Extraclassroom Activities Account
Interorganization Transfer

Date: _____

INITIATING ORGANIZATION: _____

PAY TO _____ **\$** _____

_____ **DOLLARS**

FOR _____

ACTIVITY TREASURER

CENTRAL TREASURER

**Report on Extraclassroom Activity Account
Reconciliation of Cash Balances**

REPORT AS OF _____, 20

Name of School

CHECKING ACCOUNT

BANK STATEMENT BALANCE END OF MONTH \$ _____

Less total outstanding checks _____

Net balance in bank _____

Amount of receipts not deposited (add) _____

BOOK BALANCE END OF MONTH \$ _____

OTHER ACCOUNTS

Petty Cash Funds (add) \$ _____

Certificates of Deposit (add) _____

Savings Account (add) _____

CASH BALANCE END OF MONTH \$ _____

_____, 20

CENTRAL TREASURER

This account was audited for the period _____, 20__ to _____, 20__, and found to be correct.

FACULTY AUDITOR
Extraclassroom Activity Fund

<h2 style="margin: 0;">CENTRAL SCHOOL DISTRICT ADMISSIONS DEPOSIT</h2>
--

Sport: _____

Date: _____

Submitted By: _____
Coordinator (print name)

Signature

Submitted By: _____
Ticket Seller (print name)

Signature

Submitted By: _____
Ticket Seller (print name)

Signature

TICKETS	STUDENTS @\$X.XX	TICKETS	ADULTS @\$X.XX
Ending Number:		Ending Number:	
Beginning Number:		Beginning Number:	
Total:		Total:	

GATE	AMOUNT	TOTAL
Coins:		
\$ 1.00	=	
\$ 5.00	=	
\$10.00	=	
\$20.00	=	
\$50.00	=	
	Total Deposit:	\$

Appendix A

Regulations of the Commissioner of Education on Financial Accounting of Extraclassroom Activity Fund in Union Free School District Having a Population of Less Than One Million

Section 172.1 (Activity Funds). An organization within a school district whose activities are conducted by students and whose financial support is raised other than by taxation or through charges of the board of education shall be known as an extraclassroom activity and the moneys received by it as extraclassroom activity funds.

Section 172.2 (Regulation of Activities and Moneys). The board of education of each school district having a population of less than one million and an educational program beyond the 6th grade shall make rules and regulations for the establishment, conduct, operation, and maintenance of extraclassroom activities and for the safeguarding, accounting and audit of all moneys received.

Section 172.3 (Subject Matter of Rules). Such rules and regulations shall require at least the following:

- (a) The method to be followed in establishing an organization.
- (b) The records of receipts and expenditures to be maintained and the reports to be made at least quarterly to the board of education.
- (c) The authority to expend moneys shall be distinct and separate from the custody of those moneys.
- (d) The independent and impartial audit of the district records.
- (e) The method of disposing of funds of defunct organizations.

Section 172.4 (Deposit of Funds). The board of education shall direct that the moneys received from the conduct, operation or maintenance of any extraclassroom activity is deposited with an official designated by the board of education, who in such event shall be treasurer of such extraclassroom activity fund.

Section 172.5 (Assignment of Board Officers or Employees). The board of education may assign any of its officers or employees to perform such duties as it may prescribe in connection with any extraclassroom activity, and shall designate such of its officers and employees, from whom an official undertaking shall be required and shall fix the sum thereof.

Appendix B

POLICY

Non-Instructional/Business Operations

SUBJECT: EXTRACLASSROOM ACTIVITY FUNDS

Extraclassroom activity funds are defined in the Regulations of the Commissioner of Education as “funds raised other than by taxation or through charges of a board of education, for, by or in the name of a school, student body or any subdivision thereof.” Basically, extraclassroom activity funds are those operated by and for the students. Monies are usually collected voluntarily by pupils and are spent by them as they see fit so long as they abide by established regulations.

Extraclassroom activity funds must not be confused with funds accounted for in accordance with the Uniform System of Accounts prescribed by the State Comptroller. Procedures discussed in this policy and applicable regulations apply only to extraclassroom activity funds.

