

Finance Department Guidelines

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Finance Department
 1204 NE 201st Ave
 Fairview, OR 97024
 503.661.7200 Phone
 503.667.6932 Fax

All forms can be found at

<http://www.reynolds.k12.or.us/district/finance-department-forms>

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Finance Department Services and Customers

This manual contains current Finance procedures of Reynolds School District. There are a few procedures that are in the process of being updated and written, and will be integrated into this manual upon completion. A copy of this handbook is also available on the web for your convenience.

This manual should be used as guiding principles on Finance procedures and is not all inclusive. Please email your questions and comments to Cynthia Le, Director of Finance, at hle@rsd7.net or Rachel Hopper, Chief Financial and Operations Officer, at rhopper@rsd7.net for clarifications.

What We Do

- Provide the tools, advice and guidance for financial resources
- Develop financial systems and provide the relevant training to support operational and reporting needs
- Provide, advise and oversee the development and management of the budget
- Ensure transactions are processed accurately, in accordance with District policy, applicable laws, and in a timely manner
- Assist in the identification, evaluation and mitigation of risk
- Provide financial reports
- Establish guidelines that ensure effective stewardship of district resources, in accordance with externally imposed directives

Major Functions

- **Accounting:** Process all financial transactions for the district; pay vendors and employee reimbursements; bill customers
- **Budget:** Prepare and revise budget data
- **Payroll:** Process payroll and benefits for the district
- **Procurement:** Timely processing of requests for goods and services; contract management

Who Are Our Customers?

- District employees
- Other Districts
- The general public

Finance Department Services and Customers

- Vendors
- Oregon Department of Education
- Other Federal and State agencies
- External auditors

Who to ask for help with...?

Amy Ford • x 3209 • aford@rsd7.net

Kathy Woodburn • x 3210 • kwoodburn@rsd7.net

Cynthia Le • x 3253 • hle@rsd7.net

Nuthathai Nicolaescu • x 3341 • nnicolaescu@rsd7.net

Michael Wong • x 3293 • mwong@rsd7.net

Rachel Hopper • x 3325 • rhopper@rsd7.net

Julie Beachell • x 3233 • jbeachell@rsd7.net

Regina Sampson • x 3250 • rsampson@rsd7.net

Becky Nino • x 3203 • bnino@rsd7.net

- Accounting of grant transaction – **Regina**
- ASB bank statement reconciliation, cash receipts and quicken software – **Regina**
- Audit report – **Cynthia**
- Authorized check signer – **Nuthathai**
- Billing for work or services performed by outside sources – **Nuthathai**
- Budget transfer request – **Becky**
- Budget transfer workflow – **Becky**
- Budget worksheet – **Becky**
- Cash deposit – **Nuthathai**
- Closing POs – **Michael**
- Creating user ID for ordering online with Office Max, Office Depot, J Thayer, Staples, and School Specialties – **Michael**
- Credit card statement reconciliation, including receipt verification – **Regina**
- Credit cards set-up and user changes – **Michael**
- Direct deposit – **Kathy / Julie**
- Distribution Accountability Center (DAC) security – **Becky**
- Employee reimbursement, including travel – **Michael**
- Entering account codes in iVisions system – **Becky**
- Federal and state taxes, including W-4 form – **Kathy / Julie**
- Finance Department Guidelines manual – **Becky**
- Finance department web site maintenance – **Michael**
- Financial reports – **Cynthia**

Finance Department Services and Customers

- Fixed asset and inventory – **Regina**
- Garnishments – **Kathy / Julie**
- Grant accounting – **Regina**
- Guidelines and procedures – **Cynthia / Rachel**
- Incorrect pay for extra hours and sub hours – **Kathy / Julie**
- Internal control – **Cynthia**
- iVisions Web Portal reports and how to read them – **Michael / Becky**
- Journal entries for incorrect coding – **Regina**
- Journal entries for services between internal departments – **Nuthathai**
- Lost checks and check replacement – **Kathy / Julie**
- New budget and account numbers – **Cynthia / Rachel**
- New grants – **Cynthia**
- Online finance forms – **Michael / Becky**
- Pay dates and time card due dates – **Kathy / Julie**
- Pay rates for temps and subs – **Kathy / Julie**
- Payment to vendors and contractors – **Amy**
- Payroll advances – **Kathy / Julie**
- Payroll history – **Kathy / Julie**
- Payroll insurance payment – **Nuthathai**
- PERS – **Kathy / Julie**
- PO issuance – **Michael**
- PO revisions – **Michael**
- Purchase order encumbrances – **Michael**
- Purchase requisition input – **Michael**
- Purchase requisition workflow – **Michael**
- Purchasing – **Cynthia / Rachel**
- Requisition status in the workflow process – **Michael**
- SmartFind sub hours – **Kathy / Julie / Nuthathai**
- Status of POs – **Amy / Michael**
- Time Cards – **Kathy / Julie**
- Training on how to enter purchase requisition and receive in iVisions – **Amy**
- Training schedule and materials – **Cynthia**
- Transaction clarification – **Regina**
- Vendor set up – **Michael**
- Vendor statement reconciliation – **Amy**
- W-2s – **Kathy / Julie**
- Which vendor we use for specific purpose – **Michael**
- Year-end 1099 forms – **Amy**

What's New for 2015-2016

What's New for the 15-16 School Year

- The Finance Department Guidelines Manual
 - This manual consists of new documents as well as existing material already on the web
- Substitutes and temporary employees are paid semimonthly
- New Time Card for temps/subs and for grants
- New Employee Reimbursement Request forms
- New Vendor Information Form
- New online Budget Transfer Request with electronic approval using Infinite Visions
- ACH Employee Reimbursement
- ACH vendor payments for Accounts Payable – ALMOST THERE!!

What Continues

- Regular meetings with all schools and departments
- Group and one-on-one training
- Website and manual information updates
- Internal control review of ASB and Petty Cash
- W-4 Form updates and address changes by employee on iVisions Web Portal

iVisions Web Portal Overview

Infinite Visions (iVisions) Web Portal can be found at <https://visions.nwtoolbox.org/reynolds/>

*Please remind your staff that with regard to leave entry and PO entry in iVisions for the new fiscal year, they **must** make sure that they are in the correct fiscal year 2016-2017.*

To switch to the new fiscal year in iVisions:

- *Log into the iVisions Web Portal and click on “My Workflow” in the upper blue bar*
- *When the next screen appears, click on the down arrow by “Name” and select “Reynolds FY1617” under “Connection Group”*
- *Click “OK”*
 - *All staff will need to do this only once and only at the start of each new fiscal year*

For 12 month employees, leave plans will appear after the first payroll is run for July. For employees who are less than 12 months, their leave plans will appear after the first payroll is run for September.

Going Paperless

iVisions makes it possible for Reynolds School District to go paperless! Going paperless can generate hundreds of dollars in savings in paper, toner, printers, service and repair – this means more money for our children’s education!

Going paperless also means that the yearly audit will be faster, more efficient and less stress for everyone! The audit can be done electronically by allowing the auditors access to our purchasing system where they can look up and research all documents without RSD employees spending countless hours pulling PO support only to spend more hours re-filing.

This is an overview of what can be done online and in the iVisions Web Portal:

- Viewing Payroll information on the Web Portal
 - Pay stubs current and previous (back to July 2011)
 - Leave requests, leave used & leave available
 - W-2 Information
- Creating/copying purchase requisitions

iVisions Web Portal Overview

- Including uploading Excel spreadsheets into the requisition (refer to [Uploading Excel Templates - Quick Requisition](#))
- Checking the status of your requisition
- Receiving orders so payment can be made
- Running iVisions Reports (see below)

Reports

To access reports for your DAC:

- In the Web Portal, go to General Ledger under My Workflow
- Double click Reports
- Double click General Ledger Report Writer
- On this screen you will see the reports available to your DAC
 - These reports have been created by Business Services
- To run the Report select the Date range
 - Click the box to suppress detail for a summarized report of budget
- Click Show Report
 - Reports can take a few minutes to generate
- The Report with Detail Suppressed will show you the adopted budget, processed budget adjustments, current (working) budget, expenses for date range selected, year to date expenses, remaining encumbrance, outstanding encumbrances, and the budget if all encumbrances are paid
 - It is the final budget (all encumbrances paid) number that you want to make sure does NOT go negative
 - If this occurs you have gone over budget. You need to eliminate encumbrances not needed by contacting the Finance Department in order to close any open POs with amounts that are not going to be used
 - Otherwise, you will need to process a budget transfer with the Finance Department
 - ❖ Budget Transfer form is found at <http://www.reynolds.k12.or.us/district/budget-0> and should be emailed to **Mail RSD Accounting** for processing

**If you are working on a MAC and are having difficulties with getting reports to pop up please contact IT for assistance

ASB Q & A and Accounting Handbook

ASB/261 Questions & Answers

ASB Q & A

Q: *What is the ASB Fund and what is it to be used for?*

A: The ASB Fund is money generated **by** students. The fund is to be used for student specific purposes. Refer to the ASB Manual for more information, which can be found in Section 1 of the Finance Department Guidelines book. The most updated version of the Finance Department Guidelines can always be found online at <http://www.reynolds.k12.or.us/district/finance-department>

Q: *How do I pay for ASB checking account supplies such as check stock and check stamps?*

A: All ASB checking account supplies are to be purchased using ASB funds. These expenses should be allocated equally between all of the accounts within your ASB.

Example: If a check stamp costs \$30.00 and you have 30 accounts set up within your ASB, then each account would be charged \$1.00

Q: *Does the electronic script need to be transferred to the District?*

A: No. Electronic scripts can be kept in the ASB.

Q: *Who is authorized to sign checks at the school sites?*

A: All schools have at least 3 check signers. Authorized check signers are as follows:

Elementary School – Principal, Head Secretary, Secretary

Middle School – Principal, Vice Principal, Head Secretary, Secretary

High School – Principal, Vice Principals, Bookkeeper

All checks require 2 signatures to be deposited. The Payee cannot sign their own check.

ASB/261 Questions & Answers

Q: *Can categories have negative balances?*

A: No. All categories by month end must have a positive or zero balance. Correct a negative balance by completing an ASB transfer:

1. Fill out a paper ASB transfer with your Principal's authorization/signature
2. Complete the transfer within the Quicken or Blue Bear system

You cannot just change a category to fix a negative balance unless it is within the same month

Q: *How often should deposits be made?*

A: Per the ASB Manual, deposits should be taken to the bank weekly, or within one business day from when the total receipts are in excess of the following limits:

- Elementary Schools \$1,000.00
- Middle Schools \$2,000.00
- High Schools \$10,000.00

Q: *Can we contact the bank with issues?*

A: No. All banking issues need to be emailed to Dawna Burke at the District Office, dburke@rsd7.net, and it will then be sent on to the commercial customer service representative at US Bank for resolution.

Q: *Do all ASB expenditures need to have receipts?*

A: Yes. Every receipt must clearly state the items purchased, including receipts from credit card purchases. Summary receipts will need to be substantiated by submitting detailed, itemized receipts.

Q: *How do we fill out receipt books?*

A: ASB receipt books for collecting revenue are provided by the District Office and each receipt is pre-numbered. You must use these receipts only, and they must be used in numerical order. Every receipt needs to be completely filled out with the following information:

- Name
- Date
- Purpose (what it is for)
- Category Use
- How Paid (e.g., cash, check)

ASB/261 Questions & Answers

Q: *When do we write a receipt?*

A: You write a receipt for **every** revenue funds transaction. Those receipts are then attached to the deposit.

Please do not write a receipt for the sum of total receipts

Fund 261 Q & A

Q: *What is Fund 261 and what is it to be used for?*

A: Fund 261 is money that is received by the school from outside sources that is not generated by the students, e.g., donations. The fund is to be used for anything benefiting the students and/or school such as student incentives, school projects, etc.

Q: *How is money put into Fund 261?*

A: When you receive Fund 261 money, it is to be sent to the District Office via the Pony in your locked, red money bag and it will then be deposited.

Q: *How do we use our Fund 261 money?*

A: You can use your Fund 261 money to make purchases by submitting a Purchase Requisition in the iVisions system and selecting the appropriate 261 account code.

Q: *How do we know how much money is in Fund 261?*

A: You can check your budget reports to see how much money you have in your 261 accounts. Contact Junho Chang, jchang@rsd7.net, if you need help with your reports.

STUDENT BODY FUND ACCOUNTING HANDBOOK

Reynolds School District # 7
Fairview, Oregon 97024

Effective 10/08/2008

Updated 4/1/2012

Board Approved 5/9/2012

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SECTION ONE
DEFINITIONS, PRINCIPALS AND ACCOUNTABILITY

Section 1: DEFINITIONS, PRINCIPALS and ACCOUNTABILITY

DEFINITIONS

Public Funds are any funds raised or provided by the public to support district operations. Therefore, student body funds are considered public funds and are subject to school district oversight and management.

Student Body Funds are those funds that are raised by students; raised or provided on behalf of students, schools or programs; or raised due to positions held by employees of the district. These funds include donations, fundraisers and sales.

Third Party Organizations are those organizations that are independent entities with a 501(c)3 IRS status that raise and manage monies separate from the school district, such as PTAs or Booster Clubs.

Public official is any individual performing services for a public organization, such as a school district. All school employees are considered public officials. ORS 244.040(1)(a) prohibits public officials from using their positions to obtain financial gain. Actions that are prohibited are to accept gifts, money, discounts, awards or rebates for services performed or for purchases made while in the role of a public official.

School sponsored activities are approved by the school's principal, operate under the guidance or supervision of qualified adults and are designed to provide opportunities for students to participate in such experiences on an individual basis, in small groups, or in large groups at school sponsored events.

Employees must avoid actions that create even the appearance of using their positions for personal or private purposes. Examples of potential conflicts of interest include:

- Giving and receiving gifts, other than token gifts, in the course of doing business. Token gifts are items of inconsequential or minimal value (below \$25).
- Since no offsetting public good is achieved by accepting gifts, unclear or questionable situations should always be decided by rejecting gifts, gratuities, or favors that may raise questions regarding the employee's integrity, independence, and/or impartiality.
- Outside employment or the promise of outside employment which would interfere with or inappropriately influence one's decision or actions or give the appearance of such action.

PRINCIPLES

- Student Body Funds may be raised and spent to promote welfare, education and morale of the students. Projects financed by student body funds shall generally contribute to the educational experience of students and not conflict with the instructional program.
- Student funds shall be used only for the purposes described in the Student Body Fund Accounting Handbook. Purposes for the use of funds not described in the handbook shall have the written approval of the District Business Department.
- Funds derived from authorized clubs and organizations shall be expended to benefit the specific club or organization which has contributed to the accumulation of those funds.
- Funds derived from the Student Body as a whole shall be expended to benefit the Student Body as a whole, and the Student Body shall be represented in democratic management of those funds raised by the students and expended for their benefit (Middle Schools and High School).
- Student Body funds shall not be raised to purchase items for the personal benefit of an individual student or staff member.
- Participation in student activities or fund raising may not be required, and school credit will not be given, except for those classroom activity funds such as yearbook.
- The management of Student Body funds shall be in accordance with Board Policies, Administrative Rules and Student Body Fund Accounting Handbook. All accounting records and documentation for transactions shall be maintained in accordance with applicable state and federal laws as well as generally accepted accounting principles for all transactions.

ACCOUNTABILITY

- The Board of Education provides overall direction of Student Body Funds through the superintendent. Student Body funds shall be audited annually by the 's designated auditor.
- The school district Business Department establishes accounting procedures for Student Body financial activities to ensure compliance with state statutes, district policies and accounting principles. The Department will assist in training, provide consulting service to schools, and conduct internal audits of financial activities.
- Each Principal is responsible for the administration of the building's Student Body funds. The Principal, as trustee, is held personally responsible or liable for replacement of student funds that have been improperly spent.
- The Student Council, at the secondary level, are responsible for adopting and regulating procedures which provide direction for:
 - o Forming clubs or classes
 - o Establishing estimates of revenues and expenditures
 - o Requesting initial funds
 - o Requesting the right to hold activities and fundraisers
 - o Scheduling activities
 - o Dealing with parent/booster groups
 - o Requesting expenditures of funds
 - o Reporting financial status

The Club Advisors are responsible for monitoring the financial activity for their individual club, or organization. For classroom activities, Teachers are considered to be the Club Advisors.

The Athletic Directors are responsible for monitoring the financial activity for clubs associated with individual sports.

The Bookkeeper and / or Designee is responsible for ensuring that the proper documentation is obtained for all transactions. This includes providing appropriate cash receipt forms to all Club Advisors prior to the event, and requiring adequate documentation prior to disbursing any funds from a student body account. In addition, they are responsible for training and communicating to staff the proper use of student body funds.

School based accounts shall be audited by an external auditor annually with interim reviews performed by the district business office.

BANKING PRINCIPLES

USE OF BANK ACCOUNTS

All Student Body Funds are to be deposited and maintained in a federally insured checking account, or in the event where funds temporarily exceed current needs, excess funds may be invested in a federally insured savings account, federally insured time certificates of deposit or with the Local Government Investment Pool (LGIP).

No bank account is to be opened or closed without the approval of the District's Director of Business.

All Student Body revenues are to be deposited in the checking account.

Properly approved Student Body expenses are to be paid from the checking account.

Three authorized signers should be in compliance with Board policy and to include the Principal, other building administrator, head secretaries / secretaries, or directors.

FUNDS RAISED BY OTHER ORGANZATIONS

Funds raised by independent, third party organizations, such as PTA groups whose purpose is to indirectly support athletic or activity programs, will be managed by the third party organizations. These organizations are separate entities from the District and will use their own federal tax ID number for their activities. All club advisors, including athletic coaches, are prohibited from participating in the management and disbursement of the funds of these organizations, including the authority to sign checks.

Outside organizations may not use student body bank accounts for their activities. An organization may donate money to the student body account, and those funds would then be deposited and disbursed from the student body accounts, so long as they are an appropriate use of student body funds.

APPROPRIATE USES OF STUDENT BODY FUNDS

Appropriate uses of student body funds include the following:

- Legitimate activities of the Associated Student Body (ASB)
- Class or activity club field trips
- Student rewards, prizes and other awards
- Student club parties, dances or events
- Out of town contests or events
- Purchases of supplies for students' use in the classroom or activity

Inappropriate uses of student body funds include the following:

- Travel, meals and lodging for staff members, except when traveling with the student group or team
- Purchases for staff members, coaches or club advisors, including equipment, supplies and snacks
- Gift certificates, unless purchased as a prize or award for a student activity
- Paying employees cell phones
- Can not be used for anything under the general heading of gifts, including charitable donations, scholarships or student exchange
- Athletic event entry fees, unless required for the entire team's admission

Illegal or prohibited uses of student body funds include the following:

- Purchases of alcoholic beverages, including those purchased with a meal
- Adult entertainment
- Can not be used for any personal or private use
- Compensation for volunteers or other staff members for work or services performed for the school or school district (including gift certificates).

Although it is not legal to give gifts, it is legal to give prizes or awards in recognition of achievement under certain conditions. Gift certificate are not allowed. The distinction between gifts and prizes or awards will be made based on the following:

- The item is of nominal value and has no functional use, i.e. a letter jacket or a pen or pencil set would be disallowed, but an inexpensive pin or athletic sew-on letter, or a plaque is fine.
- If the item is of a personal nature and of greater than nominal value but will be retained by the Associated Student Body, it becomes part of the inventory for that club.

Note, there are several pages of examples to guide you in the appropriate use of student body funds in the FAQ section of this handbook. If you are unsure of whether an expense would be appropriate, please contact the Business Department.

SECTION T W O

RECEIPTS

Section 2: RECEIPTS

It is the Bookkeeper / Designee's responsibility to make sure that club advisors and teachers have the proper paperwork and instructions to account properly for all cash receipts, before the event takes place.

FUNDRAISING GUIDELINES

All fundraisers must be approved in writing by the Principal prior to beginning the activity using the Request for Fundraising Activity Form. No fundraising activity shall take place unless the form has been submitted and approved.

Once approval is received, the Club Advisor may proceed with organizing the event. The Club Advisor is responsible for instructing students and adult volunteers on correct procedures. If the Club Advisor is not familiar with the recordkeeping requirements, he or she should contact the Bookkeeper/Head Secretary for instructions. By requesting approval for a fundraiser, the Club Advisor accepts all responsibility for training volunteers and students on proper procedure and properly accounting for all cash collected.

Expenses may not be paid out of the fundraising proceeds, except in limited circumstances and when it was part of your written fundraising plan approved by the Principal. Cash disbursements from fundraising proceeds will seldom be allowed. Fundraising supplies should be paid for using the guidelines provided under cash disbursements in this handbook.

RECEIPT PROCESS- FUNDRAISERS, FIELDTRIPS, ETC.

1. Club Advisor (or Teacher) requests approval for a fundraising event using the Request to Conduct Fundraising Activities form. The form is turned into the principal.
2. Principal reviews request and approves fundraiser by signing the form. The form is returned to Bookkeeper/Designee, who maintains one copy on file.
3. Bookkeeper/Designee notifies Club Advisor that the fundraiser has been approved. Bookkeeper/Designee provides the appropriate cash receipt forms to the Teacher at that time and provides Club Advisor with instructions on how the cash must be accounted for.
4. Club Advisor collects money from the fundraiser, filling out the appropriate paperwork as instructed by the Bookkeeper/Designee. If the fundraiser will run for longer than a week, the Club Advisor must summarize the receipts on a weekly basis and submit the information to the Bookkeeper/Designee, along with all monies collected.
5. Club Advisor turns money, with appropriate documentation, into the Bookkeeper/Designee.

CASH COLLECTION PROCEDURES

1. All cash received from school sanctioned activities must be secure in the school safe. This must be done immediately following the activity.
2. All cash must be receipted, i.e. ticket sales, cash register or hand written receipts. Two people must count the funds to confirm deposit amount and initialed by both parties that verified the deposit amount. Provide a copy of this deposit slip to the Bookkeeper/Designee the next morning.
3. Bookkeeper /Designee verifies that the form and actual amount turned in agree. Discrepancies should be reconciled with the responsible party immediately.
4. All cash received from dues, sales, fund raising, etc. by the office from an ASB organization or club will be receipted by the school Bookkeeper/Designee. The receipt will show the amount, the source, the person who deliver the money, the date and the account to which it deposited and whether or not it is cash or check. The advisor will receive a copy of the receipt.
5. School Bookkeeper/Designee reconciles cash vs. check composition of deposit between receipts and money on hand for deposit. Do not cash checks. Money collected is to be deposited exactly as received.
6. Endorse the back of each check with a stamp that reads as follows:
"For deposit only, (account number), (school name)."
7. Place all cash, receipts and supporting forms in a locked, secure location.
8. It is the responsibility of the principal to see that bank deposits are made in a timely manner:

BANK DEPOSIT PROCEDURES

1. Enter deposits into Quicken or appropriate software.
2. Complete a bank deposit slip. Make copy of deposit slip and attach backup for all receipts including copies of checks deposited. The deposit should be taken to the bank weekly, and
 - o Within one business day from when total receipts are in excess of the following limit:

• Elementary Schools	\$1,000.00
• Middle Schools	\$2,000.00
• High Schools	\$10,000.00

SECTION THREE
DISBURSEMENTS

Section 3: DISBURSEMENTS

It is the Principal, Advisor and Bookkeeper/Designee's responsibility to make sure that disbursements are appropriate in nature to the activity account. All parties should be familiar with the *Appropriate Uses of Student Body Funds* section of this handbook before disbursing funds from the student body accounts. For examples of inappropriate or prohibited uses of student body funds, see the *Frequently Asked Questions* in this handbook. If you cannot determine whether a use is appropriate using the guidance in this handbook, please contact the Business Department.

DISBURSEMENT GUIDELINES

- Prepare checks in strict numeric sequence to pay original invoices by the due date and in time to take advantage of any cash discount offered.
- Do not write checks which are not adequately covered by cash in the checking account.
- Do not write checks which would cause an individual student body fund to be negative, without obtaining the Principal's specific written authorization.
- Do not make payment to vendor without a detailed original invoice.
- Do not make payment for reimbursement without a detailed receipt with location, date, purpose and who involved.
- If any error is made in writing a check, do not erase or alter it; mark it "VOID" tear out the signature portion and file the check with other checks in numerical order. Be sure voided checks are entered in Quicken or appropriate software.
- An issued check is to be voided if the check has been lost or never received and needs to be reissued. A VOID must be entered in the Quicken system or appropriate software.
- All contact with the banking institute will go through the Business Office. For example, ordering checks, stop payments, inquiries about bank statements, etc.

DISBURSEMENT DOCUMENTATION REQUIREMENTS

Never write a check without adequate documentation and approval. If the vendor requires prepayment, the Club Advisor must bring an invoice or other receipt to you for documentation within 48 hours.