The board of education recognizes that the fundamental task of the schools is to prepare young people for life. In order for this preparation to be done properly, the educational program of the schools must be as wide as life itself. An integral part of such a program is extraclassroom activities. They represent an essential part of the educational experiences which should be available to young people. In order to promote the organization and maintenance of extraclassroom activities and to provide for the proper handling and safeguarding of extraclassroom activity funds, the board of education hereby adopts rules and regulations for the guidance of students, teachers, and principals.

Purpose

Student extraclassroom activities may only be formed for educational purposes.

Definition

Extraclassroom activity funds are funds raised other than by taxation or through charges of a board of education, for, by or in the name of a school, student body, or any subdivision thereof.

Organizational Procedures

Students desiring to form an extraclassroom activity shall petition their principal in writing. The petition shall state the purpose of and describe the activities of the proposed extraclassroom activity, and shall be signed by at least seven students before it is presented to the principal for action. If the purpose of the proposed extraclassroom activity falls within the scope of educational or school service purposes and if the necessary space and equipment are available, the principal, in conjunction with the petitioning students, shall seek a suitable adviser. When these procedures have been accomplished, the building principal shall recommend to the chief school officer that the extraclassroom activity be approved by the board of education.

Approved Extraclassroom Activities

All extraclassroom activities shall be approved by the board of education. The chief school officer shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued. A CHARTER needs to be developed (look at national charters i.e.; national honor society or student government) for each activity. This explains its purpose and goals and should be kept securely within the school.

Faculty Adviser

Each extraclassroom activity shall have a faculty adviser recommended by the superintendent and appointed by the board of education. The faculty adviser shall attend all meetings of the extraclassroom activity.

Meetings

All extraclassroom activities shall meet at least once monthly while school is in session. These meetings shall be held on school property. Extraclassroom activities shall not meet outside school property unless they have received the consent of their school principal. **Minutes must be taken and kept securely with each activity to support any decisions made and recommendations brought up.**

Officers

Each extraclassroom activity shall have a president, secretary, and treasurer. These officers shall be elected annually from among the membership by secret ballot.

Financial Procedures

All extraclassroom activity funds shall be handled in accordance with the regulation for the safeguarding, accounting, and auditing of these funds.

Inactive Clubs and Leftover Funds

An inactive extraclassroom activity shall be defined as one having no financial activity for one full school year. If an inactive club is identified, the central treasurer is directed to expend leftover funds as voted by the organization controlling these funds or if no such designation exists, then liquidate the leftover funds of these club(s) in accordance with the following: Leftover funds of inactive or discontinued extraclassroom activities and of graduating classes shall automatically revert to the account of the general student organization or student council. Inactive clubs must follow the organizational procedures set forth in this policy to re-activate previously existing activities.

Sales, Campaigns and Fundraising Activities

The chief faculty counselor shall provide information to the superintendent on sales, campaigns and fundraising activities of all extraclassroom activity clubs, including the nature of the event, dates of operation, duration of sale or campaign, and means of solicitation (e.g., door-to-door, direct mailing, etc.).

Risk Management

The chief faculty counselor shall work with the business official to assure that the district's exposure to any risk resulting from club activities or fundraisers is minimized. In all cases where a vendor will be using district facilities to conduct its event, the district requires a certificate of insurance with the district named as an additional insured. Periodically, the district may request that its primary liability insurance carrier conduct a review of the activities of its extraclassroom activities and may prohibit certain events based on the review results.