1099 REPORTING

All invoice/payments to serried contractors must be processed through the District Business Office each year. Payments must be reported regardless of the amount paid. The District will determine whether an individual contractor must be issued a Form 1099. Note that the amounts to be reported are for the calendar year, not the school year. All payments that require a 1099 must be paid through the district. Student Body Funds are not to be used to pay service contractors that require a 1099.

PETTY CASH

Petty cash reimbursement must be requested through the District Business Office. Petty cash is not ASB funds.

To replenish petty cash , the bookkeeper/designee must send a purchase order along with all of the receipts that balance the petty cash purchases to the Business Office. Missing receipts will not be processed.

See separate guideline for petty cash.

SECTION FOUR

FINANCIAL ACCOUNTING, AUDITS AND RECORD RETENTION

Section 4: FINANCIAL ACCOUNTING, AUDIT and RECORD RETENTION

ADJUSTMENTS

An adjustment usually occurs when reconciling the bank statement. For all entries involving an adjustment to the bank account:

- Enter in Quicken or appropriate software as a BANK ADJUSTMENT, noting the reason for the adjustment with the appropriate date.
- Attach any backup documentation to the Bank Statement
- File

BANK ACCOUNT RECONCILIATION

All bank statements should have a cutoff date of the last day of the month.

1. Bank reconciliations must be performed in Quicken or appropriated system by the 15th of each month.
2. Print a bank reconciliation summary monthly for each bank account.
3. Print a list of Outstanding Checks from the Reports option.
4. Bundle together:
 - Bank Reconciliation Report / Monthly Statement Report
 - List of Outstanding Checks
 - Bank Statement
 - Report of expenditures by vendor
 - Report of revenues by customer
 - Report of transfers (if applicable)
5. Present the documentation to the Principal for review, approval, signatures and date.
6. Send approved, signed copies of the following documents to the Business Office by the end of each month:
 - Bank Reconciliation Report
 - List of Outstanding Checks
 - Copy of Bank Statement
 - Electronic copy of the Reconciled Quicken/appropriated software's Register
 - Report of expenditures by vendor
 - Report of revenues by customer
 - Report of transfers (if applicable)
7. File the original documentation in the appropriate location.

FINANCIAL STATEMENTS

The Bookkeeper/Designee is responsible for providing financial reports to the Principal, advisors, coaches, district business office and district auditors. The financial statements include:



- Bank reconciliation report
- General ledger report of all ASB transactions in all activity accounts (receipts, distributions, and transfers),

The Principal is responsible for reviewing and approving the monthly financial statements prior to distributing them to club advisors and other interested individuals.

AUDIT PREPARATION

Each year the student body account will be audited by the District Business Office staff and Outside Audit Firm. The purpose of the audit is to make sure that internal controls are in place and working properly to safeguard the Student Body Accounts. Secondary goals of the audit include providing training opportunities for Bookkeepers / Designees, and gaining insight into ways we may be able to improve our controls or revise them to make them work in your school. All Schools will be audited each year. Internal audits will occur at random and could be unannounced.

To prepare for the audit you should do the following:

1. Review student body handbook and board policies regarding student body accounting.
2. Review and implement corrective of prior year's auditor's report and internal control report.
3. Prepare the following items and have them available for review:
 - Cash disbursements
 - Cash receipts
 - Cash receipt tickets/deposits
 - Cancelled checks
 - Sequential List of Checks by check number
 - Sequential List of Receipts
 - List of adjustments
 - List of transfer
 - Bank statements/reconciliations
 - Paid invoices, check requests, receiving records, and requests.
 - Student Body Books

RECORD RETENTION POLICY

DISTRICT BUSINESS DEPARTMENT RESPONSIBILITY

The Business Department will retain the following permanently, in locked, archived room:

- Annual Financial Reports
- Copies of Management Letters
- Trust records

SCHOOL RESPONSIBILITY

The following documents must be retained for five years:

- Cancelled checks
- Cash Receipt tickets
- Paid invoices
- Bank account reconciliation
- Fund adjustment documents
- Report of revenues by customers
- Report of expenditures by vendors
- Report of transfers
- Cash Disbursements
- Cash Receipts
- Petty cash

SECTION FIVE

FREQUENTLY ASKED QUESTIONS

Section 5: FREQUENTLY ASKED QUESTIONS (FAQ)

USE OF STUDENT BODY FUNDS

My Principal would like to use student body funds for a staff appreciation luncheon. Is this permitted?

In general, the answer is no. Student body funds can't be used for staff member purchases, such as appreciation lunches or staff meetings, office equipment or coffee room supplies.

There are limited circumstances where a student club may want to recognize or reward a group of staff members, but this must be initiated and approved by the students in the club. An example of this is when the dance team wishes to thank the custodians for their extra efforts in cleaning up after their practices, by buying them pizza.

The Varsity football coach turned in a travel reimbursement request for a scouting trip. May I reimburse him out of student body funds?

No. Travel reimbursements for athletic funds should not be paid out of student body funds unless the travel was for a trip that students attended. For instance, reimbursing travel for an out of town athletic event, when the coach is accompanying the team, is permitted. Traveling for scouting trips cannot be reimbursed out of student body funds.

You may reimburse these types of travel out of your district athletic fund, if approved by the Principal.

Four of our basketball coaching staff members attended the OSAA state basketball tournament in Eugene this year. They turned in reimbursement requests for lodging, meals and mileage to this event and asked me to reimburse it out of the Boys' Basketball fund. Our team did not make the playoffs this year. Is this an appropriate use of student body funds?

No. Staff travel can only be reimbursed using student body funds when the coaches travel with the team to out of town athletic events. Because the team did not participate in the tournament, student body funds cannot be used.

You may reimburse this type of expense out of your district athletic fund, if approved by the Principal.

During our Volunteer Appreciation luncheon, all volunteers were given a small plant in appreciation of their help. Is this OK? Also, can I pay for the plants out of student body funds?

Yes, through district's funds. Small gifts are permitted to show appreciation. This is because a small gift is not considered to be an equivalent to cash as a gift certificate would be. However, this should not be paid for from student body funds because it does not meet the definition of an appropriate use of student body funds.

CASH DISBURSEMENT DOCUMENTATION REQUIREMENTS

This afternoon, one of our club advisors came to me with a request for payment to a vendor for services, but did not have an invoice or other documentation. She told me that she had to have a check immediately, and would bring an invoice to me later. Should I cut the check?

You should not write a check without proper documentation. Club advisor fill out a Check Request Form stating the purpose of the event. The request is then authorized and signed by the Principal before a check is written. The Club Advisor is required to return the documentation within 48 hours. This should only be done as a last resort.

GIFT CERTIFICATES

We purchased gift certificates for some of our volunteers and staff members who stayed late and helped clean up after a school dance. Is this OK?

No. Gift certificates cannot be purchased to compensate any individual for time or extra effort spent during a school sponsored event. This includes volunteers, students and all district employees.

A classroom teacher purchased ten \$5 gift certificates to an ice cream shop as rewards for a classroom spelling bee. Is this OK?

Yes. Small gift certificates can be purchased to be used for student rewards or prizes for classroom or extracurricular activities. Some examples include a door prize at a student activity night, or as prizes for classroom or extra-curricular activities. If you are not sure whether a planned use qualifies, please contact the Business Department.

Our track coach handed out \$25 gift certificates to several students who helped with event timing at our latest track meet. Is this OK?

No. This would be considered "compensation for time spent", rather than a reward or prize. An acceptable alternative would be to give all the helpers a school t-shirt or something small from the student store.

GIFTS AND USE OF PERSONAL CREDIT CARDS

One of our teachers purchased classroom supplies using his personal Visa card and has asked to be reimbursed from her classroom account. This card earns airline miles for every dollar spent. May I reimburse him?

No. It is an Oregon Ethics violation to obtain personal gain due to being a public employee. This includes receiving personal airline miles for purchases made on behalf of the school district.

One of the parents in our school wants to give \$100 to her son's teacher in appreciation of her hard work. Is she permitted to accept this gift?

No. Under Oregon ethics rules, government employees may not accept gifts or gratuities, other than those that are inconsequential or of minimal value (less than \$25). However, if the parent would like to donate the amount to the teacher's classroom fund, the teacher would be allowed to use these funds to benefit purchase items to benefit the students in her classroom.

W9's & 1099's & Why We All Care!

W9 Form:

A W-9 form is used to collect information about a person or business that can be used by the payer (RSD) to complete an informational report for the IRS, such as a 1099-MISC form.

Requiring that EVERY payee (vendor) complete the form W-9:

- Gives RSD all of the information needed to file that info with the IRS and shows that we are working with reputable vendors.
- Shows the vendor that RSD is living up to their end of the bargain with the IRS and that income paid to you will be reported to the agency!

W9's & 1099's & Why We All Care!

1099 Tax Form:

A 1099 form is used for various reasons, but it typically is given to an independent contractor — also known as a [freelancer](#) — as a record of the income that he or she received from a particular business (think W-2 for vendors)

The IRS requires every payer (recognized by the Taxpayer Identification Number or TIN — so RSD and the school ASBs are ONE payer) to report income paid to vendors on a 1099 if the payments exceed \$599.99 over the course of a tax year (January 1 – December 31).

SO!!! If each middle school pays Joe Smith \$200 out of their ASB for school spirit T-Shirts at the beginning of the year the district must issue Mr. Smith a 1099 for \$600.00 (the total of all school payments)

W9's & 1099's & Why We All Care!

“New” Procedures for ASB Payments regarding W9s:

- Before you cut a check to ANY Payee, please verify that there is a W-9 on file for them
 - If the vendor is set up in iVisions, we have a W9 on file
 - Request a W9 from the payee & keep it on file
 - Employee and Parent Reimbursements do NOT require a W9, as long as we can prove that the payment is for a refund or reimbursement!
- **At the end of the school year** (when you are done cutting checks out of the ASB, but before you leave for the summer):
 - Email a copy of the ASB report for the time period of January 1 – June 30th to Amy Ford (AP)
 - Check payments for the time period listed, in PAYEE ORDER!
 - Scan and Email all of the W9s that you have collected from payees to Amy Ford (AP)
- **In December before you leave for winter break:**
 - Email a copy of the ASB report for the time period of July 1 – December 31st to Amy Ford (AP)
 - Check payments for the time period listed, in PAYEE ORDER!
 - Scan and Email all of the W9s that you have collected from payees to Amy Ford (AP)

Request for Taxpayer Identification Number and Certification

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:

Individual/sole proprietor or single-member LLC

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

Other (see instructions) ▶ _____

C Corporation S Corporation Partnership Trust/estate

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

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

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type See Specific Instructions on page 2.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally 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		
	-	
	-	
or		
Employer identification number		
	-	
	-	

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here	Signature of U.S. person ▶	Date ▶

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, payments made in settlement of payment card and third party network transactions, 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

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 this page), 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 SSA 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, apply for a TIN and 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 U.S. 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 items 1, 4, or 5 below 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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

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 made in settlement of payment card and third party network transactions, 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.

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 2.

***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, 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 (TIGTA) 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.

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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ²
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations 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 Regulations 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.

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. commonwealths and 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.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. REYNOLDS SCHOOL DISTRICT 1204 NE 201ST AVE FAIRVIEW, OR 97024		1 Rents \$	OMB No. 1545-0115 2015		Miscellaneous Income	
		2 Royalties \$	Form 1099-MISC			
PAYER'S federal identification number 93-6000836		RECIPIENT'S identification number		3 Other income \$	Copy B For Recipient	
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Joe Smith		5 Fishing boat proceeds \$		4 Federal income tax withheld \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	6 Medical and health care payments \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
15a Section 409A deferrals \$	15b Section 409A income \$		7 Nonemployee compensation \$ 600.00			8 Substitute payments in lieu of dividends or interest \$
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			10 Crop insurance proceeds \$
			11			12
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no. \$	
				18 State income \$		

DETACH BEFORE MAILING
MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. REYNOLDS SCHOOL DISTRICT 1204 NE 201ST AVE FAIRVIEW, OR 97024		1 Rents \$	OMB No. 1545-0115 2015		Miscellaneous Income	
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PAYER'S federal identification number 93-6000836		RECIPIENT'S identification number		3 Other income \$	Copy B For Recipient	
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Joe Smith		5 Fishing boat proceeds \$		4 Federal income tax withheld \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	6 Medical and health care payments \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
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			11			12
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no. \$	
				18 State income \$		

Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions to Form 8938.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc.

1099-MISC / COPY B

Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

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Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

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Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

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Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

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Reynolds School District #7

Request to Conduct Fundraising Activities Form

This form is to be used by clubs or other groups planning to conduct fundraising activities

Name of Club/Organization Conducting Fund raising Activity:	
Date (s) and Time (s) of Fundraising Activity:	
Location of Fundraising Activity:	
Describe the Fundraising Activity:	
For What Purpose is the Fundraising activity being conducted?	
Who is responsible for the fundraising activity? Name / Phone Number:	

Approved by Principal: _____ Date: _____

Money raised, donations, etc. has been submitted to Bookkeeper's Office.

Deposit Amount: \$ _____ Date: _____

Reynolds School District #7 Fundraising/Activity Receipt Report

This form is to be used by clubs or other groups to recording receipts for any event. Instructions: This form is to be filled out at either the completion of an activity or, if the fundraiser occurs over a longer period of time, on a regular basis and submitted with the receipts to the Bookkeeper.

NEVER DEPOSIT TO A PERSONAL ACCOUNT!

1. If given a cash box for change, count change before sales begins. if there is a discrepancy, notify the bookkeeper.
2. At the close of sales, arrange money in denominations indicated above.
3. Place all bills face up and in the same direction.
4. Count and enter amounts on the Activity Receipt Report form.
5. Rolled coins. Do not open rolled coin unless needed.
6. Sign this report as seller or advisor below and return with deposit to bookkeeper.

Club: _____ Event: _____

Advisor: _____ Event Date: _____

CHECK: (#) _____ Checks _____ TOTAL CHECKS: \$ _____

CASH _____ X 100's = _____
 _____ X 50's = _____
 _____ X 20's = _____
 _____ X 10's = _____
 _____ X 5's = _____
 _____ X 2's = _____
 _____ X 1's = _____ TOTAL CASH: \$ _____

COIN: _____ x 1's = _____
 _____ X .50 = _____
 _____ X .25 = _____
 _____ X .10 = _____
 _____ X .05 = _____
 _____ X .01 = _____ TOTAL COIN: \$ _____

TOTAL CHECKS/CASH/COIN: \$ _____

Verify By: _____ Signature: _____ Date: _____ LESS TILL CHANGE: (_____)

Advisor Name: : _____ Signature: _____ Date: _____

DEPOSIT TOTALL :\$ _____

Bookkeeper/Designee: _____ Received Date: _____

Reynolds School District #7
FUND RAISING APPLICATION FORM

Student organizations wishing to conduct fundraising activities on or off school must complete the Fund Raising Application Form for Principal's review and authorization.

Date of Request: _____

Name of Requestor: _____ Phone: _____

Name of Organization: _____

Start Date of Fundraiser: _____ End Date of Fundraiser: _____

Description / Purpose of Fundraiser: _____

Proceeds go to: _____

Location of proposed fundraiser: _____

Estimate of amount to be raised: _____

Proceeds will be deposited to Account Number: _____

Principal's Signature: _____ Date: _____

Reynolds School District #7 Personal/Professional Services Agreement

TIDS AGREEMENT, entered into by and between the Reynolds School District #7 ("RSD") and ("Contractor"), and in consideration of the following covenants, conditions, and considerations:

WITNESSETH:

1. The contractor shall provide RSD with the following information:
 - a. Full Name:
 - b. Mailing Address:
 - c. Telephone Number:
 - d. Federal Tax ID No.: or Social Security No.:
 - e. Business Designation (check one):

Individual	Sole proprietorship	Partnership	Corporation	Other
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Payment information will be reported to the IRS under the name and taxpayer I.D. number provided above. We are required by the Internal Revenue Service to obtain this information in order to report income paid to you by the District. If the information is not provided, we will be required to withhold 31 % of all future payments made to you. I099 Withholding Exemption: If exempt from backup withholding (form 1099 reporting), check here and circle your qualifying reason below:

 - i. Corporation
 - ii. Tax Exempt Charity under 501(a), or IRA
 - iii. The United States or any of its agents or instrumentalities
 - iv. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions
 - v. A foreign government or any of its political subdivisions
 - vi. District will deduct taxes from pay, which will occur monthly
 - f. Does contractor now have, or have had within the prior year, contracts with other persons or entities to perform services similar to the services being performed hereunder? Yes: No: N/A
 - g. Does Contractor have current statutory Worker's Compensation Insurance coverage for all persons performing services under this contract? Yes: No: N/A
2. Statement of Work: Contractor agrees to perform the following services for the District (please be specific as to nature and dates of performance and expected time involved) (Attach an exhibit if needed):
3. The date for completion of performance shall be:
4. Contractor shall be compensated in the manner provided in either subsection (a) or (b) below, whichever is completed.
 - (a) The entire, agreed-upon compensation for the services to be performed under this contract is: to be paid according to the following schedule of payments:

(Use additional sheets if necessary.)
 - (b) If services are to be charged at a periodic rate, what is the rate charged and period: per . What is the total estimated compensation: \$. Additional description of pay if applicable:

If it appears during the course of this contract that the actual compensation will exceed the estimated amount, the contractor shall notify the RSD Fiscal Department in writing. No payment in excess of the total estimated compensation shall be paid unless the Contractor has notified the Fiscal Office of the increase in time required to complete the services, and received approval of Fiscal Office to perform services up to the newly approved contract time.

Exhibits. As a condition to receiving the compensation above, the Contractor shall provide, in addition to the services above stated the following additional documents or reports relating to the service performed:

(Check all that apply)	Exhibit A- Statement of Work	Exhibit B- Contractor's Proposal	
	Exhibit C- Insurance Requirements	Other (describe below):	

If RSD is required by law to withhold any monies from Contractor, e.g., PERS, such withholding shall be deducted from the amount of compensation due to Contractor and the balance shall be paid to Contractor. Contractor must submit an invoice to RSD Director of Business Services as an application for payment. The invoice shall itemize Contractor's charges and expenses.

5. If total compensation is in excess of \$5,000, as stated in Section 4(a) above, or the estimated charges based upon the rate charge and anticipated time involved as stated in Section 4(b) above exceed \$5,000, this contract shall not be binding upon RSD until approved by the RSD Board of Directors.

If compensation is to be paid as stated in Section 4(b), and it appears that the total payments under this Agreement shall exceed \$5,000, Contractor shall notify the RSD Director of Business Services. The Director shall present this Agreement to the RSD Board of Directors for approval of compensation in excess of \$5,000. No compensation shall be due or payable to Contractor in excess of \$5,000 (in the aggregate) unless the RSD Board of Directors approves this Agreement.

6. Unless Contractor is a sole proprietorship, prior to performing any labor for this Contract, Contractor shall file with RSD Director of Business Services a certificate of insurance evidencing that the persons performing services under this Contract are covered by the Contractor's statutory worker's compensation insurance. Contractor shall maintain such coverage during the term of this Contract.

7. Contractor is being employed as an independent contractor to provide the services stated in Section 2 above. The compensation paid to Contractor shall be for all materials, supplies, and labor required, necessary or convenient for Contractor to provide services to RSD. Contractor shall be responsible for, and shall indemnify and hold RSD harmless from any governmental assessments resulting from Contractor's services or compensation, including but not limited to income tax, social security, worker's compensation, or employment insurance. RSD shall not have the right to direct or control the manner of Contractor's performance. RSD expressly disclaims any acts by its employees who attempt to direct or control Contractor's manner of performance; Contractor shall notify RSD Director of Business Services should any RSD employee make an attempt to exercise direction or control over Contractor.

8. Contractor covenants and warrants to RSD that Contractor is an independent business, has performed such services for others in the past or is now performing such services for others, and is skilled and duly qualified to provide the services required under this Agreement.

9. Contractor shall indemnify, defend, and hold RSD harmless from any claims, actions, demands, losses, or costs (including attorney fees) arising out of or resulting from any act or omission by Contractor.

10. Contractor warrants to RSD that it/he/she has general liability insurance coverage in excess of \$200,000 per person, \$300,000 per occurrence, and \$50,000 property damage, and that Contractor shall maintain such insurance during the term of this agreement or for such longer time as RSD may request at the time of execution hereof.

(Initial if applicable.) Contractor warrants to RSD that it/he/she has professional malpractice insurance coverage for any errors or omissions by Contractor for the type of services being performed under this Agreement, with limits not less than \$300,000 per occurrence.

11. Contractor acknowledges that RSD is a public entity, and that persons or entities contracting with public entities are subject to certain state or federal law, rules, or regulations. To the extent any state or federal law, rule, or regulation is applicable to this Agreement, it is hereby incorporated by reference as if stated herein. It shall be Contractor's responsibility to become acquainted with the applicable laws, rules, and regulations, and Contractor shall indemnify and defend RSD in the event Contractor fails to comply with any applicable state or federal law, rule or regulation.

12. In the event that the District is not adequately funded or funds are cut back, the District reserves the right to cancel all. Or part of this contract.

13. This contract may be terminated by either party with a 30-day written notice.

IN WITNESS WHEREOF, the parties do execute this Agreement, and except as provided above, the undersigned warrant to the other that they are executing this agreement pursuant to authority.

REYNOLDS SCHOOL DISTRICT #7:

CONTRACTOR:

Director of Business Services

Contractor

Date Signed

Title

Date Signed

(If needed, board approval date _____)

Employee Reimbursement Request Guidelines & Requirements

In order for Reimbursement Requests to be approved and processed there are certain guidelines that **must** be followed prior to sending the request to Accounts Payable. If these requirements are not met the request will be sent back and payment may be delayed.

Note that expenses must be pre-approved by your Director!

Reimbursement Request Forms and the Intradistrict Mileage Chart can be found at <http://www.reynolds.k12.or.us/district/accounting>

All Requests Must Have

- General employee information
 - Name
 - Address
 - PEID
 - Building/Department
 - Month/Year of expenses
- Description *and* reason for the expenses. (What were the supplies/snacks/meal for? Where did you travel to and why did you need to travel there? Who was your meeting/lunch/dinner with?)
- All backup documents need to be attached
 - All *original* receipts for purchases must be attached and must be **itemized**
- Employee Signature & Date
- Principle/Director Name, Signature & Date
- Valid account codes *with* available budget

Travel

If you are submitting a request due to traveling, these requirements must be met:

- Reason for your travel
 - If travel is part of your regular district duty (e.g., IT, Transition Specialist) you need to note that on your form, what buildings you went to and why

Employee Reimbursement Request Guidelines & Requirements

- If you attended a conference, you need to attach proof of attendance (certificate, name tag, agenda, etc.)
- If you went to the store/bank, explain why
- Routes showing proof of mileage for *any* location that is **not** a RSD location
 - Use Google/MapQuest to show your route/mileage
 - Do not use your home address as a starting/ending point – you must use your RSD building location (even if you left from home!)
 - If you are traveling between RSD locations, no map is required, but you must use the standard Intradistrict Mileage Chart, which can be found at www.reynolds.k12.or.us/district/accounting

Meals

If you are submitting a request for meals, these requirements must be met:

- Original receipt of what you ordered must be **itemized** – we *cannot* accept just the transaction receipt showing the total amount paid
- Maximum tip to be reimbursed is 15%
- No alcohol

Supplies/Online Orders

- Any purchases made at a store or online must have an accompanying original receipt that is **itemized**
- Ordered items must be shipped to your RSD location, not your home
- We do not reimburse for Washington sales tax

Employee Reimbursement Request Guidelines & Requirements

Additional

- Do **not** use any personal rewards cards:
 - Safeway, Fred Meyer, savings cards, etc.
 - Reward Credit Cards for cash back, mileage, points, etc.
- Turn in form **monthly** – do not accumulate and combine months' worth of expenses

Once your form is *complete*, turn it into Accounts Payable in the District Office for processing.

All reimbursement requests are due by the 5th of the month following that months expenses. Reimbursement checks will be distributed on payday with your monthly paycheck. In special circumstances reimbursement requests will be processed with the weekly AP check run.

Petty Cash

Petty cash reimbursement must be requested through Accounts Payable. Petty cash is not ASB funds.

Petty Cash Guidelines

- Applicable to employees of the district only
- Use to reimburse for pre-approved small items of incidental expenditure only
- The following items cannot be reimbursed via petty cash:
 - Travel and subsistence
 - Hospitality or entertaining
 - Uniforms
 - Telephone costs
 - Equipment
- The money should be kept in a locked petty cash box under the control of the principal or designee. Keep the petty cash fund secure by:
 - Not allowing other persons access to the petty cash box
 - Locking the petty cash box when it is not being used
 - Putting the petty cash box in the locked desk drawer at all times
- Record all petty cash transaction in the petty cash book/Excel daily
- Balance the petty cash book/Excel at least weekly
- Check the balance in the petty cash book/Excel against the amount remaining in the petty cash box
- Purchases made using petty cash must not be greater than \$50.00
- You must receive a receipt with every purchase
 - Missing receipts will not be processed

Replenishing Petty Cash

- Submit a purchase requisition. You must have a PO for the amount of petty cash you are requesting to be reimbursed for
- All of the receipts must balance the petty cash purchases
- Scan and attach all receipts to the PO
- Send all original receipts/documents to Accounts Payable for processing
 - Missing receipts will not be processed

Opening PO Reports

To see reports for your school/DAC follow these steps.