Equipment Acquisitions

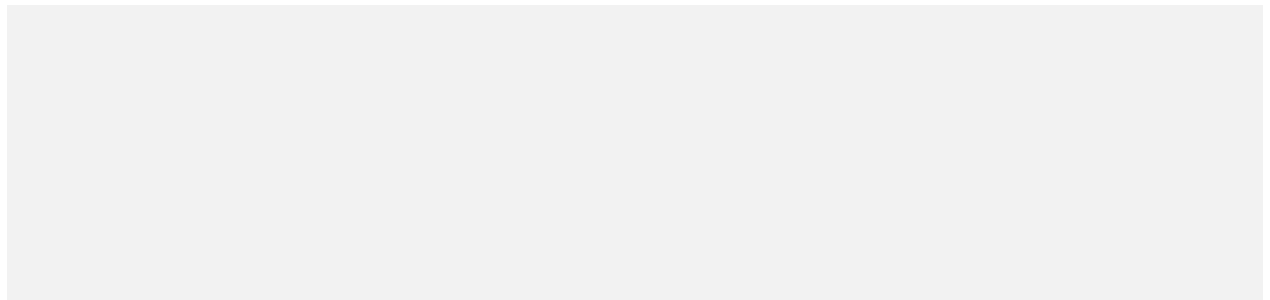
All equipment purchases shall be evidenced by official action of a majority of the club or activity members. Title to all equipment acquired with extraclassroom activity funds shall reside with the district and be carried as an insurable asset on its list of insurable values. All equipment shall be operated on district property, unless express permission from the superintendent is secured to use the equipment or have it reside off-premises. Such equipment shall be tagged as district property but is available for exclusive use by the extraclassroom activity club acquiring the item.

Tax Exempt Status

The extraclassroom activities of the district are not included in the exemption granted to the school district from New York State sales tax. Without exception, clubs and activities are prohibited from using the school's tax exemption. The taxable status of all fundraising events specified in the administrative regulations to this policy shall be enforced as listed by the central treasurer. Any event not specifically listed shall be deemed taxable unless a written determination that it is non-taxable has been issued from the business official to the central treasurer. The central treasurer shall be responsible for filing the periodic sales tax returns for the extraclassroom activity funds.

Contracts, Commitments and Guarantees

All commitments and contracts shall be the sole responsibility of the extraclassroom activity club giving rise to the transaction, regardless of change in advisers, membership or officers.



Appendix C

ADMINISTRATIVE REGULATIONS

Non Instructional/Business Operations

SUBJECT: RULES FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRACLASSROOM ACTIVITY FUNDS

PROCEDURES IN HANDLING FUNDS

PREAUDIT OF RECEIPTS

Confusion and sometimes loss of funds can be traced more often to a lax checkup and recording of money taken in than to any other single cause. For this reason, every possible precaution should be taken to protect the individual concerned and the money collected. Consequently, the most important functions are the prompt checking, recording, and depositing of receipts.

Extraclassroom activities funds are derived from a number of sources such as admissions, membership dues, sales and campaigns, and donations. The procedures used in collecting and pre-auditing (checking) these several types of receipts will naturally vary. So far as possible, devices should be used which will make it possible to determine in advance the amounts which should be received.

To facilitate the pre-audit and recording of receipts, statements should be made by those collecting money. Such a statement should, on the face of it, give all the essential data for a complete check and audit of the receipts. A determination should be made as to whether the activity falls within the provision of the New York State Sales Tax Law, and an estimate should be obtained as to the amount of sales tax that will be collected. *An Individual Project Profit or Loss Statement* shall be prepared to enable those collecting money to prepare a complete report and to verify the money turned over to the treasurer. (Attached) In addition, it will afford protection for those handling funds, facilitate a check and serve as documentary evidence that can be used for accounting purposes. A pre-audit of receipts should make only reasonable allowances for errors in making change.

ADMISSIONS

Prenumbered tickets shall be used so that the auditor may by reference to the beginning and ending numbers determine the amount that should be collected. A different color should be used for each occasion, thus making it difficult for anyone to use old tickets, and ticket collectors shall destroy each ticket by tearing it in two, giving one part to the customer and retaining one.

RECEIPTS FROM SALES, CAMPAIGNS, ETC.

Pupils collecting monies should, whenever possible, issue prenumbered receipts in duplicate, the original to be given to the purchaser and the duplicate to the pupil treasurer of the activity after the audit has been completed. In those cases where receipts are not practical, for example, a candy sale, the activity treasurer with the assistance of the adviser should prepare a statement (attached) whereby the exact amount to be realized by the sale is determined in advance. Each salesman should be given a statement showing the amount he is to receive. After the sale, each salesman should then turn in that amount in cash and unsold goods. Salesman, on an Inventory Control Sheet shall log inventory distributed for sale and returned. (Attached)

INVENTORY

Inventory items held for resale must be adequately safeguarded in a secure location and properly accounted for, including an accounting of and reconciliation of amounts on hand at all times.