In the iVisions Web Portal: My Workflow > Purchasing & Payables > Reports

- Choose the report Vendors/Purchase Orders

The screenshot displays the Reynolds School District iVisions Web Portal interface. The header includes the Reynolds School District logo and the text "iVisions Web Portal Online Workflow and Employee Self Service". The navigation bar shows "Home Employee Resources My Workflow Encumbrance Detail". The date is "Tuesday, July 29, 2014" and the user is "Amy Ford Logout".

The main content area is titled "iVisions Enterprise Display" and shows the configuration for a report. The group is "Reynolds FY1415 FY: 2015 DAC: RSD District Office".

Selection Criteria:

- Vendor Type: All
- Vendor Name: All
- Project: All
- Order Type: All
- PO Status: All
- DAC: All
- Requester: All
- Ship To Location: All

Report Type:

- Vendor PO Totals
- Vendor PO History
- PO Pay History and Encumbrance
- PO Aging As of Date: 7/29/2014

A "Show Report" button is located at the bottom of the configuration area.

- Change Order Type to Blanket or Purchase Order if you only want to look at one type
- Choose PO Status as Open
- Choose your DAC (can only run one DAC at a time, or All DACs)
- Leave all other selections as All
- Check the box next to PO Aging and change the date, if desired.
- Click OK

Checking Payments Against a PO

Follow these steps to check if a payment has been made against your PO.

In the iVisions Web Portal:

- Click on Purchasing & Payables – Purchasing – Control Panel
- Enter the PO number and click Apply
- Click on the line below with the PO information ONCE to highlight it yellow
- Click on Actions and choose “Print PO Pay History Report”

The screenshot shows the iVisions Web Portal interface. The main content area is titled "Print PO Pay History Report" and displays a table with the following data:

Req. No.	Req. Date	Req. App.	Vendor Name	PO No.	R	PO Date	Amount	Status	Next Approver	DAC	Request
5269	06/26/2012	Yes	ROYAL COMMERCIAL EQUIPMENT	130685	0	07/26/2012	\$25,000.00	Open	AP	RSD Nutrition	Kim Lind

Checking Payments Against a PO

The following report will pop up

MULTNOMAH COUNTY SCHOOL DISTRICT #7

Purchase Order Pay History and Encumbrance
Fiscal Year: 2012-2013

P.O. No.	Name of Vendor	P.O. Date	Original Amount	Requester	Project	Order Type		
1662	297.3100.0322.041.000.000	1	Invoice: 71182	Voucher: 1049	Check: 256889	08/10/2012 \$1,008.58		
1662	297.3100.0322.041.000.000	1	Invoice: 71228	Voucher: 1053	Check: 256942	08/16/2012 \$224.40		
1662	297.3100.0322.041.000.000	1	Invoice: 71238	Voucher: 1053	Check: 256942	08/16/2012 \$527.47		
1662	297.3100.0322.041.000.000	1	Invoice: 71040	Voucher: 1043	Check: 256809	08/02/2012 \$256.75		
1662	297.3100.0322.041.000.000	1	Invoice: 71117	Voucher: 1043	Check: 256809	08/02/2012 \$160.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71069	Voucher: 1043	Check: 256809	08/02/2012 \$140.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71290	Voucher: 1076	Check: 256176	09/06/2012 \$413.49		
1662	297.3100.0322.041.000.000	1	Invoice: 71354	Voucher: 1076	Check: 256176	09/06/2012 \$214.28		
1662	297.3100.0322.041.000.000	1	Invoice: 71363	Voucher: 1076	Check: 256176	09/06/2012 \$200.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71240	Voucher: 1076	Check: 256176	09/06/2012 \$1,995.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71324	Voucher: 1076	Check: 256176	09/06/2012 \$300.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71274	Voucher: 1076	Check: 256176	09/06/2012 \$239.66		
1662	297.3100.0322.041.000.000	1	Invoice: 71151	Voucher: 1076	Check: 256176	09/06/2012 \$299.44		
1662	297.3100.0322.041.000.000	1	Invoice: 71131	Voucher: 1043	Check: 256809	08/02/2012 \$238.78		
1662	297.3100.0322.041.000.000	1	Invoice: 71130	Voucher: 1043	Check: 256809	08/02/2012 \$188.30		
1662	297.3100.0322.041.000.000	1	Invoice: 71392	Voucher: 1086	Check: 256291	09/13/2012 \$393.51		
1662	297.3100.0322.041.000.000	1	Invoice: 71424	Voucher: 1109	Check: 256569	09/27/2012 \$160.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71445	Voucher: 1109	Check: 256569	09/27/2012 \$138.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71442	Voucher: 1179	Check: 257558	11/29/2012 \$553.10		
1662	297.3100.0322.041.000.000	1	Invoice: 71542	Voucher: 1144	Check: 257058	10/25/2012 (\$20.00)		
1662	297.3100.0322.041.000.000	1	Invoice: 71511	Voucher: 1144	Check: 257058	10/25/2012 \$620.06		
1662	297.3100.0322.041.000.000	1	Invoice: 71475	Voucher: 1121	Check: 256789	10/11/2012 \$160.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71518	Voucher: 1121	Check: 256789	10/11/2012 \$140.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71519	Voucher: 1121	Check: 256789	10/11/2012 \$120.00		
1662	297.3100.0322.041.000.000	1	Invoice: 71505	Voucher: 1158	Check: 257360	11/15/2012 \$623.48		
1662	297.3100.0322.041.000.000	1	Invoice: 71880	Voucher:	Check: 0	\$181.40		
1662	297.3100.0322.041.000.000	1	Invoice: 71879	Voucher:	Check: 0	\$365.75		
PO Totals:						\$25,000.00	\$9,294.30	\$15,705.70
Grand Totals:						\$25,000.00	\$9,294.30	\$15,705.70

End of Report

Printed: 1/15/2013 2:07 PM Report: N:\Visions.rpt\APPOPayHistory 2.5 Page: 2

This shows all of the invoices that have been paid, the check number they were paid on, and the date & amount paid.

You can see the bottom two invoices say “Check: 0” – this means that Accounts Payable has entered the invoice in the payables system, but no check has been cut yet.

- Reasons a check has not been cut:
 - An invoice has been received from the vendor but the receipt has not been received/attached to the PO
 - The invoice is waiting for the Thursday check run
 - The vendor is paid off of a statement and the statement has not yet arrived (see list below)

Checking Payments Against a PO

Vendors Paid Off Statements

- AMAZON
- BEST BUY
- CARQUEST
- FRED MEYER
- HOME DEPOT
- J THAYER
- LOWES
- NAPA
- OFFICE DEPOT
- OFFICE MAX
- STAPLES
- TARGET

****INVOICES ARE REQUIRED, BUT PAYMENT IS MADE ONCE PER MONTH AGAINST STATEMENT**

Cash Collection

All cash received must be secured in the school safe.

All cash must be receipted:

- The receipt must show the amount, the source, the date, the account to which it is to be deposited and whether it is cash or check
- Two people must count the funds to confirm deposit amount and initialed by both parties that verified the deposit amount

ASB Funds

All cash received from dues, sales, fund raising, etc., by the office for the ASB are to be deposited by each school (refer to FEE SCHEDULE for information on basic fees/whether they are ASB)

- Endorse the back of each check with a bank account stamp or by writing the following:
 - “For Deposit Only, (ACCOUNT NUMBER), (SCHOOL NAME)”
 - Complete a bank deposit slip
 - Make copy of deposit slip and attach backup for all receipts, including copies of checks
 - The deposit should be taken to the bank weekly
 - Or, within one business day from when the total receipts are in excess of the following limit:
 - Elementary Schools \$1,000.00
 - Middle Schools \$2,000.00
 - High Schools \$10,000.00
 - Place all cash, receipts and supporting forms in a locked, secure location
 - It is the responsibility of the principal to see that bank deposits are made in a timely manner
- ❖ *If your school does not have an ASB account, please contact **Mail RSD Accounting** for special instructions*

District Funds

Cash received for the District is to be sent to the Finance Department in the District Office for deposit.

- Refer to FEE SCHEDULE for information on which fees go to the District

Fee Schedule

July 1, 2014 through June 30, 2015

<u>NOTE</u>					<u>Account Code</u>
D	Transportation		35.87	per hour	Various depending on purpose and budgeted allocation and sources
	Mileage		1.03	per mile	
D	Custodial & Nutrition Staff Use		35.00	per hour	100.0000.1911.091.058.000
D	Auto Dialer/Text Messaging/Email Communication System		1.50	per student	100.0000.1990.xxx.079.000
S	Student Planner & ID Card				
	Planner Replacement		5.00	per replacement	ASB
	ID Card Replacement		3.00	per replacement	ASB
	Plastic Pouch Replacement		1.00	per replacement	ASB
	Lanyard Replacement		0.50	per replacement	ASB
S	PE Uniforms		18.00	per uniform	ASB
S	School Logo Attire				
	T-Shirts	(End of Year Discount \$2)	8.00	per shirt	ASB
	Sweatshirts	(End of Year Discount \$5)	25.00	per shirt	ASB
	Athletic Sweatshirts		25.00	per shirt	ASB
D	Instrument Rentals				
	Middle School		15.00 - 50.00	per instrument/ per month	100.0000.1913.091.000.000
	Recorder (Music)		5.00	per recorder	261.0000.1914.xxx.494.000
S	Yearbook				
	Middle School	(Fall Payment Discount \$3)	15.00	per book	ASB
	High School	(Price Increase after December 20th \$5)	40.00	per book	ASB
S	Study Center				
	Middle School	(If available)	20.00	per student	ASB
D	Driver's Education	Reduced based on Lunch Program	210.00	per student	251.0000.1990.091.000.000
D	Challenge Day Program	All Secondary	5.00	per student/ per year	100.0000.1996.091.000.000
D	Early Entry Assessment		150.00		100.0000.1319.091.000.000
D	Athletic User Fee				
	<u>Lunch Program</u>	<u>Middle School</u>	<u>High School</u>		
	Free	10.00	30.00	per activity	100.0000.1740.091.000.000
	Reduced	20.00	60.00	per activity	100.0000.1740.091.000.000
	Regular	40.00	120.00	per activity	100.0000.1740.091.000.000
		(Max of \$300.00 per family per year)			
	At Cost Items Include:				
D	Lost Textbooks				100.0000.1990.091.000.000
D	Lost Library Books				100.0000.1990.091.000.000
S	New Code of Dress Items				ASB
S	Uniform Replacement				ASB
S	Logo Gear				ASB

NOTE School (S) fees are to be deposited by each school into their ASB account.
District (D) fees are to be collected and sent to the Finance Department for deposit.

---- All money is to be collected based on approved district guidelines. Refer to Finance Department Guideline handbook ----

Collecting Fees

These steps are very important to follow as this process is part of the audit review

There are two different options available for collecting fees.

Option #1

You can keep the funds **separate** from your ASB and write a receipt to every parent that comes in to pay the fees (this needs to be done in a *separate* receipt book specifically provided for the challenge day/communication fees).

- Parents would need to pay fees separately.
 - If they wanted to pay by check, they would need to write one check to RSD # 7 for the challenge day/communication fee, and another check to your school to cover any additional fees charged. This will comply with the auditor requirements.
- You will need to turn in the funds to the district office *ASAP*.
 - Funds should be sent to the district office securely in a *locked*, red envelope bag.
 - Initial registration runs until 7:00 pm and the district office is closed, so please lock the funds in a secure area (such as a safe).

Option #2

You can collect the challenge day/communication fees from the parents using a class list to keep track of which child has paid (use an Excel spreadsheet or other method of your choice).

- At the end of the day, the secretary will issue **one** receipt to the person that collected the funds after the funds have been verified, counted and initialed by both parties.
 - Please note check number or cash next to the child's name on the class list so we will be able to match correct funds to each child paid.
- The class list will then be stapled to the **one** ASB receipt as back up for your deposit.
- You would then deposit the funds into your ASB checking account.
 - You will need to create new categories within your ASB strictly for challenge day and communication.

Collecting Fees

- You would then issue a check to RSD #7 for the *total* amount in the challenge day/communication categories. At the end of the registration period and at the end of the year, your total amount in these categories should be zero.
- Make sure to attach your backup documents (class list) with the check issued to RSD specifying the amounts and category for each student's fee.
- Please make weekly deposits, **or** within *one* business day from when the total receipts are in excess of the following (refer to ASB Accounting Manual for further details):
 - Elementary Schools \$1,000.00
 - Middle Schools \$2,000.00
 - High School \$10,000.00
- Once the funds are deposited at the bank, issue a check to RSD #7 immediately following the deposit to insure your challenge day/communication fee categories remains at a zero balance.
 - With that, please do not issue a check every time you receive a \$1.50 fee. Once the initial registration is complete, a weekly or even bi-weekly check issuance is okay (a guideline of \$10.00 was given last year before issuing a check to RSD #7)
 - At fiscal yearend (June 30), your challenge day/communication fee category balances have to be zero.

Budget Process

July 1, 2015 to June 30, 2016

The Reynolds School District prepares the budget in accordance with the following:

- Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of the budget. Public involvement in budget preparation is mandated by this law. Oregon Budget Law requires the budget be balanced. Projected resources, which include beginning balance plus new year revenues, must equal projected requirements in each fund.
- The Oregon Department of Education (ODE), through the administrative rule process, requires chart of accounts that is used to classify revenues and expenditures. The Reynolds School District appropriates its expenditure budget at the major function level. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.
- Governmental Accounting Standard Board (GASB) Statement 54, which defines the hierarchy of fund balance classifications which are bound by constraints on resources reported in the fund.

Preparation of the budget involves many steps and months of collaborative work by District Staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee. The Budget Committee then reviews the proposed budget and receives public comments. The Budget Committee recommends revisions to the budget if needed and then approves the budget and tax levy, and recommends adoption to the District's Board of Directors.

Once the Budget Committee approves the Proposed Budget and recommends adoption, the Board of Directors holds a public budget hearing to present the budget and adopts the budget and tax levy in June.

If, after July 1, 2015 the school district receives unanticipated revenue or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year.

A supplemental budget cannot be used to authorize a tax levy.

The Board of Directors may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than ten percent of the annual budget of the fund being adjusted. If the expenditures are greater than ten percent, the Board must first publish the supplemental budget and hold a special hearing with the entire Budget Committee.

Budget Calendar

July 1, 2015 to June 30, 2016

Board of Directors Meeting **July 8, 2015**

- √ Board Appoints Budget Officer
- √ Board Considers 2016-17 Budget Calendar

Publish 1st Notice of Budget Committee Meetings **April 8, 2016**

- √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook)

Conduct 1st Budget Work Session **April 21, 2016**

Publish 2nd Notice of Budget Committee Meetings **April 19, 2016**

- √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook)

Conduct 2nd Budget Work Session **April 28, 2016**

1st Budget Committee Meeting **May 5, 2016**

- √ Appoint Presiding Officer
- √ Receive Budget Message
- √ Receive Public Testimony
- √ Receive Proposed Budget Document and Discuss Relevant Changes
- √ Respond to Questions from Budget Committee

2nd Budget Committee Meeting **May 12, 2016**

- √ Budget Committee Deliberations
- √ Respond to Questions from First Meeting

3rd Budget Committee Meeting (if needed) **May 19, 2016**

Publish Notice of Budget Hearing (only once) **May 27, 2016**

- √ 5 to 30 Days Before the Hearing (Gresham Outlook)
- √ Publish Financial Summaries

Budget Calendar

Board of Directors Meeting - Conduct Budget Hearing

June 8, 2016

- √ Conducted by School Board
- √ Open to Public
- √ Run Budget Hearing Concurrent with Board Meeting

Board of Directors Meeting - Enact Resolutions

June 8, 2016

- √ Adopt Budget
- √ Make Appropriations
- √ Impose and Categorize Taxes
- √ Amend 15-16 Appropriations (if necessary)

Submit Tax Certification Documents

July 15, 2016

- √ To County Assessor Office by July 15, 2016
- √ File Budget Document with County Recorder and Designated Agencies

Finance Department Services and Customers

This manual contains current Finance procedures of Reynolds School District. There are a few procedures that are in the process of being updated and written, and will be integrated into this manual upon completion. A copy of this handbook is also available on the web for your convenience.

This manual should be used as guiding principles on Finance procedures and is not all inclusive. Please email your questions and comments to Cynthia Le, Director of Finance, at hle@rsd7.net or Rachel Hopper, Chief Financial and Operations Officer, at rhopper@rsd7.net for clarifications.

What We Do

- Provide the tools, advice and guidance for financial resources
- Develop financial systems and provide the relevant training to support operational and reporting needs
- Provide, advise and oversee the development and management of the budget
- Ensure transactions are processed accurately, in accordance with District policy, applicable laws, and in a timely manner
- Assist in the identification, evaluation and mitigation of risk
- Provide financial reports
- Establish guidelines that ensure effective stewardship of district resources, in accordance with externally imposed directives

Major Functions

- **Accounting:** Process all financial transactions for the district; pay vendors and employee reimbursements; bill customers
- **Budget:** Prepare and revise budget data
- **Payroll:** Process payroll and benefits for the district
- **Procurement:** Timely processing of requests for goods and services; contract management

Who Are Our Customers?

- District employees
- Other Districts
- The general public

Finance Department Services and Customers

- Vendors
- Oregon Department of Education
- Other Federal and State agencies
- External auditors

Who to ask for help with...?

Amy Ford • x 3209 • aford@rsd7.net

Kathy Woodburn • x 3210 • kwoodburn@rsd7.net

Cynthia Le • x 3253 • hle@rsd7.net

Nuthathai Nicolaescu • x 3341 • nnicolaescu@rsd7.net

Michael Wong • x 3293 • mwong@rsd7.net

Rachel Hopper • x 3325 • rhopper@rsd7.net

Julie Beachell • x 3233 • jbeachell@rsd7.net

Regina Sampson • x 3250 • rsampson@rsd7.net

Becky Nino • x 3203 • bnino@rsd7.net

- Accounting of grant transaction – **Regina**
- ASB bank statement reconciliation, cash receipts and quicken software – **Regina**
- Audit report – **Cynthia**
- Authorized check signer – **Nuthathai**
- Billing for work or services performed by outside sources – **Nuthathai**
- Budget transfer request – **Becky**
- Budget transfer workflow – **Becky**
- Budget worksheet – **Becky**
- Cash deposit – **Nuthathai**
- Closing POs – **Michael**
- Creating user ID for ordering online with Office Max, Office Depot, J Thayer, Staples, and School Specialties – **Michael**
- Credit card statement reconciliation, including receipt verification – **Regina**
- Credit cards set-up and user changes – **Michael**
- Direct deposit – **Kathy / Julie**
- Distribution Accountability Center (DAC) security – **Becky**
- Employee reimbursement, including travel – **Michael**
- Entering account codes in iVisions system – **Becky**
- Federal and state taxes, including W-4 form – **Kathy / Julie**
- Finance Department Guidelines manual – **Becky**
- Finance department web site maintenance – **Michael**
- Financial reports – **Cynthia**

Finance Department Services and Customers

- Fixed asset and inventory – **Regina**
- Garnishments – **Kathy/Julie**
- Grant accounting – **Regina**
- Guidelines and procedures – **Cynthia / Rachel**
- Incorrect pay for extra hours and sub hours – **Kathy / Julie**
- Internal control – **Cynthia**
- iVisions Web Portal reports and how to read them – **Michael / Becky**
- Journal entries for incorrect coding – **Regina**
- Journal entries for services between internal departments – **Nuthathai**
- Lost checks and check replacement – **Kathy / Julie**
- New budget and account numbers – **Cynthia / Rachel**
- New grants – **Cynthia**
- Online finance forms – **Michael / Becky**
- Pay dates and time card due dates – **Kathy / Julie**
- Pay rates for temps and subs – **Kathy / Julie**
- Payment to vendors and contractors – **Amy**
- Payroll advances – **Kathy / Julie**
- Payroll history – **Kathy / Julie**
- Payroll insurance payment – **Nuthathai**
- PERS – **Kathy / Julie**
- PO issuance – **Michael**
- PO revisions – **Michael**
- Purchase order encumbrances – **Michael**
- Purchase requisition input – **Michael**
- Purchase requisition workflow – **Michael**
- Purchasing – **Cynthia / Rachel**
- Requisition status in the workflow process – **Michael**
- SmartFind sub hours – **Kathy / Julie / Nuthathai**
- Status of POs – **Amy / Michael**
- Time Cards – **Kathy / Julie**
- Training on how to enter purchase requisition and receive in iVisions – **Amy**
- Training schedule and materials – **Cynthia**
- Transaction clarification – **Regina**
- Vendor set up – **Michael**
- Vendor statement reconciliation – **Amy**
- W-2s – **Kathy / Julie**
- Which vendor we use for specific purpose – **Michael**
- Year-end 1099 forms – **Amy**

Chart of Accounts

The Finance Department uses budget account codes with the following categories:

Fund – Function – Object – Location – Area – Sub-area

Fund → Funding Source

Function → Purpose

Object → What

Location → Where / Building

Area → Curriculum Specialties / Programs / Departments

Sub-area → 000 (always)

Examples:

Fund	Function	Object	Location	Area	Sub-Area	Description
100	1111	xxxx	xxx	050	000	General Fund, Elementary Instruction, K - 5
100	1221	xxxx	xxx	060	000	General Fund, Secondary Instruction, 6 - 8
100	1131	xxxx	xxx	060	000	General Fund, Secondary Instruction, 9 - 12
100	2240	xxxx	xxx	050	000	General Fund, Professional Development, Elementary
100	2240	xxxx	xxx	060	000	General Fund, Professional Development, Secondary
100	2410	xxxx	xxx	070	000	General Fund, Office of the Principal
201	1272	xxxx	xxx	800	000	Title 1 Current Year, Title 1 A/D Instruction
201	2210	xxxx	xxx	800	000	Title 1 Current Year, Improvement of Instructional Services
201	2240	xxxx	xxx	800	000	Title 1 Current Year, Instructional Staff Services
201	3390	xxxx	xxx	800	000	Title 1 Current Year, Community Services

Chart of Accounts

Other Funds	400	Capital Projects
297 Nutrition Services	415	2015 Capital Projects
298 Early Retirement	417	School Improvement Projects QZAB
299 Insurance Reserve	722	M Whitehead Scholarship
300 Debt Service	723	Reynolds Metals Scholarship
315 2015 Debt Service	726	Skip Squires Scholarship
350 PERS Bond	727	Dix Memorial Scholarship
	730	Heath Anderson Fine Arts Scholarship

Function

1000 Instruction

1111 Elementary School Programs	1225 Out of District Programs
1113 Elementary School Extracurricular	1227 Extended School Year Programs
1121 Middle School Programs	1229 Functional Learning Skills
1122 Middle School Extracurricular	1250 Less Restrictive Programs
1131 High School Programs	1251 Charter Schools Less Restrictive Programs
1132 High School Athletics	1271 Remediation
1133 High School Activities	1272 Title I A/D
1210 Programs for the Talented and Gifted	1280 Alternative Education
1220 Restrictive Programs for Students with Disabilities	1288 Charter Schools
1223 Community Transition Centers	1291 English Second Language Programs
1224 Special Education Life Skills	1299 Other Programs

Chart of Accounts

2000 Support Services

2110	Attendance and Social Work Services	2520	Fiscal Services
2115	Student Safety	2541	Operation and Maintenance Services
2120	Guidance Services	2542	Custodial Services
2122	Positive Behavior Supports	2543	Grounds Services
2130	Health Services	2544	Maintenance Services
2140	Psychological Services	2545	Building Fixed Costs
2150	Speech Pathology and Audiology Services	2546	Safety Programs
2160	Other Student Treatment Services	2550	Student Transportation Services
2190	Service Direction, Student Support Services	2558	Special Education Transportation Services
2210	Improvement of Instructional Services	2559	Other Student Transportation Services
2211	Teaching and Learning	2573	Warehousing and Distributing Services
2219	Other Improvement of Instruction	2574	Print Services
2220	Educational Media Services	2620	Grant and Development Services
2230	Assessment and Testing	2630	Communications Services
2240	Instructional Staff Development	2640	Staff Services
2310	Board of Education Services	2642	Recruitment Services
2320	Executive Administration	2660	Technology Services
2321	Office of the Superintendent Services	2690	Other Support Services – Central
2410	School Administration	2700	Early Retirement
2490	Other School Admin Support Services		