DONATIONS

Gifts or donations are usually made in lump sums and should be recorded in the minutes of the activity. The activity treasurer should issue a receipt and deposit the gift with the central treasurer.

RECEIPT OF MONEYS

Upon receiving money, the activity treasurer will take the following steps:

- 1) Ensure that if the money received is from a fundraising event, that a completed profit/loss statement is on file or accompanies the money received.
- 2) Count the money received and reconcile with the individual project profit or loss statement that is involved in the transaction. The faculty adviser should sign the statement next to the signature of the activity treasurer, check any activity treasurer receipts involved, place the receipts in a bank deposit bag, and place the bag in the school vault until the next school day. No activity money should be taken home by anyone.
- 3) Prepare the deposit slip, obtain the signature of the faculty adviser on the deposit slip following his/her review, and deposit the funds with the central treasurer.
- 4) Return all funds used for making change.
- 5) Receive the duplicate deposit slip signed by the central treasurer.
- 6) Enter the amount of the deposit in the activity fund register indicating the source from which the funds were received.

- 7) File chronologically the supporting data consisting of the duplicate deposit slip, and, if applicable, the profit or loss statement. These forms provide the evidence for the entries made in the activity treasurer's books.

PAYMENTS

When merchandise is to be purchased, the adviser is responsible for being sure the purchase is proper in all respects. When the goods are received and the bill arrives, the activity treasurer, under the faculty adviser's supervision, checks the goods and bill to see that there are no discrepancies. When it is determined that the bill is correct, the following steps are taken:

- 1) The payment order is prepared in duplicate and signed by both the activity treasurer and faculty adviser.
- 2) The final audited bill is attached to the original pay order form and both are given to the central treasurer.
- 3) The central treasurer records the consecutive pay order number on the forms and prepares the check.
- 4) The central treasurer makes the entries in his/her books and files both the original pay order and the bill as evidence for the entries.
- 5) A copy of the pay order will be sent to the activity treasurer.
- 6) The activity treasurer makes the necessary entry in his/her books indicating to whom the check is made out and the reason. The central treasurer then sends the check to the vendor. The central treasurer to give evidence for the entry files the pay order.

ADVANCES

To provide ways and means for financing certain types of activities which do not lend themselves to the usual procedures, it is suggested provision be made for "advances." For example, to provide the necessary cash for student organization activity trips, the activity treasurer of the group will draw a payment order in the same manner as when paying for a purchase except that in explaining the payment he will state that the check is to be drawn to himself, giving essential facts regarding the trip. A detailed statement of estimated expenditures and the like should accompany this order. Such a payment order should be pre-audited and approved the same as any other payment order. After audit and approval, the central treasurer will draw the necessary voucher check. The activity treasurer will thus secure the requested cash. After the trip, the activity treasurer shall file with the central treasurer a detailed statement of actual expenditures and turn over any balance not accounted for. The statement should, of course, be audited and approved by the faculty adviser.

The use of the “advance” procedure shall be very carefully limited and closely supervised. The device should be used only in case of real need, and not merely for convenience.

In order to avoid confusion in the case of advances for making change for admission tickets sold and to avoid inflation of accounts, a “service account” shall be set up. This account is charged with the advance and credited with the return of the money. Then the exact amount of net receipts can be credited to the activity.

TRANSFER OF FUNDS FROM ONE ACTIVITY TO ANOTHER

It may be necessary or desirable occasionally to transfer funds from one activity to another. This may be done by the use of a payment order. The treasurer of the activity managing the donation will upon proper authorization draw a payment order stating all essential facts. The central treasurer will then affect the necessary transfer in his accounts, and no money will actually change hands.

BONDING OF THE CENTRAL TREASURER

The board of education shall require the central treasurer of the extraclassroom activity fund to be bonded for no less than the amount of the average cash balance of the fund.

INVESTING EXTRACLASSROOM ACTIVITY ACCOUNT MONIES

The central treasurer may entrust a portion of the fund in a time deposit account, a certificate of deposit, a savings account, or other investment approved by the board of education. The investment of this money must be authorized by the board of education and shall be credited to each activity account based on its prorata principal investment.

CLOSING OUT OF INACTIVE ACCOUNTS

Prior to the termination of a student organization, all funds will remain in the custody of the Central Treasurer for six months and then disposed of in one of the following ways:

- 1) Expended by vote of the organization controlling these funds as provided for in the bylaws.
- 2) Transferred to the general student organization or student council.
- 3) An account that is inactive for two years should be terminated with the monies transferred to the activity representing the general student organization or student council.

GRADUATING CLASS ACCOUNTS

Upon graduation, all funds in the Senior Class Treasury will be disposed of in one of the following ways:

- 1) Expended by vote of the organization controlling these funds as provided for in the bylaws.
- 2) Transferred to the general student organization or student council.

SALES TAX

A school district is not exempt from the provisions of the Sales Tax Law whenever it becomes the vendor of services or property ordinarily sold by private persons. Each faculty adviser should know which of the activities his organization undertakes are subject to sales tax and take steps to see that all sales tax information is accurately recorded and sent to the central treasurer. Below are selected events (not all inclusive) and their taxability status:

Sale of Candy Bars

Tax Law §1115 (a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to candy or sodas and soft and fruit drinks, which contain less than 70% natural fruit juice.

Spaghetti Dinners (TB-ST-806)

Tax Law §1115 (a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to catered situations, where the students of the club would be serving, assisting in serving, cooking, or otherwise providing services with respect to the food items in question.

Bake Sales (TB-ST-103)

Tax Law §1115 (a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. This provision exempts bake sales from the collection of sales tax.

Vending Machine Sales (TB-ST-280)

Where tables, chairs, benches, etc. are provided where the vending machine operations are conducted, the sales through the vending machine are taxable. Where no eating facilities are provided, the sales are exempt from NY sales tax.

Food or Beverage in a Heated Space (TB-ST-806)

All sales of prepared food sold in a heated state (where the food is maintained at a temperature warmer than surrounding air temperature), such as pizza, barbecue chicken, popcorn, coffee, tea, etc. are subject to sales tax.

Purchases of Prepared Food for Resale

The purchase of the prepared food is subject to NY sales tax, and sales tax must be collected upon the subsequent resale. (Sales tax paid on initial purchase may be taken, as a credit against tax required to be collected upon subsequent resale).

Admission Charges

Exemption is provided from NY sales tax for admissions to dramatic or musical arts performances, which do not include variety shows, magic shows, circuses, ice shows, and similar performances. Included in the exemption is an admission charge to choreographed performances to music, which may exempt color guard admissions.

Admission charges for entertainment or amusement are taxable, such as social dances.

Sale of Newspapers/Periodicals

Exempt from NY sales tax.

Sale of Yearbook (TSB-A-08(42))

Taxable under provisions of NY Tax Law, however if the entire cost of the yearbook is underwritten by the Board of Education, the sale of the yearbook becomes an exempt transaction. Advertising space sold in the yearbook is not taxable.

Sweatshirt, T-Shirt, Jacket Sales

Tax Law §1101 (b) (5) provides that property purchased for resale is expressly excluded from NY sales tax (BUT ONLY IF A RESALE CERTIFICATE IS ISSUED TO VENDOR). Tax Law §1105 (a) provides that sales tax is imposed on the sale of tangible personal property.

When a student organization purchases merchandise for resale, vendors are required to collect the sales tax unless they receive a Resale Certificate (NYS Sales Tax Form ST-120) from the buyer.

ACCOUNTING RECORDS AND THEIR USE

A. The central treasurer should keep the following records:

1. Register of Receipts (Control)

On this form he will record chronologically all receipts from whatever activity or source. This record should include the date, from where the money was received, receipt number, amount, and activity to be credited.

2. Register of Disbursements (Control)

On this form he will record chronologically all payments for whatever activity or purpose. This record should include the date, person receiving payment, check number, amount, and activity to be charged.