3000 Enterprise and Community Services

3100	Food Services	3202	Nutrition Services Grant
3101	Summer Seamless Waiver	3103	CACFP – Supper



Chart of Accounts

3210	Fuel / DHS Reimbursable Expense	3363	Community Partnership
3231	DHS Foster Kids	3390	Other Community Services/ Parent Involvement
3300	Community Services	3500	Child Care Services
4000	<i>Facilities Acquisition and Construction</i>		
4150	Building Acquisition / Development	4152	2016 Bond Construction – Year 2
4151	2015 Bond Construction – Year 1		
5000	<i>Other Uses</i>	5200	Transfers of Funds
5110	Long-Term Debt Services		
6000	<i>Contingencies (for budget only)</i>	7000	Unappropriated Ending Fund Balance
6110	Operating Contingencies	7000	Unappropriated Ending Fund Balance

Object

100	<i>Salaries</i>		
0111	Licensed Salaries	0120	Stipends
0112	Classified Salaries	0123	Tutoring
0113	Administrators	0124	Temporary—Classified
0114	Supervisors	0125	Temporary—Licensed
0115	JROTC	0126	Vacation Pay—Classified
0116	Supplemental Retirement Stipends	0128	Travel Allowance
0117	Group Term Life	0129	Cell Phone / Data
0118	Longevity Pay	0130	Overtime
0119	Tax Shelter Annuity	0131	Extra Duties—Coaching

Chart of Accounts

0132	Extra Duties—Extra Curricular	0142	Classified Roving Substitutes
0134	Licensed Substitutes – Principal Use	0143	EA Roving Substitutes
0135	Classified Substitutes – Principal Use	0151	Additional Compensation—Licensed
0136	Stipend – Principal Use	0152	Additional Compensation—Classified
0141	Licensed Roving Substitutes	0154	Interpreter/Translator

200 *Associated Payroll Costs*

0211	Public Employees Retirement System Employer Contribution	0242	EAP
0212	PERS Pickup	0243	Insurance Pool
0213	PERS Bond	0245	Retiree Paid Insurance
0220	Social Security Administration	0246	Tuition Reimbursement – Licensed
0231	Workers’ Compensation	0247	Tuition Reimbursement – Classified
0232	Unemployment Compensation	0248	Tuition Reimbursement – Administrators
0240	Contractual Employee Benefits—Insurance	0249	Administrator Professional Development
0241	Life and LTD		

300 *Purchased Services*

0310	Instructional, Professional, and Technical Services	0321	Cleaning Services
0312	Instructional Programs/Improvement Services	0322	Repairs and Maintenance Services
0314	EMS – Licensed Substitutes	0324	Rentals
0315	EMS – Classified Substitutes	0325	Electricity
0318	Professional and Improvement Costs for Non-Instructional Staff (workshops, etc.)	0326	Fuel
0319	Other Instructional, Professional and Technical Services	0327	Water and Sewage
		0328	Garbage
		0331	Reimbursable Student Transportation (to school and back to home; instructional field trip)

Chart of Accounts

0332	Non-reimbursable Student Transportation (field trips, athletics, etc.)	0370	Tuition
		0371	Tuition Payments Within State
0335	Other Student Transportation—Private	0373	Tuition Payments to Private Schools
0336	Other Student Transportation—Public	0374	Other Tuition
0337	SES Choice / DHS Offset	0380	Non-Instructional Professional & Tech Services
0340	Travel	0381	Audit Services
0351	Telephone	0382	Legal Services
0353	Postage	0383	Architect/Engineer Services
0354	Advertising	0388	Election Services
0355	Printing and Binding	0389	Other Non-Instructional, Professional, and Technical Services
0360	Charter School Payments		

400 *Supplies and Materials*

0409	Tires and Batteries	0420	Textbooks
0410	Consumable Supplies and Material	0430	Library Books
0411	Food Purchases	0440	Periodicals
0412	Parent Involvement	0460	Non-Consumable Supplies and Materials
0413	Commodities	0470	Computer Software
0417	Consumable Supplies—Vehicles	0480	Computer Hardware
0418	Parts Transportation	0495	Vandalism
0419	Diesel Gasoline		

500 *Capital Outlay*

0520	Building Acquisition	0550	Depreciable Technology
0530	Improvements Other Than Buildings	0560	Depreciable Transportation
0540	Depreciable Equipment	0564	Bus and Capital Bus Improvements
		0590	Building Improvements

Chart of Accounts

600 Other Objects

0610 Redemption of Principle	0653 Property Insurance Premiums
0620 Interest	0655 Insurance / Judgements / Settlements
0640 Dues and Fees	0670 Taxes and Licenses
0651 Liability Insurance	0690 Indirect Charges
0652 Fidelity Bond Premiums	

700 Transfers

0710 Fund Modifications	
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800 Other Uses of Funds

0810 Operating Contingencies—Committed	0812 Operating Contingencies—Unassigned
0811 Operating Contingencies—Assigned	0820 Reserved for Next Year

Location

001 Arthur Academy	012 Glenfair Elementary
002 MLA	013 Margaret Scott Elementary
004 KNOVA	014 Sweetbriar Elementary
006 St. Therese	015 Troutdale Elementary
007 Portland Lutheran	016 Wilkes Elementary
008 Four Corners	017 Alder Elementary
009 Woodland	018 Davis Elementary
010 Salish Ponds Elementary	019 Hartley Elementary
011 Fairview Elementary	021 HB Lee Middle

Chart of Accounts

022	Reynolds Middle	041	Administration
023	Walt Morey Middle	050	CAL
026	Edgefield Campus	057	9-12 Alternative Education
031	Reynolds High	062	Columbia Christian
038	Outward Bound	064	Community Transitional
039	RLA West		

Area

045	Communications	072	Homeless
046	Print Services	075	DHS
047	Maintenance & Operations	092	TAG
049	Transportation	093	AVID
050	General Classroom Instruction Primary	097	Nutrition Services
051	EA Kinders	100	Language Arts
052	Business Services	110	Social Studies
053	Teaching & Learning	120	Science
054	IT	130	Art
055	Library/Media	131	Music
056	HR	132	Drama
057	Board of Education	133	Arts Tax
059	Office of the Superintendent	134	Arts & Communications Building
060	General Classroom Instruction Secondary	170	Drivers Education
063	Community Services	180	Mathematics
070	Office of the Principal	190	Health education

Chart of Accounts

200	PE/Wellness	520	Business/Management Cam Strand
210	World Languages	522	Voc-Ed Culinary
230	Athletics	525	Voc-Ed G1 Metals
231	Activities	528	Voc-Ed G2 Woods
232	Athletic Trainer	534	Voc-Ed G2 Early Child Ed
235	Dream School	550	Industrial/Engineering Cam Str - Construction
240	Graduation	551	Voc Ed-Auto Technology
245	Credit Recovery	552	Project Lead The Way
250	Activities	553	Voc Ed-Graphics
260	Technology	570	Early Entry Evaluation
265	POIC – High School	612	Equities
266	Open Meadow – Middle School	652	District Costs
267	NGC (9 th Grade Counts)	700	Transfers
270	Leadership	800	Title
274	Library	820	Other Federal
275	Senior Inquiry	900	State & Other
280	ELL	901	Debts
290	Student Services - Non-SPED	920	Other Funds
320	Special Education	924	Ops Support
401	Outdoor School	926	Emergency Event
407	Safe Routes to School Project	927	Pool
419	Teen Parent Day Care Grant	940	Summer Projects 2014
493	Vending Machine	950	Summer Projects 2015
494	Donations		
495	REF Grants		
510	JROTC		

Budget Journal Entry

The following guide includes the step-by-step process of entering a Budget Journal Entry. This will replace the old paper/scan/email process for Budget Transfer Requests.

Entering in Budget Journal Entries (Budget Transfer Requests):

In the Web Portal Home page:

- Click on My Workflow.
- Click OK for the connection group.
 - Be sure that you choose the correct connection group: Reynolds FY1617.
- In the Tree on the left click on General Ledger.
- Click on Journal Adjustments.
- Click on Budget Journal Entry.
- To add a new Entry click on the green “+”.

Budget Journal Entry Information:

G/L Date: This will default to the current date.

Memo: This is where you put your reason for the request. Please be as detailed as possible, both for audit purposes, and so we can always go back and see why we made the adjustment to the budget.

Reference: This should always be Budget Adjustment.

Budget Type: This will default to Working FY17.

Budget Journal Type: This will default to Adjustment.

Once you have those details filled out, you can now start entering account numbers.

- Click on the green “+”.
- Enter the account code.

Note: As you enter the account code, it will auto-populate possible account codes that you have access to, along with their descriptions. As you click on one of these, it will auto-fill the Description for you.
- Enter the amount under Debit (To) or Credit (From).
- Click on Save.

After saving, you should now see it under your Budget Journal Entry screen.

Budget Journal Entry

Enter all the information in this top section prior to entering in account codes below to prevent errors.

Click on this to add a new line below

As you enter the account code, the system will auto-populate possible account codes that you have access to.

Note: You can also click on the Account Detail folder with the magnifying glass to see all the information regarding the account code you have entered. This is the same information that shows up on your General Ledger Report Writer reports, and is an easily accessible tool to help you make sure you do not move more money than you actually have remaining in any particular account code.

By clicking on the Account Detail icon, you can see all the information regarding the account code you entered.

Budget Journal Entry

As the originator (creator) of the Budget Journal Entry, simply saving it does not send it to the next approver. You must first approve your own Entry.

Approve Budget Journal Entries:

- Click on My Workflow.
- Click on Budget Adjustments.
Note: This should now be bolded with a number after, ie. “**Budget Adjustments (1)**”.
- Check the Budget Journal Entry you wish to approve, then click Approve.
- When the prompt comes up that asks, “Are you sure you wish to approve the selected request(s)?” click OK.
Note: It should now be gone from you Workflow and sent to the next approver.

To check on the status of a Budget Journal Entry:

- Click on General Ledger.
- Click on Journal Adjustments.
- Click on Budget Journal Entry.

On your Budget Journal Entry screen, find your Entry, and scroll to the column that says Approver. That will tell you whose Workflow it is currently under, waiting for their Approval.

Once it has been approved by all the people in the Workflow, it will say “GL”. This means it is ready to be posted (processed). Once it is posted, the Status column will say Closed instead of Open. This indicates that the Budget Journal Entry has been Approved and processed, and you should now see the resultant changes in your General Ledger Report Writer reports.

Note on Approval Process:

After approving the Entry yourself, it will go to your Administrator next for approval. After that, it will go on to any additional Administrators (eg. Title) if necessary, and then final Approval by the Finance Department.

Title IA Fiscal Guidelines

Expenditures

Expenditures must be:

- Included in your school's Title IA plan
- Allowable under the grant's guidelines
- Supplemental
- Reasonable and necessary to carry out the program

Supplement

- Services are in addition to those which are provided from general fund sources
- Core instruction for all students is funded from local funds, not federal grants

Supplant

Using federal dollars to provide:

- A required program
- Services to some students from federal grants while using local sources to provide the same services to others

Title Funds

To be spent in:

- Instruction – including extended day/year
- Parental engagement – all title schools are required to spend at least 1% of the school's allocation on parent / family involvement
- Professional development – school improvement schools are required to spend at least 10% of their Title IA allocation on professional development

Title IA Fiscal Guidelines

Record Keeping

- Absence of adequate documentation is a basis for repayment of funds. If salaries are involved, then time distribution records are required
- Time and Effort - monthly documentation provided after the fact showing how an employee's duties were split between multiple funding sources, once of which is a federal grant. The form must be signed by the employee and supervisor
- Assurances – semi-annual certification used when a staff member is paid in total from a single federal fund. The form must be signed by the employee and supervisor

Inventory Requirements

- Must be maintained for 5 years after disposal
- Lists equipment purchased for \$50 or more
- Indicates location of equipment within the school
- Master inventory list kept at District Title IA office
- Marked with a tag showing funding source, i.e., "Property of Title IA"



OREGON EDUCATION

Guidance on Student Incentives using School Improvement Grant funds

Sources of Guidance for this Communication:

- OMB Circular A-87 (Office of Management and Budget, Revised 05/10/04)
- Guidance of Fiscal Year 2010 School Improvement Grants (US Department of Education, November 1, 2010)
- Handbook on Effective Implementation of School Improvement Grants (Center on Innovation & Improvement, 2009)

Support for the use of incentives as a method of increasing student achievement and positive behavior is briefly referenced in the School Improvement Grant (SIG) guidance in E-12 which states:

Extra time or opportunities for teachers and other school staff to create and build relationships with students can provide the encouragement and incentive that many students need to work hard and stay in school.

After research and discussion, the Oregon Department of Education (ODE) supports the following guidelines:

Incentives are allowable as long as the school has a clearly stated purpose for doing so and the incentives are part of a larger system of behavioral supports intended to lead to improved academic achievement, attendance and school engagement, reduced drop-out rates, etc. The system and the use of incentives must be sustainable over time and data must support continued use. The following guidelines are to be observed:

- The incentive is not the objective, but rather a tool to achieve the desired outcome and is an element of a program of behavioral supports broadly and consistently applied.
- Schools should institute incentives that are low cost and related to the desired behavioral patterns. In the SIG guidance, "an SEA must assure that the proposed use of funds is reasonable and necessary."
- Data on the effectiveness of the program is collected, analyzed, and effectively evaluated.
- In deciding on the types of incentives, consideration must be given to the district's responsibility to the public at large and to the Federal Government's objectives through the SIG program. ODE has determined that incentives cannot include cash awards or gift cards to students.

For further clarification or information, please contact:

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ESEA Title IA
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School Improvement
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Appropriate Use of Title I Funds

NOTE: Targeted Assistance Programs have stricter requirements. Funds may only be allocated toward the specific, identified students and their parents. Materials may not be used by the general school population.

Expenditure Category	Appropriate Use Examples	Not Allowable Expenses
<p>Direct support for student achievement in core academic areas, which is supplemental to the regular program</p>	<ul style="list-style-type: none"> • Intervention programs beyond the district core curriculum • Includes programs such as Read Well, Rewards, Corrective reading, Partner math games • Additional personnel to provide supplemental assistance Includes Paraprofessionals, Resource teachers • Extended learning opportunities Includes additional time for a kindergarten program, after-school tutorial program, or summer school program 	<ul style="list-style-type: none"> ▪ Shelving for a classroom ▪ Supplies for crafts, paints ▪ Entry fee for Jay C Relays ▪ Print for all reading programs ▪ Paper for computer labs or classrooms ▪ Gift cards ▪ Texts for District adopted curriculum
<p>Professional development, in school plan, for core academic areas (math, writing, reading)</p>	<ul style="list-style-type: none"> ▪ Consultant brought into school for targeted area ▪ Site specific professional development Includes staff salaries, food (according to district guidelines), resources for professional development, trainer expenses ▪ Conferences (most appropriate when sending a team in a targeted area) Includes travel expenses (mileage, hotel, air, etc.) and registration 	<ul style="list-style-type: none"> • Professional development on non-core areas (art, science, health, etc.) • Gift cards
<p>Parent Involvement Goals: Shared accountability for high academic achievement and build parents' capacity for using effective practices to improve their own children's academic achievement</p> <ul style="list-style-type: none"> • Provide assistance to parents in understanding topics such as state academic standards, assessments, monitoring progress, and working as partners. • Provide materials and trainings to help parents work with their child to improve achievement. • Educate school staff in the value of parent contributions and how to reach out to, communicate, and work with parents as equal partners. 	<ul style="list-style-type: none"> • Academic focused parent nights • Partnership planning/work sessions with staff and parents in attendance • Parenting skills classes 	<ul style="list-style-type: none"> • Postage cost of sending report cards home • Presentations at family nights that do not meet the academic goals of the school's Title I plan. Examples: karate demonstration, OMSI presentation on snakes, dance theatre. • Childcare for your parent club meeting • Buying gifts for volunteer parents • Food,/expenses for back-to-school night • Gift Cards • Volunteer recognition

Payroll Time Card Guidelines & Requirements

Regular Employee

Include all additional hours worked in the calendar month on one time card. Completed time card is due to the Payroll Department the 1st of the following month, to be paid on the 20th of the following month. If the 20th falls on a weekend/holiday, pay day will be the prior Friday. December and June are exceptions and pay day is earlier due to winter/summer break.

Example: All additional hours worked September 1-30th will be submitted on one time card, due to the Payroll Department on October 1st, to be paid on October 20th.

All Time Cards must have:

- General employee information
 - Name
 - Indicate whether Licensed or Classified or Other
 - PEID #
 - Address/Phone Number
- Explanation and Position worked for hours submitted to the Payroll Department. (Did you attend an afterhours meeting or teach an after school program in addition to your regular scheduled hours?) Include the Position in which the hours were worked.
- Employee Signature & Date
- Administrator Signature & Date
- Valid hourly rate(s) and account code(s) provided by Administrator which should be a specified chosen rate from the list of Rate Choices

Substitute/Temporary

Include all substitute/temporary hours worked the 1st-15th **OR** the 16th-31st of the calendar month on one time card. Time cards for hours worked the 1st-15th are due to the Payroll Department on the 16th, to be paid on the 1st of the following month. Time cards for hours worked the 16th-31st are due to the Payroll Department on the 1st of the following month, to be paid on the 20th of that month.

Dates Worked	Time Card Due Date*	Pay Date**
1 st – 15 th	16 th	1 st of following month
16 th – 31 st	1 st of following month	20 th of following month

*If the due date falls on a weekend/holiday, time cards are due the next business day following the weekend/holiday

**If pay day falls on a weekend/holiday, pay day will be the Friday prior to the weekend/holiday

Payroll Time Card Guidelines & Requirements

Example: Time cards for hours worked September 1-15th are due to the Payroll Department on September 16th, to be paid on October 1st.

All Time Cards must have:

- General employee information
 - Name
 - Indicate whether Licensed or Classified or Other
 - PEID #
 - Address/Phone Number
- Hours
- Which date range your time card is for (1st-15th **OR** 16th-31st)
- Position/Location worked (Were you an interpreter or a nutrition services substitute or a custodial substitute? Which school did you work at?)
- Employee Signature and Date
- Administrator Signature & Date
- Valid hourly rate(s) and account code(s) provided by Administrator which should be a specified chosen rate from the list of Rate Choices

2015-2016 Time Card Due Dates & Pay Dates

Regular Employee

DATES WORKED	TIMECARD DUE DATE	PAY DATE
06/13/2015 - 06/30/2015	7/1/2015	7/17/2015
07/01/2015 - 07/31/2015	8/3/2015	8/20/2015
08/01/2015 - 08/31/2015	9/1/2015	9/18/2015
09/01/2015 - 09/30/2015	10/1/2015	10/20/2015
10/01/2015 - 10/31/2015	11/2/2015	11/20/2015
11/01/2015 - 11/30/2015	12/1/2015	12/18/2015
12/01/2015 - 12/31/2015	1/4/2016	1/20/2016
01/01/2016 - 01/31/2016	2/1/2016	2/19/2016
02/01/2016 - 02/29/2016	3/2/2016	3/18/2016
03/01/2016 - 03/31/2016	4/1/2016	4/20/2016
04/01/2016 - 04/30/2016	5/2/2016	5/20/2016
05/01/2016 - 05/31/2016	6/1/2016	6/17/2016
06/01/2016 - 06/17/2016	6/20/2016	6/30/2016
06/18/2016 - 06/30/2016	7/1/2016	7/20/2016

Substitute/Temp*

* SUBSTITUTE/TEMP *i.e.*, All non-regular (OSEA/REA) employees

DATES WORKED	TIMECARD DUE DATE	SMARTFIND DOWNLOAD	PAY DATE
07/01/2015 - 07/15/2015	7/16/2015	7/16/2015	7/31/2015
07/16/2015 - 07/31/2015	8/3/2015	8/3/2015	8/20/2015
08/01/2015 - 08/15/2015	8/17/2015	8/17/2015	9/1/2015
08/16/2015 - 08/31/2015	9/1/2015	9/1/2015	9/18/2015
09/01/2015 - 09/15/2015	9/16/2015	9/16/2015	10/1/2015
09/16/2015 - 09/30/2015	10/1/2015	10/1/2015	10/20/2015
10/01/2015 - 10/15/2015	10/16/2015	10/16/2015	10/30/2015
10/16/2015 - 10/31/2015	11/2/2015	11/2/2015	11/20/2015
11/01/2015 - 11/15/2015	11/16/2015	11/16/2015	12/1/2015
11/16/2015 - 11/30/2015	12/1/2015	12/1/2015	12/18/2015
12/01/2015 - 12/15/2015	12/16/2015	12/16/2015	12/31/2015
12/16/2015 - 12/31/2015	1/4/2016	1/4/2016	1/20/2016
01/01/2016 - 01/15/2016	1/19/2016	1/19/2016	2/1/2016
01/16/2016 - 01/31/2016	2/1/2016	2/1/2016	2/19/2016
02/01/2016 - 02/15/2016	2/16/2016	2/16/2016	3/1/2016
02/16/2016 - 02/29/2016	3/2/2016	3/2/2016	3/18/2016
03/01/2016 - 03/15/2016	3/16/2016	3/16/2016	4/1/2016
03/16/2016 - 03/31/2016	4/1/2016	4/1/2016	4/20/2016
04/01/2016 - 04/15/2016	4/18/2016	4/18/2016	4/29/2016
04/16/2016 - 04/30/2016	5/2/2016	5/2/2016	5/20/2016
05/01/2016 - 05/15/2016	5/16/2016	5/16/2016	6/1/2016
05/16/2016 - 05/31/2016	6/1/2016	6/1/2016	6/17/2016
06/01/2016 - 06/17/2016	6/20/2016	6/20/2016	6/30/2016
06/18/2016 - 06/30/2016	7/1/2016	7/1/2016	7/20/2016

2015-2016 Substitute Pay Rates

SUBSTITUTE PAY RATES FOR 2014 - 2015

(†2013 - 2014 rates apply until OSEA/REA contracts are finalized)

CLASSIFIED	RATE
Clerical/Secretary†	\$12.91
Crossing Guard†	\$11.95
Educational Assistant†	\$13.18
Bus Assistant†	\$10.87
Bus Driver†	\$13.70
Food Services†	\$11.95
Noon Assistant†	\$10.87
Library Aide/Media Assistant†	\$11.95
Health Assistant†	\$11.95
Child Care Aide†	\$10.87
Custodian†	\$12.91
Campus Monitor†	\$13.70
Interpreter	\$25.00

LICENSED	RATE
Teacher†	\$21.35
Teacher-Long Term†*	\$25.19
Curriculum†	\$25.73
Tutor-certified	\$25.00
Tutor-non certified	\$24.00
Tutor-group	\$35.00
Interpreter	\$25.00
Driver's Education	\$23.00
Driver's Education Supervisor	\$25.00

*After 10 consecutive days for the same teacher in the same assignment

Reading Your Paycheck Stub

See next page for example

A. This section lists the current pay period, the date the pay period ended, and the date deposited of the paycheck.

B. This section reflects the primary position and the total amount earned within the current pay period. Employees with a Tax Shelter Annuity will may show a positive and a negative value. This represents the amount not taxable nor reportable on the W-2. Additional Pay/Overtime/Stipends are reflected here as well.

C. This section shows the following types of deductions:

- OEA DUES/FS - Dues or Fees pertaining to Oregon Education Association.
- REA DUES/FS - Dues or Fees pertaining to Reynolds Education Association.
- DIRECT DEPOSIT NET PAY - The amount deposited directly into the employee's bank account.
- FEDERAL INCOME TAX - Standard federal income tax deduction.
- FICA - MEDICARE - Standard Medicare deduction.
- FICA - SOCIAL SECURITY - Standard Social Security deduction.
- PERS TIER 1/2, OPSRP - Standard portion for Public Employees' Retirement System for new employees starting before (TIER 1/2) and after (OPSRP) 08/29/2003. Members of PERS are required to contribute 6% of their salary covered under the plan. This amount is sent to the PERS office and applied to the Individual Account Program (IAP) at PERS. PERS information is available on the PERS website - <http://oregon.gov/PERS>.
- STATE INCOME TAX - Standard state income tax portion.
- WORKERS COMP HOURLY ASSESSMENT – Standard Workers Compensation deduction.

D. This section shows the following types of leave and the accumulation of each type (exact numbers can be found in the current version of the employee contract):

- Bereavement - Upon request, employees shall be a period of absence with pay for a death in the immediate family. The superintendent may approve additional days. Such leave shall not accumulate from year to year.
- Cost of Sub Leave - Each full-time employee is entitled to a number of days per year for which the cost of the substitute is deducted from his/her salary. These days may be used for personal or professional needs that cannot be taken care of outside the regular work day. In situations where the district feels it is warranted, additional cost of substitute days will be considered if

such leave does not unduly disrupt the district's educational program.