3. Central Treasurer's Receipt and Expenditure Ledger

There shall be a separate account for each activity. Postings shall include: date, person to whom payment is made, or from whom money is received, and receipt or voucher number. One column is used for recording receipts, one for payments and one for balances. The central treasurer will keep such an account for each activity.

4. Central Treasurer's Receipt

The central treasurer's receipt form shall be pre-numbered and made up in duplicate, the original to the activity treasurer and the copy retained by the central treasurer. Every cent taken in by the central treasurer shall be accounted for in this manner. In addition to serving as a deposit slip, this will also furnish the auditor with information needed for checking receipts.

5. Voucher Check

This document should be pre-numbered and issued in duplicate. Signatures need appear only on the original. The original is the check, and the central treasurer keeps the copy. The voucher part of the document should be in sufficient detail to clearly identify and describe the payment. It is to be used for posting purposes.

6. Interorganization Transfers

On occasion, one organization will want to transfer funds to another organization for services rendered or the general student organization may make appropriations to various activity organizations of the school. It is recommended that transfers of

this kind follow the customary procedure for making withdrawals through preparation of a payment order.

After making the necessary entries in his books, the central treasurer instead of writing a check would use an interorganization transfer form. The original would be given to the activity treasurer whose organization will receive the funds and the duplicate copy would be sent to the organization paying the funds.

When the activity treasurer receives the form, he should make the necessary entries in the books and file the transfer form as evidence to support the form.

7. Central Treasurer's Report on Extraclassroom Activity Accounts

In accordance with Part 172.3 (b) of the Regulations of the Commissioner of Education the central treasurer of the extraclassroom activities fund shall submit a financial report to the board of education pertaining to the receipts and expenditures for all accounts in his custody.

B. The student activity treasurer should keep the following records:

1. Activity Treasurer's Receipt and Expenditure Ledger

The various extraclassroom activity organizations should prepare budget estimates of their needed income and expenses under the guidance and with the assistance of their faculty advisers. The final drafts of these budgets shall be prepared in quadruplicate and copies filed with the chief faculty counselor, the central treasurer, the faculty adviser, and the activity treasurer.

An average activity will need one sheet for its receipt and expenditure ledger. A more complex activity should use one sheet for its principal ledger and as many sheets as necessary for subsidiary accounts.

As an example of a complex activity, the yearbook activity account may use three sheets for subsidiary revenues (advertising, sales, and other) and four sheets for subsidiary expenses (printing, and layout, photography, artwork, binding). At a given point in time, the total of the subsidiary accounts will equal the balance on the principal ledger.

By contrast, a chess club activity may not need subsidiary accounts.

At regular intervals fixed by the chief faculty counselor, the activity treasurers shall balance their ledgers and present them for the examination of the faculty

auditor. Space should be provided for the signature of the auditor indicating approval of the balance after verifying the records.

The faculty adviser shall supervise the posting of the activity treasurer's ledger when approving payment orders on the central treasurer. At the end of the school year, the activity treasurer's ledgers shall be turned over to the faculty adviser after the completion of the final audit and be placed on file for the inspection and guidance of succeeding officers.

Each student treasurer will keep such an account for his activity.

2. Deposit Receipt

The deposit receipt form shall be prepared in duplicate by the activity treasurer. A copy of the detailed statement of the source of the receipts being deposited, signed by the faculty adviser, shall accompany the deposit receipt and is filed with the central treasurer. The central treasurer shall acknowledge the receipt of these funds by signing and dating the receipt and entering the consecutive register number on the receipt. The original copy shall be filed with the central treasurer along with detailed statement or report of the income. The activity treasurer shall retain a copy.

3. Activity Treasurer's Receipt

The activity treasurer's receipt should be a pre-umbered form used by the treasurer of the activity for acknowledging receipt of money. If possible, these forms should be stamped with the name of the activity before the blanks are issued to the activity treasurer. This receipt and some other documentary evidence, such as a statement of admissions, shall together account for all the money taken in by the activity.

4. Payment Order

The activity treasurer shall prepare the payment order in duplicate whenever a payment or withdrawal is to be made. The activity treasurer shall secure the signature of the faculty adviser as recording approval of the contemplated expenditure.

The faculty adviser shall certify the amount of the balance available. This information shall be recorded on the payment order for the guidance of the central auditor when the transactions are being audited and for the purpose of confirming the proper posting of the activity treasurer's records. If the balance recorded does not agree with the balance shown on the central treasurer's ledger, the issuance of

the check may be held up until the faculty adviser can determine the cause of the discrepancy.

The activity treasurer, after securing the approval of his faculty adviser, shall present the form.

All payment orders shall be accompanied by a final audited bill, which shall be filed with the central treasurer. The central treasurer shall acknowledge receipt of the payment order by entering his consecutive register number on the order and also by recording the number of the check issued in compliance with the properly drawn payment order. The activity treasurer shall retain a copy.

STUDENT FUNDRAISING ACTIVITIES

Only those organizations granted approval by the Board of Education shall have permission to solicit donations and contributions from students.

All fundraising activities must be voluntary, and no direct solicitation of students is permitted on school premises during school hours. However, the Board will allow the following forms of indirect solicitation:

1. the sale of goods, services, or tickets to an event (social, musical, athletic, etc.), where a portion of the funds go to a charitable purpose;
2. the recruitment of students during school hours to participate in fund-raising activities to be conducted off school premises and/or when school is not in session. School personnel are permitted to hang posters or distribute flyers notifying students of these activities.

Fundraising activities involving students for valid projects must be approved by the Building Principal. The following statements are intended to provide guidance to Principals:

1. All student fundraising projects must be approved in advance and in writing by the Principal.
2. Fundraising will be limited to legitimate school groups and approved activities, such as PTA's classes, clubs, and co-curricular activities (fundraising clubs should refer to Policy #5211 and complete Exhibit A). No fundraising shall be conducted by non-school agencies or for non-school activities among the district's students.
3. Each Principal shall schedule these activities so as to eliminate the possibility of many drives being conducted simultaneously within a school. Furthermore, all Principals are to consult with each other to avoid conflicting fundraising efforts throughout the district.
4. Direct solicitation of cash is not authorized, and children will not participate in fundraising of a door-to-door nature (except when authorized by the Board).
5. Fundraisers involving indirect solicitation (such as "Walkathons") are discouraged; however, approval of the Superintendent of Schools is required to participate directly in organizing such activities.
6. Sale of merchandise is authorized provided there is a reasonable relationship between price and value.
7. The sale of goods, services, or tickets to an event (social, musical, athletic, etc.), where a portion of the funds go to a charitable purpose, is authorized.
8. The recruitment of students during school hours to participate in fund-raising activities to be conducted off school premises and/or when school is not in session is permitted. School personnel are permitted to hang posters or distribute flyers notifying students of these activities. However, school personnel may not act as a conduit and collect funds from students on behalf of a charity for which they recruited. The placement of a bin or collection box in a hallway or other common area for the voluntary donation of food or clothing is permitted. A collection box solely for the purpose of monetary donations should be properly safeguarded.

Additional factors to be considered when granting or denying approval to outside (non-school) organizations wishing to conduct fund-raising activities are:

1. whether the group has regional or national recognition;
2. whether the group directs at least **80%** of its expenditures to charitable program activities;
3. whether the contributions will benefit district students or residents; and
4. the number of organizations raising funds for the same purpose at the same time.

STUDENT FUNDRAISING ACTIVITIES

Off School Premises

Fund-raising projects in which students canvass the public off school grounds, in connection with school events and school-connected fund-raising activities, will be kept to an absolute minimum. Elementary students are not permitted to solicit funds on a door to door basis.

Ref: NYS Constitution, Article 8 §1
Education Law §414
8 NYCRR §§ 19.6 (Rules of the Board of Regents); 172.1 et seq.
Appeal of Ponte, 38 EDR 280 (1998)
Guidelines Relating to Solicitation of Charitable Donations from School Children, SED,
January 1994

Adopted: July 1, 2014