- Emergency - Employees shall be granted emergency leave with full pay in an amount up to a number of days per year as per contract. Applications shall be submitted to the building principal or immediate supervisor of the employee. Emergency leave does not accumulate from year to year.

- Jury Duty - Any employee summoned to serve on a jury or subpoenaed to appear at a legal proceeding shall be granted paid leave of absence for the duration.

- Sick - Employees who are absent because of personal illness or injury or pregnancy, or to care for an ill or injured member of the immediate family shall receive compensation on account of sickness during such absence. Sick leave days shall accumulate on an unlimited basis.

- Vacation -Implemented for all regular classified employees. A maximum of 10 days may be carried over.

E. This section shows the usage of leave for the current pay period.

F. This section shows all benefits provided by the employer:

- AT /PT - After-tax/Pre-tax.
- STD - Elected Short Term Disability.
- LIFE - Elected Life Insurance plan.
- WORKERS COMP - Workers Compensation paid by the employer, broken down as four different types of Workers Comp, all mandated by government.
- FICA - MEDICARE - Standard Medicare contribution.
- FICA - SOCIAL SECURITY - Standard Social Security contribution.
- M#, D#/ORTH#, VISION - Medical, Dental, Vision Insurance. Subcategories include EE ONLY (employee only, SiP (spouse), and Children.
- PERS TIER1/2, OPSRP - Employer Contribution based on rate set by PERS. The PERS Board has statutory authority to set and revise employer contributions as necessary to ensure the promised benefits (payments to retirees) will be funded on a sound basis.
- PERS BOND/UAL - Amount the employer pays for the pension obligation bond issued to finance a portion of the estimated unfunded PERS actuarial liability (UAL). This allows the employer to buy down PERS Retirement rate.

G. This section displays any special notes from payroll.

Multnomah County School District #7
 REYNOLDS SD 7
 1204 NE 201ST AVENUE
 FAIRVIEW, OR 97024

DIRECT DEPOSIT RECEIPT

PAYROLL
 PAY DATE: 09/25/2012

TOTAL DIRECT DEPOSIT NET PAY:

Four Thousand Six Hundred Thirty Three and 63/100 Dollars

\$4,633.63

NON - NEGOTIABLE

Multnomah County School District #7

FAIRVIEW, OR 97024

Employee Name	3	Monthly	09/30/2012	SSN	9/25/2012
Employee Name	Period	Pay Cycle	End Date	SSN	Deposit Date

EARNINGS	Reg Hrs	O/T Hrs	Rate	Amt	Over time	FTD	YTD
MINUS TSA PAID BY EMPL	0.00	0.00	1,116.48	-93.04	0.00	-93.04	-747.25
Other Accum.	0.00	0.00	0.00	0.00	0.00	0.00	-1,929.38
TEACHER - HIGH SCHOOL	152.00	0.00	48.72	6,040.83	0.00	6,040.83	53,889.51
TSA PAID BY EMPLOYER	0.00	0.00	1,116.48	93.04	0.00	93.04	747.25
EARNINGS Total:				6,040.83		6,040.83	51,960.13

EMPLOYEE DEDUCTIONS	Amount	YTD
AT- OEA DUES/FS	0.00	501.90
AT- REA DUES/FS	0.00	105.14
DIRECT DEPOSIT NET PAY	4,633.63	39,302.68
FEDERAL INCOME TAX	344.67	2,980.32
FICA-MEDICARE	87.59	753.45
FICA-SOCIAL SECURITY	253.71	2,182.35
PERS TIER 1/2	368.03	3,162.43
STATE INCOME TAX	351.12	2,952.58
WORKERS COMP HOURLY ASSESSMENT	2.08	19.28
DEDUCTIONS Total:	6,040.83	51,960.13

LEAVE ACCUMULATED	Beg Bal	Used	Accr	Adj	Bal
Bereavement	0.00	0.00	24.00	0.00	24.00
Cost of Sub Leave - Licensed	16.00	0.00	0.00	0.00	16.00
Emergency - Licensed	16.00	0.00	8.00	0.00	24.00
InService/Workshop/District Paid	0.00	0.00	0.00	0.00	0.00
Jury Duty	-4.00	0.00	0.00	0.00	-4.00
Maternity/Paternity Leave	0.00	0.00	0.00	0.00	0.00
Sick - < 12 Months	1,060.00	0.00	80.00	0.00	1,140.00
Unpaid Leave	0.00	0.00	0.00	0.00	0.00

LEAVE CURRENT	Used	Accr	Adj
Bereavement	0.00	24.00	0.00
Emergency - Licensed	0.00	8.00	0.00
Sick - < 12 Months	0.00	80.00	0.00

EMPLOYER PAID BENEFITS	Amount	YTD
AT- LIFE PLAN 5	2.38	20.62

EMPLOYER PAID BENEFITS	Amount	YTD
AT- OEA DUES/FS	0.00	0.00
AT- REA DUES/FS	0.00	0.00
FICA-MEDICARE	87.59	753.45
FICA-SOCIAL SECURITY	374.53	3,221.55
PERS BOND/UAL	665.52	5,718.74
PERS TIER 1/2	437.34	3,758.02
PT- KAISER M2/PHARM EE+CHILD(REN)	984.99	8,164.99
PT- KAISER VISION 5 EE+CHILD(REN)	14.42	14.42
PT- ODS D3/ORTH2 EE+CHILD(REN)	117.59	117.59
TSA - VANGUARD	133.18	877.50
UNEMPLOYMENT	30.20	259.83
WORKERS COMP 8888 - PROFESSIONAL/CLERICA	29.29	245.10
WORKERS COMP DTEC	0.60	5.21
WORKERS COMP HOURLY ASSESSMENT	2.08	19.28
WORKERS COMP TRIA	0.60	5.21
BENEFITS Total:	2,860.31	23,181.51

Next pay date is October 25, 2012

Purchasing Guidelines

All purchases through Reynolds School District require a Purchase Order. *Purchase orders are required PRIOR to purchase or service being made.* Refer to [Step-by-Step Purchasing Guide](#) for more information.

- If a purchase is made prior to obtaining a valid PO, RSD does not guarantee payment for that order
- Purchases made without a valid PO have caused many issues with late payments (fees/interest) and budget issues
- Purchase orders must be covered by budget funds

To make a purchase, gather the following information that is needed and give to your head secretary:

- Vendor (if the vendor is not an active RSD vendor you will need to get a W-9 from them or have them fill out the Substitutes W-9 Vendor Information Form & send it to **Mail RSD Accounting**)
- Detail listing of what you are wanting to order – including item numbers, quantity & pricing (an order form from the company is great!)
- Account number to charge for the purchase. This might not be something that all “purchasers” know – they should work with their secretaries/principals
- Date needed by (please plan ahead and give plenty of time for the PO to get approved, order to be placed & delivered)
- If your requisition is **\$5,000 or greater**, you will need **3 quotations** for comparison or a **sole source document**
 - ❖ This is to ensure we are acting as good stewards for district money

RSD Accounting attempts to have a 2 business day turn around for POs – so the secretary should have the PO within 2 days of entering the requisition. Please allow extra time for requisitions over \$5,000 and those that require tech requests.

For any software, online subscriptions, computer hardware, etc., be sure to complete a tech request prior to entering your requisition. Tech requests are required for all technology purchases that will be used on school grounds – regardless of how the purchase is made (district funds, ASB, parent group, donation, etc.)! [When in doubt – Fill it out!](#)

Consumable vs Non-Consumable Supplies:

- A consumable supply is one that will be “used up” within a year of the purchase, something that is disposable – pens, paper, calculator, etc.
- A non-consumable supply is one that is made to last for at least a couple of years – chairs, small tables, printers, etc.
- A fixed asset is an item (or project) that is at least \$5,000 and should last at least through its depreciable life.

All packing slips for deliveries, receipts for purchases, etc., need to be checked for accuracy against the delivery and turned into the head secretary within 2 days of delivery/purchase. The secretary needs to receive & attach the order in iVisions within 2 days.

Please note that over Holidays (Winter Break for instance) all packing slips/receipts must be turned in prior to the break starting. It may also take longer to get Purchase Orders during those times.

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

Use this guide when you receive order requests from teachers/principals (*please see instructions at end for ALL hardware & software relating to a technology purchase*).

ALL invoices MUST have a Purchase Order to be paid.

NO Orders are to be placed, or services started, without a valid Purchase Order.

All original invoices must be sent to the district office accounts payable for payment.

Be sure to check your budget for available funds in the account you wish to purchase out of prior to entering a requisition. If there are not enough funds in the account to cover the purchase, you need to complete a budget transfer request before you input the requisition. See the Budget Journal Entry Guide for details on this process.

Entering Requisitions:

In the Web Portal Home page:

- Click on My Workflow
- Click OK for the connection group
 - Be sure that you choose the correct connection group: Reynolds FY1617
 - Year 2017
- In the Tree on the left click on Purchasing & Payables
- Click on Purchasing
- Click on Control Panel
 - To view your purchase requests/orders click on Apply or enter criteria and click Apply this will show you all POs in your DAC and all of your requisitions waiting for approval
- To add a new requisition click the green “+”

Requisition Information:

Date: Let this auto fill

Vendor: Type in the name of the vendor (*No PEIDs or vendor numbers!*)

Do not worry about the address – Accounting will make sure the correct remit to address is chosen!

DAC: This should Autofill – if it doesn’t type in your school until the system recognizes it

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

Ship To: Please choose your location/department

Requester: This should be YOUR name.

PO Notes: Enter who the order is for, vendor order number, etc... This DOES print on the PO

Order Via: Choose the correct order method with how they want us to submit the order

Online, email, fax, mail, or return to the secretary (RTS). This does print on the PO.

If the vendor has an email address registered in our system, the PO will be automatically sent to them.

Online orders are the responsibility of the originator (the person who entered the requisition).

If the order is complete and you need AP to mail a check to the vendor please choose “send check to vendor” in the order via drop down. An example of when you would use this option for conference registrations that need a check mailed along with the registration (attach the registration to the PO) *****Please note that in order to send a check to a vendor AP must have an INVOICE and the order must be received in iVisions (see below)! No payments will be made without an invoice/receiving!***

Project: This does print on the PO. This field has to be set up by the “super users”. If you have a project you would like to have set up, please send an email to RSD-Accounting. Your email should include the project name, location, a brief description of the project, the DAC that is funding the project. *****Please note we may change the process to set up a project as we use the function more*****

Date Required: This auto fills for 2 weeks out. You can leave it like that or you can change it to the date you need the order received by (subject to vendor of course!) This does print on the PO.

Order Type: Most will be “Purchase order” which is the default. For Open PO’s please change this to BLANKET (see below for directions regarding blanket PO’s as well as refer to the Blanket-Open POs document for further detail.)

Reference: This is for your information only. This does print on the PO.

Award Number: We will not use this, so please leave it blank.

Internal Notes: Enter the vendor order email here. These are notes that we can see in the system, but do not print on the PO. Beware: Once you type in an internal note you cannot remove or change it!! You can enter an internal note after you add items to the requisition.

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

Adding your item detail:

We need to *itemize each PO* – no “order per attached”. Please utilize the “upload from excel” feature whenever possible! (This is where an excel order form will come in handy!)

It is recommended to use the Quick Requisition whenever possible. (Refer to [Uploading Excel Templates - Quick Requisition](#) for further detail.)

- Click on Actions
- Click on Quick Requisition
- *To Upload from the excel spreadsheet*
 - Click on Actions
 - Click on Import From Excel
 - Choose the file you would like to import
 - NOTE: This file has to be in a VERY precise format.
 - The template has been emailed to you by RSD Accounting, please do not make any changes to that template other than to fill in the item information & account code
- You can also hand enter all of your items in the Quick Requisition
 - If you have more items to be paid from that same account string check the Hold Account Distribution box (bottom left on screen) and click OK – enter your next item.
- When everything is entered, click Save
- Now click on Add Internal Notes if you want to add an email address or other note
- Click on Has Documents, click on Manage, click Add All Supporting Documentation
 - When you add a document – be sure to put a good description in the “notes” section. Include the quote #, order # or Invoice # - especially on an order that you know will have more than one invoice/quote/etc.
- If you are done entering/altering the requisition click Submit For Approval box and Save (bottom of screen)
 - If you have more things to add, or want to save the requisition, but not send it for approval, just click Save

Remember to only use object 05XX with purchases that are \$5,000 or greater, and the fixed asset box needs to be checked

If you only have one item, or have a long description, do not do a Quick Requisition. Instead from the first screen (where you entered the vendor name, ship to, etc.) click on the Green “+” in the blue tool bar. You can enter all of your item details (cost, account code, etc.) here.

- If you have more items to be paid from that same account string check the “Hold Account Distribution” box and click OK – enter your next item.

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

Add your attachments:

ALL documentation you have must be electronically attached!! The only thing that should be sent to Amy Ford in the pony are original receipts for petty cash reimbursements and original invoices AFTER they are scanned & electronically attached to the requisition.

*****Be sure to put good notes in when you attach a document. We want to know exactly what the document is by reading the notes you put on that attachment*****

If purchase order is \$5,000 or greater be sure to attach **three quotations** or **sole source document**.

No Exception!

- Keep a list of which vendors you requested those bids/quotes from
 - Include Business Name, Address, Phone/Fax & contact name and date.
- *Attach the list of ALL vendors you requested quotes from* along with the quotes you received (3 actual quotations needed)

When the PO is approved, Accounting will email the PO to the requester.

******If you have written a PO that is for Title funds, you must forward a copy of that PO via email to the title secretary (Jamie Cochran)******

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

Blanket POs:

Blanket POs should be used sparingly. They are used when you have a set amount of money to spend with one vendor for a project and you do not know the exact items you are needing at one time. E.g., Purchase orders to Staples, Office Depot, Office Max, J Thayer – you can enter a blanket PO for the amount you plan to use for the year for supplies. Be sure not to overspend your PO.

Input the requisition info just like normal. Be sure to choose Blanket for order type.

In the description write “Open PO not to exceed \$xx. Purchases to be made by: (person who will be making purchases)”

You can add as much to the description as you would like. Please do not just put “Open PO not to exceed...”! Please include the person who will be making the purchases.

The receipts for the purchase must be turned in to the secretary within 2 days of purchase. The secretary needs to receive that purchase in iVisions & attach the receipts within 2 days of receiving it from the purchaser. Please send receipt/invoice/etc. to Amy Ford in the Pony.

When receiving the receipt in iVisions –

- receive quantity of 1
- Put DETAILS in the notes
 - Order/receipt/invoice #, date of purchase, \$ of purchase, etc.
- *** *This is the only part of the receiving that Accounts Payable can see so please put info here so one received entry can be distinguished from another****
- Overwrite amount in “item cost” with the amount of each individual purchase
- Remember to attach order forms & packing slips to the PO

NOTE: The purchaser is responsible not to overspend the blanket PO

Check the Status of your Requisition:

No one in RSD Accounting can see your requisition until it has been fully approved. If you need to know where your requisition is in the approval process you will need to look it up.

In your Workflow:

- In the Tree on the left click on Purchasing & Payables
- Click on Purchasing
- Click on Control Panel
 - To view your purchase requests/orders click on Apply or enter criteria (vendor, requisition number, etc., and click Apply)
- Scroll to the right and see who the Next Approver is – that is where your requisition is being held up

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

- Click Show Paid Column box under the vendor name, click Apply, and scroll to the right to see the amount that has been paid against that PO and the amount still open on the PO.
- If you click once on the PO in this field the line will turn yellow. If you go up to the Actions menu you can look at the PO Pay History (see when/what was paid against the PO, including check number) and you can also access Manage Documents

Your copy of the Purchase Order:

Will be emailed to you when the requisition is fully approved and turned into a purchase order.

All orders are the school/departments responsibility.

NOTE: If the vendor has an email address registered in our system, the PO will be automatically sent to them as well so be careful not to accidentally duplicate an order.

When the order is received:

- Go into Purchasing & Payables
- Receiving
- Click on Receive New
- Enter the PO number
- Receive item for only those items received.
- Enter DETAIL in the Notes section if you have an order # or invoice # or date of purchase (especially important on blanket PO's)
- Electronically attach the packing slip

This is the receiving information that the invoice will be paid on. The system will match items on the invoice to the items you mark received and mark that invoice OK for payment (or partial payment). After entering the receiving, please keep the packing slips for at least 18 months (in the off chance the auditors ask for them)

Please remember to Receive all items in iVisions as soon as possible to avoid interest and penalty charges.

Please note that ALL invoices need to be sent to Accounts Payable in the District Office by the vendor. NO invoice should be mailed to the school, unless it is being paid out of ASB funds.

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

Using RSD vendor accounts for ASB purchases:

If your ASB wants to make a purchase from a vendor and charge it to the Vendor's RSD account you MUST do a purchase order in iVisions. Please charge the order to the 258 fund, and put in the notes that the ASB is to reimburse the District. The PO will be processed as normal & when the invoice comes in a copy will be sent to the school for reimbursement.

****REMEMBER:** RSD cannot reimburse a school's ASB so please keep all district and ASB purchases separate.

Technology Purchases:

Technology Requests must be completed for all hardware and software relating to a technology purchase using district general funds and federal funds as well as Parent Group and ASB funds. The request must have signature authorization by the site administrator and forwarded to the Director of IT for technology approval. The approved tech request is then submitted to the Finance Department for review and approval. Following final approval, Technology processes the requisition and submits the order once the purchase order has been processed through work flow. We suggest having the requestor complete the excel template and submit that to you electronically. You can then upload their exact order into the purchase requisition.

What Do I Do If I Need To Change Something on a Purchase Order?

Complete the Purchase Order Revision Form found at

<http://www.reynolds.k12.or.us/district/finance-department-forms>

Please give as much detail as possible and provide all back up.

Remember if the revision causes the PO to be over \$4,999.99 you will need to include the 3 quotes or sole source form.

Be sure your administrator signs the form.

Submit the PO Revision form to: **Mail RSD Accounting** email group. When the revision is fully approved you will receive the revised PO via email.

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

At What Point is My Order Encumbered??

Pre-Encumbrance: The funds for your requisition are Pre-Encumbered at the time you ENTER the requisition. This means the funds are taken “out” of your budget, but put in the pre-encumbered field in your budget reports.

Encumbrance: As soon as the requisition is turned into a PO the funds are fully encumbered.

Approvers “Out of Office”:

If you are an approver and you need to have someone else approve requisitions on your behalf (you will be out of the office or unavailable to access/approve purchase requisitions)

- In the Web Portal click on My Workflow in the top menu bar
- Click on My Workflow in the Tree on the left side of the screen
- Click on Purchase Requisitions
- In the large box on the center/right of the screen the green menu bar will read Actions and Purchase Requisitions
- Click on Actions and then Alternate Approvers
- You now have a Blue framed box that says Requisition Alternate Approvers at the top
 - Click on the Green (+) to add a new alternate approver
 - Under the DAC title type in the account code you want the alternate approver to approve requisitions for
 - Tab to the Alternate Approver - Choose who you want to be your alternate approver for this account code (must be from the drop down list, you cannot add anyone to this list!)
 - Enter the date range you want them to be your alternate approver for.

**If you do not enter dates, this person will ALWAYS be your alternate approver!!

****While you have an alternate approver BOTH you and that person will receive the requisitions to approve. The first person to approve the requisition is listed as the approver. The requisition approval request is then removed from both parties' workflows!**

Step-By-Step Purchasing Guide

{entering, ordering, approving & receiving}

Who to seek for help:

Infinite Visions connection questions: **Mail RSD IT**

Infinite Visions Access to Web Portal: **Mail RSD IT**

Infinite Visions access to DAC (Distribution Accounting Center): **Mail RSD Accounting**

Vendor Maintenance: **Mail RSD Accounting**

Procedures clarification: **Mail RSD Accounting**

Uploading Excel Templates - Quick Requisition

Use Template to Upload into iVisions PO spreadsheet provided by the Finance Department

- NOTE: This spreadsheet has to be in a VERY precise format:
 - Saved as .xls (Excel 97-2003) file
 - No gridlines or colored cells
 - No headers/footers
 - The order of the columns has to be exact

Enter your order in the excel template

- Column A (Line Number) – you need to have a number for each line you enter
 - If there is no number in column A that line will not upload
 - If the line next to the number is blank (no item) than a blank line will upload
- Column B (Description) – this is the description of the item
- Column C (Part Number) – the VENDOR’S part number
 - You do not have to fill in this column, but it is recommended for large orders, especially office supply orders
- Column D (Unit) – unit the part comes in (each, dz, etc.)
 - You do not have to fill in this column, you can leave it blank
- Column E (Qty) – the number of the item you wish to order
- Column F (Unit Price) – the cost of each item
- Column G (Tax) – leave this column blank
- Column H (Freight) – you can put your per item shipping charges here – or you can leave this column blank and do your shipping charges as a separate line item
- Column I (Account) – this is the GL account code
 - You need to make sure the entry is correct here.
 - Format has to be as follows:
###.####.####.###.###.###
- Column J (Item Number) – we do not use – leave blank
- Column K (Grant Project) – we do not use – leave blank

Save your Excel template

Go into the iVisions Web Portal – Quick Requisition:

- Click on Actions
- Click on Import From Excel
- Click on Browse
- Choose the file you would like to import
- Click OK – this might take a take a minute or two depending on the length of the spreadsheet
- Once it uploads – check your total & spot check the order to make sure it all looks fine
- Click Save – then save & submit your requisition

Uploading Excel Templates - Quick Requisition

TROUBLE SHOOTING

- Is the file saved as an Excel 97-2003 (.xls) file?
- Is your account code entered correctly?
- Make sure there are NO gridlines or colors on the spreadsheet
- Make sure all your rows have a line number
- Make sure there are no line numbers on rows without items to be ordered
- Make sure there are no headers/footers, extra columns/rows

**If you still cannot get the spreadsheet to upload please contact the Finance Department.

Blanket/Open POs

Open POs can be very useful – but they can create havoc if not properly managed!

An open PO (Blanket PO) is for one vendor for a *set maximum price*. You can spend against the PO until it is spent in full. It is the responsibility of the PO holder (secretary/principal) to ensure POs are not over spent.

Example:

You know that you have \$500.00 to spend on general office supplies for your art department. They want to spend all of that budget at Fred Meyer. You can put in an open PO to Fred Meyer for \$500.00. Each time the art teacher wants to make a purchase he needs to take a copy of the PO to Fred Meyer. He will be given a receipt which he must turn into the secretary within 2 business days! The secretary then receives the purchase in iVisions and attaches the receipt to the PO (again within 2 days). **these steps are very important – Accounts Payable cannot pay the invoice without these 2 steps completed!

We recommend that the secretary & purchaser both keep track of what is spent against the PO – and check continuously what has been paid – if there are discrepancies it is easier to resolve them as soon as possible than waiting until the PO is over spent or the school year is drawing to a close.

Most departments that use blanket POs have parameters for how the purchasing is done.

Example:

Operations uses an open PO to J Thayer for office supplies. Chris has approval to spend up to \$100.00 at a time on an order. This is enough for pens, paper clips, etc... but not enough for the more expensive items like toner cartridges. For larger orders, Chris needs to get approval before she can make the purchase for those against the open PO. This is an internal control for that department – it is NOT something the Finance Department tracks or monitors. Depending on who has the authority to buy against an Open PO, the individual school/department may have procedures that they want to put into place. Check with your director.

Blanket/Open POs

Receiving Against an Open PO

When you receive orders they need to be received in the system.

In the Web Portal, go to Purchasing & Payables > Receiving > Purchase Order Receiving

- Click on Receive New
- Input the PO number
- Enter
 - Qty = 1
 - Notes = date & amount of purchase - if the receipt has a number, please include that
 - Item Cost = amount of purchase (this will initially be the full amount of the PO, you can type over it)

The screenshot shows the 'iVisions Web Portal' interface for Reynolds School District. The page title is 'iVisions Web Portal Online Workflow and Employee Self Service'. The user is logged in as 'Amy Ford' on 'Tuesday, January 15, 2013'. The main content area is titled 'Add Received Items' and is for 'Group: Reynolds FY1213 FY: 2013 DAC: RSD District Office'. The form includes fields for 'PO Number' (130685), 'Vendor' (ROYAL COMMERCIAL EQUIPMENT), 'Ship To' (Nutrition Services), 'DAC' (RSD Nutrition), and 'Requester' (Kim Lindquist). Below the form is a table with the following data:

Description	Part Number	GFA	Unit	YTD	Qty	Item Number	Case Pack	Notes	Item Cost
Open PO for Refrigeration Repair for District Kitchens		<input type="checkbox"/>		29	1.00		1.00	1/14/12 Receipt# 71880	\$181.40

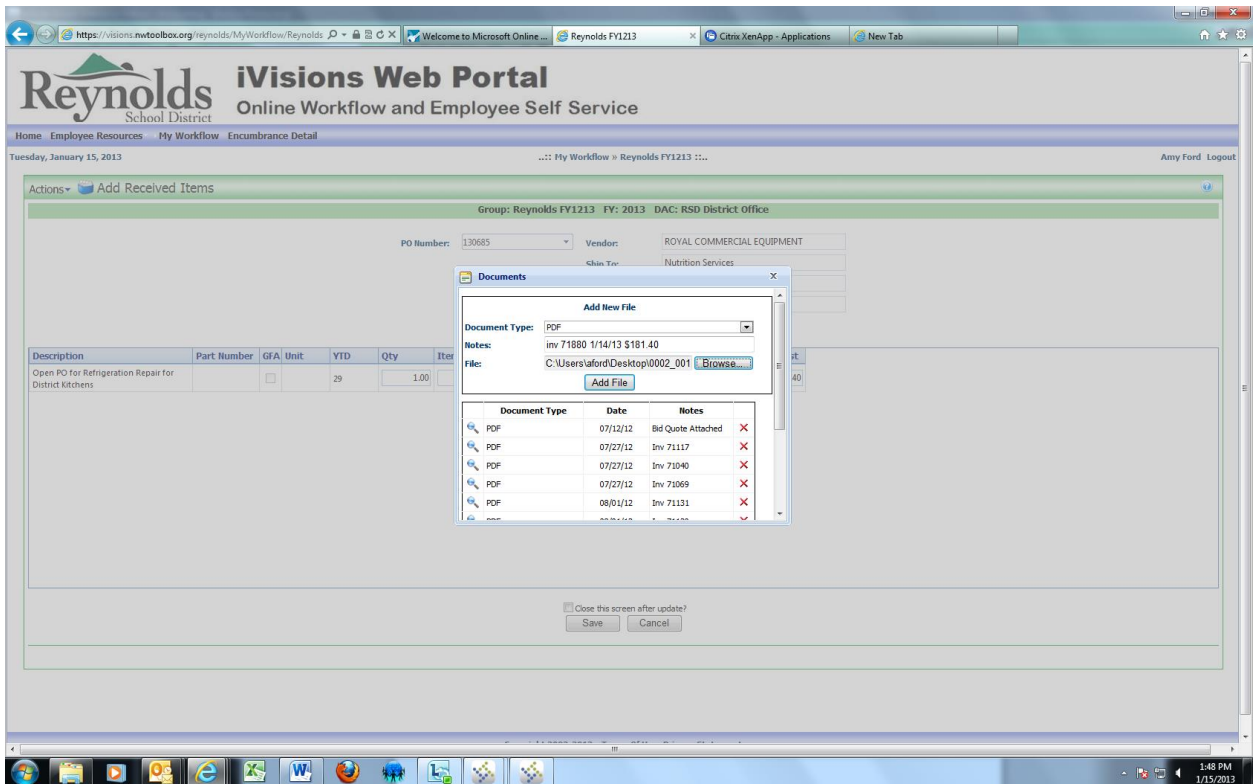
At the bottom of the form, there is a checkbox 'Close this screen after update?' and 'Save' and 'Cancel' buttons. The footer of the page includes 'Copyright 2002-2012 Terms of Use Privacy Statement' and the system clock shows '1:46 PM 1/15/2013'.

Blanket/Open POs

Attaching Receipts to an Open PO

Use Manage Documents (you can do this in the Receiving screen, or in the Control Panel)

- Document Type = PDF
- Notes = date & amount of receipt – also enter the receipt number if it has one
- Add File



- On this open PO the amounts & dates of the invoices are not listed – that is because there are EXACT invoice #s. Most receipts do not have invoice numbers so the date/amount is crucial!

Copying a Requisition PO

If you want to copy a PO follow these steps.

In the iVisions Web Portal: My Workflow > Purchasing & Payables > Purchasing > Control Panel

- Pull up your requisition and click ONCE on it to highlight (do not open)
- Click on Actions and choose Copy Requisition PO

The screenshot shows the Reynolds School District iVisions Web Portal interface. The left sidebar contains a navigation menu with options like 'My Workflow (1)', 'Purchase Requisitions (1)', 'General Ledger', 'Purchasing & Payables', 'Control Panel', 'Print Requisitions', 'Print Purchase Orders', 'Receiving', 'Vendors', 'Reports', and 'Payroll'. The main content area is titled 'iVisions Enterprise Display' and shows a search filter for 'Group: Reynolds FY1314 FY: 2014 DAC: RSD District Office'. Below the search filters, there is a table with the following data:

Req. No.	Req. Date	Req. App.	Vendor Name	PO No.	R	PO Date	Amount	Status	Next Approver	DAC	Request
14253	05/05/2014	No	FORD, AMY ROSE	0	0		\$2.00	Open	Orig	RSD Business Services	Amy Ford

- Now you will see 2 identical requisitions
 - To edit, click ONCE on the top one and then click the edit button (looks like a pencil and paper)

The screenshot shows the Reynolds School District iVisions Web Portal interface after the copy action. A yellow warning message at the top states 'Requisition has been copied.' The search filters remain the same. Below the search filters, there is a table with the following data:

Req. No.	Req. Date	Req. App.	Vendor Name	PO No.	R	PO Date	Amount	Status	Next Approver	DAC	Request
14254	05/05/2014	No	FORD, AMY ROSE	0	0		\$2.00	Open	Orig	RSD Business Services	Amy Ford
14253	05/05/2014	No	FORD, AMY ROSE	0	0		\$2.00	Open	Orig	RSD Business Services	Amy Ford

Copying a Requisition PO

Now you can change the vendor:

Requisition Information

Req. Number: 14254
Req. Date: 5/5/2014
Vendor: BURKE DAWNA M
DAC: Name Street City
Ship To: BURKE DAWNA M 3922 EDGEWOOD CT WEST LINN, OR 97068
Requester: Amy Ford
PO Notes: TEST TEST TEST
Buyer:
 W9 Received

Proposed Vendor

Order Via: Mail
Project: UNDESIGNATED
Date Required: 5/20/2014
Award #:
Internal Notes:

Has Documents: No
Manage

Description	Part No.	Unit	Unit Price	Qty.	Ext. Price	Tax	Freight	Line Total	Item Number
TEST TEST			1.0000	1	\$1.00	\$0.00	\$0.00	\$1.00	
TEST TEST			1.0000	1	\$1.00	\$0.00	\$0.00	\$1.00	

The rest of your info stays the same, or you can make any changes that you might need to make.

- Click Save & Submit
 - You still need to submit this newly created requisition for approval

WARNINGS:

- Be sure that you change the vendor – or one person/vendor will receive both POs
- Do not choose the Copy Requisition/PO to Next Year

Travel Guidelines

Conference Registration

- Register for hotel rooms early because often the conference hotel fills up very quickly. In most cases, hotel rooms can be booked before the conference registration is completed.
- Check the cancelation policy but most hotels allow you to cancel at no charge up to a few days before check-in.

Air Travel

- Do not book flights until a seat at the conference is confirmed.
- Before you get started:
 - Have the full name of the employee traveling (as it appears on his/her Driver's License or whatever ID he/she uses at the airport)
 - Have the employee's birth date
 - Have an employee contact phone number
- Contact **Mary Martin** at **Azumano Travel** mmartin@azumano.com if the number of employees flying is less than 10; or contact the **Group Travel Desk** at **866-291-0460** if there are 10 or more employees flying.
- Booking:
 - Ask for prices and times for the dates and location involved. You will probably get a couple of options to choose from.
 - Once it's decided, give Mary Martin the flights you want to book and the full name of the employee traveling with birth date.
 - Mary Martin will need **your** PEID to book the flights.
 - Ask Mary Martin to book the flights but not issue tickets yet.
 - Forward the preliminary ticket to the employee, and after he/she has confirmed the booking information, let Mary know and she will send a final e-ticket.
 - Forward the final email ticket to the employee and save a pdf copy on your computer
 - Create a PO to **U S Bank_009289** and attach the e-ticket.
 - Flight changes made for the convenience of the traveler that incur a fee will not be paid by the district.
 - The cost of one (1) checked bag each way may be reimbursed by the district.

Travel Guidelines

Travel Other than Air

- For travel other than by air, determine the most cost efficient method.
- If an employee chooses to travel by a different method, they can be reimbursed up to the amount of the most cost efficient method.
 - For example, if traveling by car is the least expensive and the mileage cost will be \$200, someone choosing to travel by train would be reimbursed the cost of the train ticket, not to exceed \$200

Hotel

- Look up the city that the employee is staying in on the IRS Per Diem Rate table found at <http://www.gsa.gov/portal/category/100000>
- The lodging rate is how much each person can spend per night for a room (before taxes)
 - Accommodations can be made at the event hotel. This rate usually exceeds the per diem amount. If there is more than one event hotel, accommodations are to be made at the least expensive location.
 - If an event hotel/room is not available, accommodations are to be made at a hotel that does not exceed the per diem rate. Additional savings may be received by requesting the “government rate” when making the reservation. If employees are sharing rooms, the allowable rate is doubled.
 - If there are not any less expensive hotels nearby, note it on the PO and attach proof of the rates for three hotels to the PO. Comparison needs to include hotel names, addresses, phone numbers and room rates.
 - Lodging arrangements can be made near the airport for flights that leave at or before 9:00 a.m. Lodging on the final day of the event will be allowed if driving or flying home would mean arrival in Portland after 9:00 p.m.
 - Approval for overnight stays in areas in close proximity to the district shall only be considered if it is more cost efficient than travel back and forth; or if conference start/end times would be before 7:00 a.m. & after 8:00 p.m. Cabinet approval is required.
- Make the hotel reservation using the Travel Visa.
 - After making the reservations, call the hotel and ask for a Credit Card Authorization form.
 - Use the Travel Visa to pay the room and tax and resort fee (if any).
 - Create a PO to US Bank – Corporate Payment Systems and list the IRS lodging rate and the room rate.
 - If the room rate is higher, include an explanation on why they're staying there.

Travel Guidelines

Meals

- For the meal per diem, use the IRS Per Diem Rate table to find out how much the employee gets for the location where employee will be staying.
 - For conference days, you will need a conference agenda to see if any meals are provided. (If it does not say or is unclear, call conference information.) If any meals are provided, you will need to deduct those amounts each day from the per diem.
 - For travel days, take the total amount the employee is allowed for meals and find that column on the M&IE document. Look at the times the traveler departs and returns and deduct any meals the traveler would eat before they leave and after they return home.
 - If the employee gets any type of meal for a day, he/she also gets the \$5 incidental for the day.
 - Create a PO for the meal per diem before the employee is to leave.
 - If the employee chooses to stay longer on his/her own time, he/she does not get a meal per diem for the extra days.
 - Attach the e-ticket and conference agenda to the meal per diem PO.
 - Make sure the employee understands that they need to provide **original** itemized meal receipts and return any per diem remainder amount
 - Otherwise, these amounts will be reported to Payroll for taxable purposes. Refer to the Per Diem Expense Report Form on the web found at <http://www.reynolds.k12.or.us/district/finance-department-0>

Shuttle

- If the hotel does not provide an airport shuttle, Super Shuttle is an option. Reservations can be made online and paid using the Travel Visa.
- Gratuity is to come out of incidentals.
 - Let the employee know if you include any gratuity when making a shuttle reservation.

Vehicle Rental

- Vehicles cannot be rented without written approval from a cabinet member.
- Once approved by a cabinet member, email vehicle requests to Cynthia Le at hle@rsd7.net
 - Outline the reason for the need of the vehicle and cost comparisons of other modes of travel (i.e., shuttles)

Travel Guidelines

- Approval will be for an economy car unless need requires otherwise.
- Traveler will be responsible for the costs that are not pre-approved.
- Vehicle rentals shall only be used for district business.
- Additional insurance coverage should not be purchased.
- In the event of an accident, your supervisor must be notified immediately.

Personal Vehicle

- Carpooling should be done whenever it is most cost efficient for the district, and not based on convenience of the traveler.
- Travelers must obtain written approval from their direct supervisor and cabinet member prior to travel if they wish to use their personal vehicle if faster and more economical transportation is available.
- Mileage will be reimbursed up to the amount that would have been charged for the more economical mode of travel. Additional costs incurred for lodging, meals or other expenses due to added travel time will be paid by the traveler. Additional time away from work will be charged to the traveler's vacation leave accrual.

Staying Longer / Special Arrangements

- The rule of thumb for anyone doing something different from everyone else is that they cannot benefit from that choice. If the cost is higher, the employee must pay the difference.
 - The first step is to figure out the cost for the standard trip.
 - Once you know what the standard cost is, that is the limit for everyone.
 - If their arrangements cost less, employee only gets to spend their actual cost.

Personal Travel / Travel Companions / Benefits

- All costs greater than those incurred for district business will be at the traveler's/companion's expense. Additional time away from work will be charged to the traveler's vacation leave accrual.
- District arranged flights will not be rearranged to accommodate non-district travel companions. District flights must be made first.

Travel Guidelines

- Travelers may not receive personal travel incentives or benefits when arranging or raveling on district business (i.e., travel reward miles or points towards free lodging on the next stay).

Unforeseen Events

- When circumstances beyond the control of the traveler occur *after* the original approved travel plan is arranged, the traveler shall notify their supervisor as soon as possible.
- If a district arranged flight is delayed or canceled causing an extended wait time or an additional overnight stay, emergency after hours contact information is provided on the bottom of the e-ticket to assist the traveler.
- Receipts and written explanation for additional expenses will be claimed on a Reimbursement Request Form found at <http://www.reynolds.k12.or.us/district/accounting>

Cancellation of Travel

- If travel is cancelled, email notification must be provided to the supervisor, cabinet member and Cynthia Le.
- If a Travel Advance was given, funds need to be returned to the district immediately.

ID	STATE	DESTINATION	COUNTY / LOCATION DEFINED	SEASON BEGIN	SEASON END	FY2015 Lodging Rate	FY2015 M&IE	
		Standard CONUS rate applies to all counties not specifically listed. Cities not listed may be located in a listed county.					\$83	\$46
1	AL	Birmingham	Jefferson / Shelby			\$92	\$56	
2	AL	Gulf Shores	Baldwin	October 1	February 28	\$100	\$51	
2	AL	Gulf Shores	Baldwin	March 1	July 31	\$128	\$51	
2	AL	Gulf Shores	Baldwin	August 1	September 30	\$100	\$51	
3	AL	Huntsville	Madison / Limestone			\$86	\$51	
460	AL	Mobile	Mobile	October 1	December 31	\$86	\$51	
460	AL	Mobile	Mobile	January 1	February 28	\$95	\$51	
460	AL	Mobile	Mobile	March 1	September 30	\$86	\$51	
6	AR	Hot Springs	Garland			\$100	\$46	
7	AR	Little Rock	Pulaski			\$89	\$61	
9	AZ	Grand Canyon / Flagstaff	Coconino / Yavapai less the city of Sedona	October 1	February 28	\$83	\$66	
9	AZ	Grand Canyon / Flagstaff	Coconino / Yavapai less the city of Sedona	March 1	September 30	\$112	\$66	
8	AZ	Kayenta	Navajo			\$109	\$61	
10	AZ	Phoenix / Scottsdale	Maricopa	October 1	December 31	\$106	\$71	
10	AZ	Phoenix / Scottsdale	Maricopa	January 1	March 31	\$141	\$71	
10	AZ	Phoenix / Scottsdale	Maricopa	April 1	May 31	\$113	\$71	
10	AZ	Phoenix / Scottsdale	Maricopa	June 1	August 31	\$83	\$71	
10	AZ	Phoenix / Scottsdale	Maricopa	September 1	September 30	\$106	\$71	
11	AZ	Sedona	City Limits of Sedona	October 1	February 28	\$131	\$66	
11	AZ	Sedona	City Limits of Sedona	March 1	May 31	\$150	\$66	
11	AZ	Sedona	City Limits of Sedona	June 1	September 30	\$131	\$66	
12	AZ	Tucson	Pima	October 1	January 31	\$86	\$56	
12	AZ	Tucson	Pima	February 1	May 31	\$100	\$56	
12	AZ	Tucson	Pima	June 1	August 31	\$83	\$56	
12	AZ	Tucson	Pima	September 1	September 30	\$86	\$56	
14	CA	Antioch / Brentwood / Concord	Contra Costa			\$122	\$66	
481	CA	Bakersfield / Ridgecrest	Kern			\$92	\$51	
16	CA	Barstow / Ontario / Victorville	San Bernardino			\$98	\$56	
20	CA	Death Valley	Inyo			\$100	\$46	
461	CA	Eureka / Arcata / McKinleyville	Humboldt	October 1	June 30	\$91	\$61	
461	CA	Eureka / Arcata / McKinleyville	Humboldt	July 1	August 31	\$109	\$61	
461	CA	Eureka / Arcata / McKinleyville	Humboldt	September 1	September 30	\$91	\$61	
21	CA	Fresno	Fresno			\$89	\$61	
22	CA	Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica			\$138	\$71	
23	CA	Mammoth Lakes	Mono	October 1	November 30	\$102	\$61	
23	CA	Mammoth Lakes	Mono	December 1	March 31	\$128	\$61	
23	CA	Mammoth Lakes	Mono	April 1	September 30	\$102	\$61	
24	CA	Mill Valley / San Rafael / Novato	Marin			\$133	\$56	
25	CA	Modesto	Stanislaus			\$85	\$51	
26	CA	Monterey	Monterey	October 1	June 30	\$131	\$71	
26	CA	Monterey	Monterey	July 1	August 31	\$166	\$71	
26	CA	Monterey	Monterey	September 1	September 30	\$131	\$71	
27	CA	Napa	Napa	October 1	November 30	\$171	\$66	
27	CA	Napa	Napa	December 1	January 31	\$131	\$66	
27	CA	Napa	Napa	February 1	September 30	\$171	\$66	
28	CA	Oakhurst	Madera	October 1	May 31	\$87	\$56	
28	CA	Oakhurst	Madera	June 1	August 31	\$111	\$56	
28	CA	Oakhurst	Madera	September 1	September 30	\$87	\$56	
29	CA	Oakland	Alameda			\$124	\$61	
30	CA	Palm Springs	Riverside	October 1	December 31	\$110	\$71	
30	CA	Palm Springs	Riverside	January 1	May 31	\$128	\$71	
30	CA	Palm Springs	Riverside	June 1	September 30	\$90	\$71	
31	CA	Point Arena / Gualala	Mendocino			\$96	\$66	
32	CA	Redding	Shasta			\$89	\$61	
33	CA	Sacramento	Sacramento			\$107	\$61	
34	CA	San Diego	San Diego			\$142	\$71	
35	CA	San Francisco	San Francisco	October 1	October 31	\$251	\$71	
35	CA	San Francisco	San Francisco	November 1	December 31	\$209	\$71	
35	CA	San Francisco	San Francisco	January 1	August 31	\$219	\$71	
35	CA	San Francisco	San Francisco	September 1	September 30	\$251	\$71	
36	CA	San Luis Obispo	San Luis Obispo			\$111	\$66	
37	CA	San Mateo / Foster City / Belmont	San Mateo			\$155	\$61	
38	CA	Santa Barbara	Santa Barbara	October 1	June 30	\$151	\$66	
38	CA	Santa Barbara	Santa Barbara	July 1	August 31	\$200	\$66	
38	CA	Santa Barbara	Santa Barbara	September 1	September 30	\$151	\$66	
39	CA	Santa Cruz	Santa Cruz	October 1	May 31	\$128	\$66	
39	CA	Santa Cruz	Santa Cruz	June 1	August 31	\$168	\$66	
39	CA	Santa Cruz	Santa Cruz	September 1	September 30	\$128	\$66	
40	CA	Santa Monica	City limits of Santa Monica	October 1	December 31	\$190	\$71	
40	CA	Santa Monica	City limits of Santa Monica	January 1	May 31	\$202	\$71	
40	CA	Santa Monica	City limits of Santa Monica	June 1	August 31	\$230	\$71	
40	CA	Santa Monica	City limits of Santa Monica	September 1	September 30	\$190	\$71	
41	CA	Santa Rosa	Sonoma			\$121	\$61	
42	CA	South Lake Tahoe	El Dorado			\$114	\$71	
43	CA	Stockton	San Joaquin			\$93	\$56	
44	CA	Sunnyvale / Palo Alto / San Jose	Santa Clara			\$162	\$66	
45	CA	Tahoe City	Placer			\$87	\$51	
46	CA	Truckee	Nevada			\$106	\$71	
47	CA	Visalia / Lemoore	Tulare / Kings			\$88	\$61	
48	CA	West Sacramento / Davis	Yolo			\$108	\$51	
49	CA	Yosemite National Park	Mariposa	October 1	November 30	\$90	\$71	
49	CA	Yosemite National Park	Mariposa	December 1	May 31	\$113	\$71	
49	CA	Yosemite National Park	Mariposa	June 1	August 31	\$124	\$71	
49	CA	Yosemite National Park	Mariposa	September 1	September 30	\$90	\$71	
50	CO	Aspen	Pitkin	October 1	November 30	\$116	\$71	
50	CO	Aspen	Pitkin	December 1	March 31	\$270	\$71	
50	CO	Aspen	Pitkin	April 1	May 31	\$117	\$71	
50	CO	Aspen	Pitkin	June 1	August 31	\$201	\$71	
50	CO	Aspen	Pitkin	September 1	September 30	\$116	\$71	
52	CO	Boulder / Broomfield	Boulder / Broomfield			\$114	\$61	
53	CO	Colorado Springs	El Paso			\$89	\$66	
54	CO	Cortez	Montezuma	October 1	May 31	\$88	\$51	
54	CO	Cortez	Montezuma	June 1	September 30	\$111	\$51	
55	CO	Crested Butte / Gunnison	Gunnison			\$95	\$51	
56	CO	Denver / Aurora	Denver / Adams / Arapahoe / Jefferson			\$163	\$66	
427	CO	Douglas	Douglas			\$108	\$61	
57	CO	Durango	La Plata	October 1	May 31	\$97	\$61	
57	CO	Durango	La Plata	June 1	September 30	\$141	\$61	
58	CO	Fort Collins / Loveland	Larimer			\$98	\$56	
61	CO	Montrose	Montrose			\$87	\$56	
63	CO	Silverthorne / Breckenridge	Summit	October 1	November 30	\$94	\$56	
63	CO	Silverthorne / Breckenridge	Summit	December 1	March 31	\$138	\$56	
63	CO	Silverthorne / Breckenridge	Summit	April 1	May 31	\$83	\$56	
63	CO	Silverthorne / Breckenridge	Summit	June 1	September 30	\$94	\$56	
64	CO	Steamboat Springs	Routt	October 1	November 30	\$99	\$56	
64	CO	Steamboat Springs	Routt	December 1	March 31	\$172	\$56	
64	CO	Steamboat Springs	Routt	April 1	September 30	\$99	\$56	
65	CO	Telluride	San Miguel	October 1	November 30	\$127	\$71	
65	CO	Telluride	San Miguel	December 1	March 31	\$334	\$71	
65	CO	Telluride	San Miguel	April 1	May 31	\$136	\$71	
65	CO	Telluride	San Miguel	June 1	September 30	\$174	\$71	
66	CO	Vail	Eagle	October 1	November 30	\$116	\$71	

FY 2015 Per Diem Rates - Effective October 1, 2014

ID	STATE	DESTINATION	COUNTY / LOCATION DEFINED	SEASON BEGIN	SEASON END	FY2015 Lodging Rate	FY2015 M&IE
66	CO	Vail	Eagle	December 1	March 31	\$ 312	\$ 71
66	CO	Vail	Eagle	April 1	June 30	\$ 126	\$ 71
66	CO	Vail	Eagle	July 1	August 31	\$ 151	\$ 71
66	CO	Vail	Eagle	September 1	September 30	\$ 116	\$ 71
67	CT	Bridgeport / Danbury	Fairfield			\$ 125	\$ 71
68	CT	Cromwell / Old Saybrook	Middlesex			\$ 93	\$ 61
69	CT	Hartford	Hartford			\$ 116	\$ 56
71	CT	New Haven	New Haven			\$ 94	\$ 61
72	CT	New London / Groton	New London			\$ 98	\$ 61
75	DC	District of Columbia	Washington DC	October 1	October 31	\$ 222	\$ 71
75	DC	District of Columbia	Washington DC	November 1	February 28	\$ 177	\$ 71
75	DC	District of Columbia	(also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland)	March 1	June 30	\$ 229	\$ 71
75	DC	District of Columbia	(also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland)	July 1	August 31	\$ 162	\$ 71
75	DC	District of Columbia	(also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland)	September 1	September 30	\$ 222	\$ 71
76	DE	Dover	Kent	October 1	April 30	\$ 83	\$ 46
76	DE	Dover	Kent	May 1	September 30	\$ 101	\$ 46
77	DE	Lewes	Sussex	October 1	June 30	\$ 88	\$ 46
77	DE	Lewes	Sussex	July 1	August 31	\$ 137	\$ 46
77	DE	Lewes	Sussex	September 1	September 30	\$ 88	\$ 46
78	DE	Wilmington	New Castle			\$ 120	\$ 56
99	FL	Boca Raton / Delray Beach / Jupiter	Palm Beach / Hendry	October 1	December 31	\$ 97	\$ 71
99	FL	Boca Raton / Delray Beach / Jupiter	Palm Beach / Hendry	January 1	April 30	\$ 157	\$ 71
99	FL	Boca Raton / Delray Beach / Jupiter	Palm Beach / Hendry	May 1	September 30	\$ 97	\$ 71
80	FL	Bradenton	Manatee	October 1	January 31	\$ 83	\$ 56
80	FL	Bradenton	Manatee	February 1	March 31	\$ 119	\$ 56
80	FL	Bradenton	Manatee	April 1	September 30	\$ 83	\$ 56
81	FL	Cocoa Beach	Brevard			\$ 105	\$ 51
82	FL	Daytona Beach	Volusia	October 1	January 31	\$ 83	\$ 51
82	FL	Daytona Beach	Volusia	February 1	March 31	\$ 110	\$ 51
82	FL	Daytona Beach	Volusia	April 1	July 31	\$ 90	\$ 51
82	FL	Daytona Beach	Volusia	August 1	September 30	\$ 83	\$ 51
84	FL	Fort Lauderdale	Broward	October 1	December 31	\$ 134	\$ 71
84	FL	Fort Lauderdale	Broward	January 1	March 31	\$ 188	\$ 71
84	FL	Fort Lauderdale	Broward	April 1	May 31	\$ 140	\$ 71
84	FL	Fort Lauderdale	Broward	June 1	September 30	\$ 109	\$ 71
85	FL	Fort Myers	Lee	October 1	December 31	\$ 93	\$ 56
85	FL	Fort Myers	Lee	January 1	April 30	\$ 142	\$ 56
85	FL	Fort Myers	Lee	May 1	September 30	\$ 93	\$ 56
83	FL	Fort Walton Beach / De Funiak Springs	Okaloosa / Walton	October 1	October 31	\$ 129	\$ 51
83	FL	Fort Walton Beach / De Funiak Springs	Okaloosa / Walton	November 1	February 28	\$ 86	\$ 51
83	FL	Fort Walton Beach / De Funiak Springs	Okaloosa / Walton	March 1	May 31	\$ 145	\$ 51
83	FL	Fort Walton Beach / De Funiak Springs	Okaloosa / Walton	June 1	July 31	\$ 196	\$ 51
83	FL	Fort Walton Beach / De Funiak Springs	Okaloosa / Walton	August 1	September 30	\$ 129	\$ 51
88	FL	Gainesville	Alachua			\$ 94	\$ 51
89	FL	Gulf Breeze	Santa Rosa	October 1	May 31	\$ 83	\$ 51
89	FL	Gulf Breeze	Santa Rosa	June 1	July 31	\$ 108	\$ 51
89	FL	Gulf Breeze	Santa Rosa	August 1	September 30	\$ 83	\$ 51
91	FL	Key West	Monroe	October 1	November 30	\$ 183	\$ 71
91	FL	Key West	Monroe	December 1	January 31	\$ 230	\$ 71
91	FL	Key West	Monroe	February 1	March 31	\$ 279	\$ 71
91	FL	Key West	Monroe	April 1	September 30	\$ 183	\$ 71
95	FL	Miami	Miami-Dade	October 1	December 31	\$ 152	\$ 66
95	FL	Miami	Miami-Dade	January 1	March 31	\$ 203	\$ 66
95	FL	Miami	Miami-Dade	April 1	May 31	\$ 146	\$ 66
95	FL	Miami	Miami-Dade	June 1	September 30	\$ 119	\$ 66
96	FL	Naples	Collier	October 1	December 31	\$ 136	\$ 61
96	FL	Naples	Collier	January 1	April 30	\$ 203	\$ 61
96	FL	Naples	Collier	May 1	September 30	\$ 116	\$ 61
98	FL	Orlando	Orange			\$ 115	\$ 56
100	FL	Panama City	Bay	October 1	February 28	\$ 83	\$ 51
100	FL	Panama City	Bay	March 1	July 31	\$ 119	\$ 51
100	FL	Panama City	Bay	August 1	September 30	\$ 83	\$ 51
101	FL	Pensacola	Escambia	October 1	February 28	\$ 94	\$ 46
101	FL	Pensacola	Escambia	March 1	August 31	\$ 121	\$ 46
101	FL	Pensacola	Escambia	September 1	September 30	\$ 94	\$ 46
102	FL	Punta Gorda	Charlotte	October 1	January 31	\$ 83	\$ 51
102	FL	Punta Gorda	Charlotte	February 1	March 31	\$ 123	\$ 51
102	FL	Punta Gorda	Charlotte	April 1	September 30	\$ 83	\$ 51
103	FL	Sarasota	Sarasota	October 1	December 31	\$ 92	\$ 56
103	FL	Sarasota	Sarasota	January 1	April 30	\$ 126	\$ 56
103	FL	Sarasota	Sarasota	May 1	September 30	\$ 92	\$ 56
104	FL	Sebring	Highlands			\$ 99	\$ 46
105	FL	St. Augustine	St. Johns			\$ 107	\$ 56
106	FL	Stuart	Martin			\$ 91	\$ 51
107	FL	Tallahassee	Leon	October 1	December 31	\$ 88	\$ 46
107	FL	Tallahassee	Leon	January 1	April 30	\$ 104	\$ 46
107	FL	Tallahassee	Leon	May 1	September 30	\$ 88	\$ 46
108	FL	Tampa / St. Petersburg	Pinellas / Hillsborough	October 1	December 31	\$ 104	\$ 51
108	FL	Tampa / St. Petersburg	Pinellas / Hillsborough	January 1	February 28	\$ 115	\$ 51
108	FL	Tampa / St. Petersburg	Pinellas / Hillsborough	March 1	September 30	\$ 104	\$ 51
109	FL	Vero Beach	Indian River	October 1	January 31	\$ 109	\$ 51
109	FL	Vero Beach	Indian River	February 1	April 30	\$ 155	\$ 51
109	FL	Vero Beach	Indian River	May 1	September 30	\$ 109	\$ 51
110	GA	Athens	Clarke			\$ 91	\$ 46
111	GA	Atlanta	Fulton / Dekalb / Cobb			\$ 135	\$ 56
113	GA	Augusta	Richmond			\$ 91	\$ 51
115	GA	Jekyll Island / Brunswick	Glynn	October 1	October 31	\$ 148	\$ 56
115	GA	Jekyll Island / Brunswick	Glynn	November 1	February 28	\$ 110	\$ 56
115	GA	Jekyll Island / Brunswick	Glynn	March 1	September 30	\$ 148	\$ 56
116	GA	Savannah	Chatham			\$ 101	\$ 56
117	IA	Cedar Rapids	Linn			\$ 88	\$ 51
476	IA	Dallas	Dallas			\$ 114	\$ 51
118	IA	Des Moines	Polk			\$ 97	\$ 51
466	ID	Bonner's Ferry / Sandpoint	Bonner / Boundary / Shoshone	October 1	June 30	\$ 83	\$ 61
466	ID	Bonner's Ferry / Sandpoint	Bonner / Boundary / Shoshone	July 1	August 31	\$ 101	\$ 61
466	ID	Bonner's Ferry / Sandpoint	Bonner / Boundary / Shoshone	September 1	September 30	\$ 83	\$ 61
120	ID	Coeur d'Alene	Kootenai	October 1	May 31	\$ 85	\$ 61
120	ID	Coeur d'Alene	Kootenai	June 1	August 31	\$ 124	\$ 61
120	ID	Coeur d'Alene	Kootenai	September 1	September 30	\$ 85	\$ 61
467	ID	Driggs / Idaho Falls	Bonneville / Fremont / Teton			\$ 86	\$ 46
122	ID	Sun Valley / Ketchum	Blaine / Elmore			\$ 99	\$ 71
422	IL	Bolingbrook / Romeoville / Lemont	Will			\$ 90	\$ 51
123	IL	Chicago	Cook / Lake	October 1	November 30	\$ 194	\$ 71
123	IL	Chicago	Cook / Lake	December 1	February 28	\$ 132	\$ 71
123	IL	Chicago	Cook / Lake	March 1	April 30	\$ 159	\$ 71
123	IL	Chicago	Cook / Lake	May 1	August 31	\$ 192	\$ 71
123	IL	Chicago	Cook / Lake	September 1	September 30	\$ 194	\$ 71
462	IL	O'Fallon / Fairview Heights / Collinsville	Bond / Calhoun / Clinton / Jersey / Macoupin / Madison / Monroe / St. Clair			\$ 115	\$ 56
124	IL	Oak Brook Terrace	DuPage			\$ 103	\$ 61
126	IL	Springfield	Sangamon			\$ 89	\$ 56
127	IN	Bloomington	Monroe			\$ 104	\$ 56
129	IN	Ft. Wayne	Allen			\$ 88	\$ 56
414	IN	Hammond / Munster / Merrillville	Lake			\$ 96	\$ 46
130	IN	Indianapolis / Carmel	Marion / Hamilton			\$ 98	\$ 61

FY 2015 Per Diem Rates - Effective October 1, 2014

ID	STATE	DESTINATION	COUNTY / LOCATION DEFINED	SEASON BEGIN	SEASON END	FY2015 Lodging Rate	FY2015 M&IE
131	IN	Lafayette / West Lafayette	Tippecanoe			\$ 88	\$ 51
134	IN	South Bend	St. Joseph			\$ 90	\$ 56
137	KS	Kansas City / Overland Park	Wyandotte / Johnson / Leavenworth			\$ 106	\$ 61
138	KS	Wichita	Sedgwick			\$ 93	\$ 56
139	KY	Boone	Boone			\$ 92	\$ 51
436	KY	Kenton	Kenton			\$ 132	\$ 56
140	KY	Lexington	Fayette			\$ 97	\$ 61
141	KY	Louisville	Jefferson	October 1	January 31	\$ 106	\$ 61
141	KY	Louisville	Jefferson	February 1	May 31	\$ 121	\$ 61
141	KY	Louisville	Jefferson	June 1	September 30	\$ 106	\$ 61
478	LA	Alexandria / Leesville / Natchitoches	Allen / Jefferson Davis / Natchitoches / Rapides / Vernon Parishes			\$ 86	\$ 61
142	LA	Baton Rouge	East Baton Rouge Parish			\$ 94	\$ 56
438	LA	Covington / Slidell	St. Tammany Parish			\$ 90	\$ 56
144	LA	New Orleans	Orleans / St. Bernard / Jefferson / Plaquemine Parishes	October 1	December 31	\$ 154	\$ 71
144	LA	New Orleans	Orleans / St. Bernard / Jefferson / Plaquemine Parishes	January 1	June 30	\$ 151	\$ 71
144	LA	New Orleans	Orleans / St. Bernard / Jefferson / Plaquemine Parishes	July 1	September 30	\$ 107	\$ 71
147	MA	Andover	Essex			\$ 101	\$ 56
148	MA	Boston / Cambridge	Suffolk, city of Cambridge	October 1	October 31	\$ 258	\$ 71
148	MA	Boston / Cambridge	Suffolk, city of Cambridge	November 1	March 31	\$ 179	\$ 71
148	MA	Boston / Cambridge	Suffolk, city of Cambridge	April 1	June 30	\$ 231	\$ 71
148	MA	Boston / Cambridge	Suffolk, city of Cambridge	July 1	August 31	\$ 210	\$ 71
148	MA	Boston / Cambridge	Suffolk, city of Cambridge	September 1	September 30	\$ 258	\$ 71
149	MA	Burlington / Woburn	Middlesex less the city of Cambridge			\$ 127	\$ 71
150	MA	Falmouth	City limits of Falmouth	October 1	June 30	\$ 110	\$ 51
150	MA	Falmouth	City limits of Falmouth	July 1	August 31	\$ 184	\$ 51
150	MA	Falmouth	City limits of Falmouth	September 1	September 30	\$ 110	\$ 51
151	MA	Hyannis	Barnstable less the city of Falmouth	October 1	June 30	\$ 97	\$ 56
151	MA	Hyannis	Barnstable less the city of Falmouth	July 1	August 31	\$ 157	\$ 56
151	MA	Hyannis	Barnstable less the city of Falmouth	September 1	September 30	\$ 97	\$ 56
152	MA	Martha's Vineyard	Dukes	October 1	June 30	\$ 124	\$ 71
152	MA	Martha's Vineyard	Dukes	July 1	August 31	\$ 265	\$ 71
152	MA	Martha's Vineyard	Dukes	September 1	September 30	\$ 124	\$ 71
153	MA	Nantucket	Nantucket	October 1	May 31	\$ 137	\$ 61
153	MA	Nantucket	Nantucket	June 1	September 30	\$ 289	\$ 61
154	MA	Northampton	Hampshire			\$ 106	\$ 56
155	MA	Pittsfield	Berkshire			\$ 122	\$ 61
156	MA	Plymouth / Taunton / New Bedford	Plymouth / Bristol			\$ 99	\$ 56
157	MA	Quincy	Norfolk			\$ 133	\$ 51
158	MA	Springfield	Hampden			\$ 104	\$ 51
160	MA	Worcester	Worcester			\$ 106	\$ 61
161	MD	Aberdeen / Bel Air / Belcamp	Harford			\$ 94	\$ 56
162	MD	Annapolis	Anne Arundel	October 1	October 31	\$ 121	\$ 61
162	MD	Annapolis	Anne Arundel	November 1	April 30	\$ 100	\$ 61
162	MD	Annapolis	Anne Arundel	May 1	September 30	\$ 121	\$ 61
429	MD	Baltimore County	Baltimore			\$ 98	\$ 61
163	MD	Baltimore City	Baltimore City	October 1	November 30	\$ 153	\$ 71
163	MD	Baltimore City	Baltimore City	December 1	February 28	\$ 118	\$ 71
163	MD	Baltimore City	Baltimore City	March 1	August 31	\$ 150	\$ 71
163	MD	Baltimore City	Baltimore City	September 1	September 30	\$ 153	\$ 71
164	MD	Cambridge / St. Michaels	Dorchester / Talbot	October 1	May 31	\$ 124	\$ 61
164	MD	Cambridge / St. Michaels	Dorchester / Talbot	June 1	August 31	\$ 170	\$ 61
164	MD	Cambridge / St. Michaels	Dorchester / Talbot	September 1	September 30	\$ 124	\$ 61
473	MD	Centreville	Queen Anne	October 1	October 31	\$ 121	\$ 51
473	MD	Centreville	Queen Anne	November 1	January 31	\$ 105	\$ 51
473	MD	Centreville	Queen Anne	February 1	September 30	\$ 121	\$ 51
165	MD	Columbia	Howard			\$ 102	\$ 61
166	MD	Frederick	Frederick			\$ 99	\$ 56
169	MD	Lexington Park / Leonardtown / Lusby	St. Mary's / Calvert			\$ 94	\$ 61
170	MD	Ocean City	Worcester	October 1	May 31	\$ 85	\$ 71
170	MD	Ocean City	Worcester	June 1	August 31	\$ 193	\$ 71
170	MD	Ocean City	Worcester	September 1	September 30	\$ 85	\$ 71
171	ME	Bar Harbor	Hancock	October 1	October 31	\$ 124	\$ 61
171	ME	Bar Harbor	Hancock	November 1	March 31	\$ 83	\$ 61
171	ME	Bar Harbor	Hancock	April 1	June 30	\$ 107	\$ 61
171	ME	Bar Harbor	Hancock	July 1	August 31	\$ 168	\$ 61
171	ME	Bar Harbor	Hancock	September 1	September 30	\$ 124	\$ 61
172	ME	Kennebunk / Kittery / Sanford	York	October 1	November 30	\$ 96	\$ 56
172	ME	Kennebunk / Kittery / Sanford	York	December 1	March 31	\$ 83	\$ 56
172	ME	Kennebunk / Kittery / Sanford	York	April 1	June 30	\$ 89	\$ 56
172	ME	Kennebunk / Kittery / Sanford	York	July 1	August 31	\$ 129	\$ 56
172	ME	Kennebunk / Kittery / Sanford	York	September 1	September 30	\$ 96	\$ 56
173	ME	Portland	Cumberland / Sagadahoc	October 1	October 31	\$ 124	\$ 56
173	ME	Portland	Cumberland / Sagadahoc	November 1	June 30	\$ 99	\$ 56
173	ME	Portland	Cumberland / Sagadahoc	July 1	August 31	\$ 142	\$ 56
173	ME	Portland	Cumberland / Sagadahoc	September 1	September 30	\$ 124	\$ 56
174	ME	Rockport	Knox	October 1	June 30	\$ 85	\$ 56
174	ME	Rockport	Knox	July 1	August 31	\$ 108	\$ 56
174	ME	Rockport	Knox	September 1	September 30	\$ 85	\$ 56
175	MI	Ann Arbor	Washtenaw			\$ 105	\$ 56
176	MI	Benton Harbor / St. Joseph / Stevensville	Berrien			\$ 91	\$ 51
178	MI	Detroit	Wayne			\$ 109	\$ 56
179	MI	East Lansing / Lansing	Ingham / Eaton			\$ 91	\$ 51
183	MI	Grand Rapids	Kent			\$ 96	\$ 51
184	MI	Holland	Ottawa			\$ 98	\$ 56
185	MI	Kalamazoo / Battle Creek	Kalamazoo / Calhoun			\$ 89	\$ 51
187	MI	Mackinac Island	Mackinac	October 1	June 30	\$ 83	\$ 66
187	MI	Mackinac Island	Mackinac	July 1	August 31	\$ 99	\$ 66
187	MI	Mackinac Island	Mackinac	September 1	September 30	\$ 83	\$ 66
188	MI	Midland	Midland			\$ 97	\$ 46
190	MI	Muskegon	Muskegon	October 1	May 31	\$ 83	\$ 46
190	MI	Muskegon	Muskegon	June 1	August 31	\$ 106	\$ 46
190	MI	Muskegon	Muskegon	September 1	September 30	\$ 83	\$ 46
192	MI	Petoskey	Emmet	October 1	June 30	\$ 85	\$ 51
192	MI	Petoskey	Emmet	July 1	August 31	\$ 116	\$ 51
192	MI	Petoskey	Emmet	September 1	September 30	\$ 85	\$ 51
193	MI	Pontiac / Auburn Hills	Oakland			\$ 96	\$ 56
195	MI	South Haven	Van Buren	October 1	May 31	\$ 83	\$ 56
195	MI	South Haven	Van Buren	June 1	August 31	\$ 104	\$ 56
195	MI	South Haven	Van Buren	September 1	September 30	\$ 83	\$ 56
196	MI	Traverse City / Leland	Grand Traverse / Leelanau	October 1	June 30	\$ 88	\$ 51
196	MI	Traverse City / Leland	Grand Traverse / Leelanau	July 1	August 31	\$ 151	\$ 51
196	MI	Traverse City / Leland	Grand Traverse / Leelanau	September 1	September 30	\$ 88	\$ 51
199	MN	Duluth	St. Louis	October 1	June 30	\$ 97	\$ 56
199	MN	Duluth	St. Louis	July 1	August 31	\$ 125	\$ 56
199	MN	Duluth	St. Louis	September 1	September 30	\$ 97	\$ 56
200	MN	Egan / Burnsville / Mendota Heights	Dakota			\$ 89	\$ 56
201	MN	Minneapolis / St. Paul	Hennepin / Ramsey			\$ 135	\$ 71
202	MN	Rochester	Olmsted			\$ 112	\$ 51
204	MO	Kansas City	Jackson / Clay / Cass / Platte			\$ 106	\$ 61
207	MO	St. Louis	St. Louis / St. Louis City / St. Charles / Crawford / Franklin / Jefferson / Lincoln / Warren / Washington			\$ 115	\$ 66
446	MS	Hattiesburg	Forrest / Lamar			\$ 87	\$ 51
477	MS	Oxford	Lafayette			\$ 102	\$ 51
447	MS	Southaven	Desoto			\$ 96	\$ 46
211	MS	Starkville	Oktibbeha			\$ 98	\$ 46

ID	STATE	DESTINATION	COUNTY / LOCATION DEFINED	SEASON BEGIN	SEASON END	FY2015 Lodging Rate	FY2015 M&IE
215	MT	Big Sky / West Yellowstone	Gallatin	October 1	May 31	\$ 86	\$ 61
215	MT	Big Sky / West Yellowstone	Gallatin	June 1	September 30	\$ 125	\$ 61
212	MT	Butte	Silver Bow			\$ 88	\$ 51
488	MT	Glendive / Sidney	Dawson / Richland			\$ 161	\$ 56
426	MT	Helena	Lewis and Clark			\$ 89	\$ 56
213	MT	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	October 1	June 30	\$ 92	\$ 51
213	MT	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	July 1	August 31	\$ 128	\$ 51
213	MT	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	September 1	September 30	\$ 92	\$ 51
216	NC	Asheville	Buncombe			\$ 102	\$ 51
217	NC	Atlantic Beach / Morehead City	Carteret	October 1	May 31	\$ 83	\$ 56
217	NC	Atlantic Beach / Morehead City	Carteret	June 1	August 31	\$ 112	\$ 56
217	NC	Atlantic Beach / Morehead City	Carteret	September 1	September 30	\$ 83	\$ 56
218	NC	Chapel Hill	Orange			\$ 97	\$ 56
219	NC	Charlotte	Mecklenburg			\$ 110	\$ 51
221	NC	Durham	Durham			\$ 92	\$ 51
464	NC	Fayetteville	Cumberland			\$ 99	\$ 51
222	NC	Greensboro	Guilford	October 1	October 31	\$ 97	\$ 56
222	NC	Greensboro	Guilford	November 1	January 31	\$ 89	\$ 56
222	NC	Greensboro	Guilford	February 1	September 30	\$ 97	\$ 56
224	NC	Kill Devil	Dare	October 1	March 31	\$ 93	\$ 61
224	NC	Kill Devil	Dare	April 1	May 31	\$ 107	\$ 61
224	NC	Kill Devil	Dare	June 1	August 31	\$ 162	\$ 61
224	NC	Kill Devil	Dare	September 1	September 30	\$ 93	\$ 61
226	NC	New Bern / Havelock	Craven			\$ 90	\$ 46
227	NC	Raleigh	Wake			\$ 98	\$ 66
229	NC	Wilmington	New Hanover			\$ 94	\$ 56
484	ND	Dickinson / Beulah	Stark / Mercer / Billings			\$ 118	\$ 56
483	ND	Minot	Ward			\$ 102	\$ 56
482	ND	Williston	Williams / Mountrail / McKenzie			\$ 161	\$ 56
231	NE	Omaha	Douglas			\$ 102	\$ 61
232	NH	Concord	Merrimack			\$ 88	\$ 51
233	NH	Conway	Carroll	October 1	February 28	\$ 119	\$ 61
233	NH	Conway	Carroll	March 1	June 30	\$ 99	\$ 61
233	NH	Conway	Carroll	July 1	August 31	\$ 158	\$ 61
233	NH	Conway	Carroll	September 1	September 30	\$ 119	\$ 61
234	NH	Durham	Strafford			\$ 97	\$ 46
235	NH	Laconia	Belknap	October 1	October 31	\$ 112	\$ 51
235	NH	Laconia	Belknap	November 1	May 31	\$ 84	\$ 51
235	NH	Laconia	Belknap	June 1	September 30	\$ 112	\$ 51
236	NH	Lebanon / Lincoln / West Lebanon	Grafton / Sullivan			\$ 115	\$ 56
237	NH	Manchester	Hillsborough			\$ 92	\$ 56
238	NH	Portsmouth	Rockingham	October 1	June 30	\$ 106	\$ 61
238	NH	Portsmouth	Rockingham	July 1	August 31	\$ 140	\$ 61
238	NH	Portsmouth	Rockingham	September 1	September 30	\$ 106	\$ 61
239	NJ	Atlantic City / Ocean City / Cape May	Atlantic / Cape May			\$ 94	\$ 66
248	NJ	Belle Mead	Somerset			\$ 135	\$ 56
241	NJ	Cherry Hill / Moorestown	Camden / Burlington			\$ 97	\$ 61
242	NJ	Eatontown / Freehold	Monmouth			\$ 103	\$ 56
243	NJ	Edison / Piscataway	Middlesex			\$ 109	\$ 51
244	NJ	Flemington	Hunterdon			\$ 114	\$ 61
246	NJ	Newark	Essex / Bergen / Hudson / Passaic			\$ 134	\$ 61
247	NJ	Parsippany	Morris			\$ 136	\$ 56
249	NJ	Princeton / Trenton	Mercer			\$ 127	\$ 61
250	NJ	Springfield / Cranford / New Providence	Union			\$ 115	\$ 56
251	NJ	Toms River	Ocean	October 1	May 31	\$ 83	\$ 51
251	NJ	Toms River	Ocean	June 1	August 31	\$ 93	\$ 51
251	NJ	Toms River	Ocean	September 1	September 30	\$ 83	\$ 51
479	NM	Carlsbad	Eddy	October 1	March 31	\$ 127	\$ 51
479	NM	Carlsbad	Eddy	April 1	June 30	\$ 120	\$ 51
479	NM	Carlsbad	Eddy	July 1	September 30	\$ 127	\$ 51
472	NM	Las Cruces	Doña Ana			\$ 91	\$ 56
253	NM	Los Alamos	Los Alamos			\$ 86	\$ 51
254	NM	Santa Fe	Santa Fe			\$ 94	\$ 71
423	NM	Taos	Taos			\$ 92	\$ 66
255	NV	Incline Village / Reno / Sparks	Washoe	October 1	June 30	\$ 95	\$ 51
255	NV	Incline Village / Reno / Sparks	Washoe	July 1	August 31	\$ 130	\$ 51
255	NV	Incline Village / Reno / Sparks	Washoe	September 1	September 30	\$ 95	\$ 51
256	NV	Las Vegas	Clark			\$ 96	\$ 71
257	NV	Stateline / Carson City	Douglas / Carson City			\$ 87	\$ 61
258	NY	Albany	Albany			\$ 111	\$ 61
269	NY	Binghamton / Owego	Broome / Tioga			\$ 97	\$ 46
260	NY	Buffalo	Erie			\$ 108	\$ 56
261	NY	Floral Park / Garden City / Great Neck	Nassau			\$ 149	\$ 66
262	NY	Glens Falls	Warren	October 1	June 30	\$ 101	\$ 66
262	NY	Glens Falls	Warren	July 1	August 31	\$ 159	\$ 66
262	NY	Glens Falls	Warren	September 1	September 30	\$ 101	\$ 66
277	NY	Ithaca / Waterloo / Romulus	Tompkins / Seneca			\$ 115	\$ 46
264	NY	Kingston	Ulster			\$ 112	\$ 66
265	NY	Lake Placid	Essex	October 1	November 30	\$ 117	\$ 61
265	NY	Lake Placid	Essex	December 1	February 28	\$ 129	\$ 61
265	NY	Lake Placid	Essex	March 1	June 30	\$ 105	\$ 61
265	NY	Lake Placid	Essex	July 1	August 31	\$ 166	\$ 61
265	NY	Lake Placid	Essex	September 1	September 30	\$ 117	\$ 61
266	NY	New York City	Bronx / Kings / New York / Queens / Richmond	October 1	December 31	\$ 304	\$ 71
266	NY	New York City	Bronx / Kings / New York / Queens / Richmond	January 1	February 28	\$ 197	\$ 71
266	NY	New York City	Bronx / Kings / New York / Queens / Richmond	March 1	June 30	\$ 268	\$ 71
266	NY	New York City	Bronx / Kings / New York / Queens / Richmond	July 1	August 31	\$ 235	\$ 71
266	NY	New York City	Bronx / Kings / New York / Queens / Richmond	September 1	September 30	\$ 304	\$ 71
267	NY	Niagara Falls	Niagara	October 1	June 30	\$ 83	\$ 51
267	NY	Niagara Falls	Niagara	July 1	August 31	\$ 108	\$ 51
267	NY	Niagara Falls	Niagara	September 1	September 30	\$ 83	\$ 51
268	NY	Nyack / Palisades	Rockland			\$ 110	\$ 61
270	NY	Poughkeepsie	Dutchess			\$ 105	\$ 66
271	NY	Riverhead / Ronkonkoma / Melville	Suffolk			\$ 121	\$ 71
272	NY	Rochester	Monroe			\$ 105	\$ 51
273	NY	Saratoga Springs / Schenectady	Saratoga / Schenectady	October 1	June 30	\$ 116	\$ 56
273	NY	Saratoga Springs / Schenectady	Saratoga / Schenectady	July 1	August 31	\$ 178	\$ 56
273	NY	Saratoga Springs / Schenectady	Saratoga / Schenectady	September 1	September 30	\$ 116	\$ 56
274	NY	Syracuse / Oswego	Onondaga / Oswego			\$ 96	\$ 56
275	NY	Tarrytown / White Plains / New Rochelle	Westchester			\$ 145	\$ 71
276	NY	Troy	Rensselaer			\$ 102	\$ 51
480	NY	Watertown	Jefferson			\$ 96	\$ 56
278	NY	West Point	Orange			\$ 106	\$ 51
279	OH	Akron	Summit			\$ 104	\$ 51
281	OH	Canton	Stark			\$ 109	\$ 51
282	OH	Cincinnati	Hamilton / Clermont			\$ 132	\$ 56
283	OH	Cleveland	Cuyahoga			\$ 119	\$ 56
284	OH	Columbus	Franklin			\$ 106	\$ 56
285	OH	Dayton / Fairborn	Greene / Darke / Montgomery			\$ 89	\$ 56
287	OH	Hamilton	Butler / Warren			\$ 98	\$ 51
291	OH	Medina / Wooster	Wayne / Medina			\$ 95	\$ 51
289	OH	Mentor	Lake			\$ 94	\$ 46
280	OH	Sandusky / Bellevue	Erie / Huron			\$ 94	\$ 46
294	OH	Youngstown	Mahoning / Trumbull			\$ 95	\$ 51

ID	STATE	DESTINATION	COUNTY / LOCATION DEFINED	SEASON BEGIN	SEASON END	FY2015 Lodging Rate	FY2015 M&IE
485	OK	Enid	Garfield			\$ 109	\$ 56
295	OK	Oklahoma City	Oklahoma			\$ 94	\$ 66
298	OR	Beaverton	Washington			\$ 114	\$ 51
299	OR	Bend	Deschutes	October 1	June 30	\$ 104	\$ 61
299	OR	Bend	Deschutes	July 1	August 31	\$ 144	\$ 61
299	OR	Bend	Deschutes	September 1	September 30	\$ 104	\$ 61
300	OR	Clackamas	Clackamas			\$ 97	\$ 61
302	OR	Eugene / Florence	Lane			\$ 99	\$ 51
304	OR	Lincoln City	Lincoln	October 1	June 30	\$ 95	\$ 56
304	OR	Lincoln City	Lincoln	July 1	August 31	\$ 123	\$ 56
304	OR	Lincoln City	Lincoln	September 1	September 30	\$ 95	\$ 56
305	OR	Portland	Multnomah			\$ 137	\$ 66
306	OR	Seaside	Clatsop	October 1	June 30	\$ 100	\$ 51
306	OR	Seaside	Clatsop	July 1	August 31	\$ 148	\$ 51
306	OR	Seaside	Clatsop	September 1	September 30	\$ 100	\$ 51
307	PA	Allentown / Easton / Bethlehem	Lehigh / Northampton			\$ 88	\$ 51
313	PA	Bucks	Bucks			\$ 99	\$ 71
309	PA	Chester / Radnor / Essington	Delaware			\$ 95	\$ 51
310	PA	Erie	Erie			\$ 91	\$ 46
311	PA	Gettysburg	Adams	October 1	October 31	\$ 105	\$ 51
311	PA	Gettysburg	Adams	November 1	March 31	\$ 83	\$ 51
311	PA	Gettysburg	Adams	April 1	September 30	\$ 105	\$ 51
312	PA	Harrisburg	Dauphin County excluding Hershey			\$ 108	\$ 51
489	PA	Hershey	Hershey	October 1	May 31	\$ 103	\$ 51
489	PA	Hershey	Hershey	June 1	August 31	\$ 154	\$ 51
489	PA	Hershey	Hershey	September 1	September 30	\$ 103	\$ 51
314	PA	Lancaster	Lancaster			\$ 100	\$ 56
315	PA	Malvern / Frazer / Berwyn	Chester			\$ 122	\$ 51
316	PA	Mechanicsburg	Cumberland			\$ 91	\$ 56
435	PA	Montgomery	Montgomery			\$ 125	\$ 66
317	PA	Philadelphia	Philadelphia	October 1	November 30	\$ 166	\$ 66
317	PA	Philadelphia	Philadelphia	December 1	February 28	\$ 139	\$ 66
317	PA	Philadelphia	Philadelphia	March 1	June 30	\$ 171	\$ 66
317	PA	Philadelphia	Philadelphia	July 1	August 31	\$ 142	\$ 66
317	PA	Philadelphia	Philadelphia	September 1	September 30	\$ 166	\$ 66
318	PA	Pittsburgh	Allegheny			\$ 128	\$ 71
319	PA	Reading	Berks			\$ 94	\$ 56
320	PA	Scranton	Lackawanna			\$ 89	\$ 56
321	PA	State College	Centre			\$ 87	\$ 56
322	RI	East Greenwich / Warwick / North Kingstown	Kent / Washington			\$ 91	\$ 56
323	RI	Jamestown / Middletown / Newport	Newport	October 1	October 31	\$ 165	\$ 71
323	RI	Jamestown / Middletown / Newport	Newport	November 1	April 30	\$ 96	\$ 71
323	RI	Jamestown / Middletown / Newport	Newport	May 1	September 30	\$ 165	\$ 71
325	RI	Providence / Bristol	Providence / Bristol			\$ 131	\$ 71
437	SC	Aiken	Aiken			\$ 88	\$ 46
326	SC	Charleston	Charleston / Berkeley / Dorchester	October 1	October 31	\$ 157	\$ 56
326	SC	Charleston	Charleston / Berkeley / Dorchester	November 1	February 28	\$ 142	\$ 56
326	SC	Charleston	Charleston / Berkeley / Dorchester	March 1	May 31	\$ 186	\$ 56
326	SC	Charleston	Charleston / Berkeley / Dorchester	June 1	September 30	\$ 157	\$ 56
327	SC	Columbia	Richland / Lexington			\$ 94	\$ 51
329	SC	Hilton Head	Beaufort	October 1	March 31	\$ 104	\$ 61
329	SC	Hilton Head	Beaufort	April 1	July 31	\$ 133	\$ 61
329	SC	Hilton Head	Beaufort	August 1	September 30	\$ 104	\$ 61
330	SC	Myrtle Beach	Horry	October 1	March 31	\$ 83	\$ 51
330	SC	Myrtle Beach	Horry	April 1	May 31	\$ 101	\$ 51
330	SC	Myrtle Beach	Horry	June 1	August 31	\$ 143	\$ 51
330	SC	Myrtle Beach	Horry	September 1	September 30	\$ 83	\$ 51
332	SD	Hot Springs	Fall River / Custer	October 1	October 31	\$ 89	\$ 46
332	SD	Hot Springs	Fall River / Custer	November 1	May 31	\$ 83	\$ 46
332	SD	Hot Springs	Fall River / Custer	June 1	August 31	\$ 128	\$ 46
332	SD	Hot Springs	Fall River / Custer	September 1	September 30	\$ 89	\$ 46
333	SD	Rapid City	Pennington	October 1	May 31	\$ 83	\$ 51
333	SD	Rapid City	Pennington	June 1	August 31	\$ 133	\$ 51
333	SD	Rapid City	Pennington	September 1	September 30	\$ 83	\$ 51
334	SD	Sturgis / Spearfish	Meade / Butte / Lawrence	October 1	May 31	\$ 83	\$ 51
334	SD	Sturgis / Spearfish	Meade / Butte / Lawrence	June 1	August 31	\$ 113	\$ 51
334	SD	Sturgis / Spearfish	Meade / Butte / Lawrence	September 1	September 30	\$ 83	\$ 51
335	TN	Brentwood / Franklin	Williamson			\$ 107	\$ 56
336	TN	Chattanooga	Hamilton			\$ 94	\$ 56
338	TN	Knoxville	Knox			\$ 88	\$ 56
339	TN	Memphis	Shelby			\$ 102	\$ 61
340	TN	Nashville	Davidson	October 1	June 30	\$ 132	\$ 66
340	TN	Nashville	Davidson	July 1	August 31	\$ 123	\$ 66
340	TN	Nashville	Davidson	September 1	September 30	\$ 132	\$ 66
424	TN	Oak Ridge	Anderson			\$ 84	\$ 46
342	TX	Arlington / Fort Worth / Grapevine	Tarrant County / City of Grapevine			\$ 144	\$ 56
343	TX	Austin	Travis	October 1	November 30	\$ 126	\$ 71
343	TX	Austin	Travis	December 1	March 31	\$ 139	\$ 71
343	TX	Austin	Travis	April 1	September 30	\$ 126	\$ 71
486	TX	Big Spring	Howard			\$ 148	\$ 46
344	TX	College Station	Brazos			\$ 102	\$ 56
345	TX	Corpus Christi	Nueces			\$ 103	\$ 51
346	TX	Dallas	Dallas	October 1	December 31	\$ 125	\$ 71
346	TX	Dallas	Dallas	January 1	March 31	\$ 135	\$ 71
346	TX	Dallas	Dallas	April 1	September 30	\$ 125	\$ 71
347	TX	El Paso	El Paso			\$ 92	\$ 51
348	TX	Galveston	Galveston	October 1	May 31	\$ 95	\$ 56
348	TX	Galveston	Galveston	June 1	August 31	\$ 124	\$ 56
348	TX	Galveston	Galveston	September 1	September 30	\$ 95	\$ 56
416	TX	Greenville	Hunt County			\$ 84	\$ 51
350	TX	Houston (L.B. Johnson Space Center)	Montgomery / Fort Bend / Harris	October 1	May 31	\$ 132	\$ 71
350	TX	Houston (L.B. Johnson Space Center)	Montgomery / Fort Bend / Harris	June 1	September 30	\$ 121	\$ 71
352	TX	Laredo	Webb			\$ 98	\$ 56
353	TX	McAllen	Hidalgo			\$ 88	\$ 56
471	TX	Midland	Midland	October 1	March 31	\$ 162	\$ 56
471	TX	Midland	Midland	April 1	May 31	\$ 172	\$ 56
471	TX	Midland	Midland	June 1	September 30	\$ 162	\$ 56
487	TX	Pearsall	Frio / Medina / La Salle			\$ 137	\$ 46
354	TX	Plano	Collin			\$ 108	\$ 61
355	TX	Round Rock	Williamson			\$ 93	\$ 51
490	TX	San Angelo	Tom Green	October 1	March 31	\$ 147	\$ 51
490	TX	San Angelo	Tom Green	April 1	May 31	\$ 126	\$ 51
490	TX	San Angelo	Tom Green	June 1	September 30	\$ 147	\$ 51
356	TX	San Antonio	Bexar			\$ 115	\$ 66
357	TX	South Padre Island	Cameron	October 1	May 31	\$ 88	\$ 56
357	TX	South Padre Island	Cameron	June 1	July 31	\$ 112	\$ 56
357	TX	South Padre Island	Cameron	August 1	September 30	\$ 88	\$ 56
358	TX	Waco	McLennan			\$ 89	\$ 51
474	UT	Moab	Grand	October 1	October 31	\$ 130	\$ 56
474	UT	Moab	Grand	November 1	February 28	\$ 83	\$ 56
474	UT	Moab	Grand	March 1	September 30	\$ 130	\$ 56
360	UT	Park City	Summit	October 1	November 30	\$ 115	\$ 71
360	UT	Park City	Summit	December 1	March 31	\$ 246	\$ 71
360	UT	Park City	Summit	April 1	September 30	\$ 115	\$ 71

ID	STATE	DESTINATION	COUNTY / LOCATION DEFINED	SEASON BEGIN	SEASON END	FY2015 Lodging Rate	FY2015 M&IE
361	UT	Provo	Utah			\$ 87	\$ 51
362	UT	Salt Lake City	Salt Lake / Tooele	October 1	December 31	\$ 106	\$ 61
362	UT	Salt Lake City	Salt Lake / Tooele	January 1	March 31	\$ 117	\$ 61
362	UT	Salt Lake City	Salt Lake / Tooele	April 1	September 30	\$ 106	\$ 61
458	VA	Abingdon	Washington			\$ 96	\$ 46
459	VA	Blacksburg	Montgomery			\$ 96	\$ 46
363	VA	Charlottesville	City of Charlottesville / Albemarle / Greene			\$ 125	\$ 56
465	VA	Fredericksburg	City of Fredericksburg / Spotsylvania / Stafford / Caroline			\$ 84	\$ 56
428	VA	Loudoun	Loudoun			\$ 96	\$ 61
365	VA	Lynchburg	Campbell / Lynchburg City			\$ 90	\$ 51
432	VA	Norfolk / Portsmouth	Cities of Norfolk / Portsmouth			\$ 87	\$ 61
376	VA	Prince William / Manassas	Prince William / City of Manassas			\$ 85	\$ 56
368	VA	Richmond	City of Richmond			\$ 113	\$ 66
369	VA	Roanoke	City limits of Roanoke			\$ 102	\$ 51
371	VA	Virginia Beach	City of Virginia Beach	October 1	May 31	\$ 94	\$ 56
371	VA	Virginia Beach	City of Virginia Beach	June 1	August 31	\$ 172	\$ 56
371	VA	Virginia Beach	City of Virginia Beach	September 1	September 30	\$ 94	\$ 56
372	VA	Wallops Island	Accomack	October 1	June 30	\$ 92	\$ 56
372	VA	Wallops Island	Accomack	July 1	August 31	\$ 147	\$ 56
372	VA	Wallops Island	Accomack	September 1	September 30	\$ 92	\$ 56
373	VA	Warrenton	Fauquier			\$ 108	\$ 46
374	VA	Williamsburg / York	James City / York Counties / City of Williamsburg	October 1	March 31	\$ 83	\$ 51
374	VA	Williamsburg / York	James City / York Counties / City of Williamsburg	April 1	August 31	\$ 96	\$ 51
374	VA	Williamsburg / York	James City / York Counties / City of Williamsburg	September 1	September 30	\$ 83	\$ 51
377	VT	Burlington / St. Albans / Middlebury	Chittenden / Franklin / Addison	October 1	October 31	\$ 125	\$ 66
377	VT	Burlington / St. Albans / Middlebury	Chittenden / Franklin / Addison	November 1	April 30	\$ 104	\$ 66
377	VT	Burlington / St. Albans / Middlebury	Chittenden / Franklin / Addison	May 1	September 30	\$ 125	\$ 66
378	VT	Manchester	Bennington	October 1	October 31	\$ 107	\$ 71
378	VT	Manchester	Bennington	November 1	June 30	\$ 90	\$ 71
378	VT	Manchester	Bennington	July 1	September 30	\$ 107	\$ 71
379	VT	Montpelier	Washington			\$ 110	\$ 61
380	VT	Stowe	Lamoille			\$ 125	\$ 71
381	VT	White River Junction	Windsor			\$ 97	\$ 56
382	WA	Anacortes / Coupeville / Oak Harbor	Skagit / Island / San Juan			\$ 85	\$ 61
384	WA	Everett / Lynnwood	Snohomish			\$ 107	\$ 61
385	WA	Ocean Shores	Grays Harbor	October 1	June 30	\$ 83	\$ 51
385	WA	Ocean Shores	Grays Harbor	July 1	August 31	\$ 104	\$ 51
385	WA	Ocean Shores	Grays Harbor	September 1	September 30	\$ 83	\$ 51
386	WA	Olympia / Tumwater	Thurston			\$ 98	\$ 61
387	WA	Port Angeles / Port Townsend	Clallam / Jefferson	October 1	June 30	\$ 95	\$ 61
387	WA	Port Angeles / Port Townsend	Clallam / Jefferson	July 1	August 31	\$ 128	\$ 61
387	WA	Port Angeles / Port Townsend	Clallam / Jefferson	September 1	September 30	\$ 95	\$ 61
475	WA	Richland / Pasco	Benton / Franklin			\$ 92	\$ 46
389	WA	Seattle	King	October 1	May 31	\$ 156	\$ 71
389	WA	Seattle	King	June 1	August 31	\$ 190	\$ 71
389	WA	Seattle	King	September 1	September 30	\$ 156	\$ 71
390	WA	Spokane	Spokane			\$ 88	\$ 61
391	WA	Tacoma	Pierce			\$ 109	\$ 61
392	WA	Vancouver	Clark / Cowlitz / Skamania			\$ 137	\$ 56
412	WI	Appleton	Outagamie			\$ 88	\$ 46
393	WI	Brookfield / Racine	Waukesha / Racine			\$ 95	\$ 56
396	WI	Madison	Dane	October 1	October 31	\$ 116	\$ 56
396	WI	Madison	Dane	November 1	August 31	\$ 97	\$ 56
396	WI	Madison	Dane	September 1	September 30	\$ 116	\$ 56
397	WI	Milwaukee	Milwaukee			\$ 107	\$ 61
399	WI	Sheboygan	Sheboygan	October 1	May 31	\$ 83	\$ 51
399	WI	Sheboygan	Sheboygan	June 1	August 31	\$ 93	\$ 51
399	WI	Sheboygan	Sheboygan	September 1	September 30	\$ 83	\$ 51
400	WI	Sturgeon Bay	Door	October 1	June 30	\$ 83	\$ 56
400	WI	Sturgeon Bay	Door	July 1	August 31	\$ 90	\$ 56
400	WI	Sturgeon Bay	Door	September 1	September 30	\$ 83	\$ 56
401	WI	Wisconsin Dells	Columbia	October 1	May 31	\$ 91	\$ 61
401	WI	Wisconsin Dells	Columbia	June 1	August 31	\$ 110	\$ 61
401	WI	Wisconsin Dells	Columbia	September 1	September 30	\$ 91	\$ 61
403	WV	Charleston	Kanawha			\$ 105	\$ 51
405	WV	Morgantown	Monongalia			\$ 98	\$ 46
406	WV	Shepherdstown	Jefferson			\$ 86	\$ 56
407	WV	Wheeling	Ohio			\$ 106	\$ 46
408	WV	Cody	Park	October 1	November 30	\$ 93	\$ 51
408	WV	Cody	Park	December 1	March 31	\$ 86	\$ 51
408	WV	Cody	Park	April 1	May 31	\$ 96	\$ 51
408	WV	Cody	Park	June 1	September 30	\$ 130	\$ 51
453	WV	Evanston / Rock Springs	Sweetwater / Uinta			\$ 91	\$ 51
449	WV	Gillette	Campbell			\$ 85	\$ 51
409	WV	Jackson / Pinedale	Teton / Sublette	October 1	June 30	\$ 117	\$ 56
409	WV	Jackson / Pinedale	Teton / Sublette	July 1	August 31	\$ 179	\$ 56
409	WV	Jackson / Pinedale	Teton / Sublette	September 1	September 30	\$ 117	\$ 56

Copying a Requisition PO to Next Fiscal Year

If you want to copy a PO into the next Fiscal Year follow these steps.

In the iVisions Web Portal: My Workflow > Purchasing & Payables > Purchasing > Control Panel

- Pull up your requisition and click ONCE on it to highlight (do not open)
- Click on Actions and choose Copy Requisition/PO to Next Year

The screenshot shows the Reynolds School District iVisions Web Portal interface. The left sidebar contains a navigation menu with options like 'My Workflow (1)', 'Purchase Requisitions (1)', 'General Ledger', 'Purchasing & Payables', 'Purchasing', 'Control Panel', 'Print Requisitions', 'Print Purchase Orders', 'Receiving', 'Vendors', 'Reports', and 'Payroll'. The main content area is titled 'iVisions Enterprise Display' and shows a group of 'Reynolds FY1314 FY: 2014 DAC: RSD District Office'. A 'Copy Requisition/PO to Next Year' action is selected, with a 'Show Paid Column' checkbox. Below this, a table displays requisition data:

Req. No.	Req. Date	Req. App.	Vendor Name	PO No.	R	PO Date	Amount	Status	Next Approver	DAC	Request
14253	05/05/2014	No	FORD, AMY ROSE	0	0		\$2.00	Open	Orig	RSD Business Services	Amy Ford

- Now if you go into the next fiscal year you will see an identical requisition
- If you need to edit anything on the requisition in the new fiscal year:
 - Click ONCE on the top one and then click the edit button (looks like a pencil and paper)

The screenshot shows the Reynolds School District iVisions Web Portal interface. The left sidebar is the same as in the previous screenshot. The main content area is titled 'iVisions Enterprise Display' and shows a group of 'Reynolds FY1314 FY: 2014 DAC: RSD District Office'. A yellow warning icon indicates 'Requisition has been copied.' Below this, a table displays requisition data, with the top row (Req. No. 14254) highlighted and an 'Edit' button (pencil icon) visible in the 'Req. No.' column:

Req. No.	Req. Date	Req. App.	Vendor Name	PO No.	R	PO Date	Amount	Status	Next Approver	DAC	Request
14254	05/05/2014	No	FORD, AMY ROSE	0	0		\$2.00	Open	Orig	RSD Business Services	Amy Ford
14253	05/05/2014	No	FORD, AMY ROSE	0	0		\$2.00	Open	Orig	RSD Business Services	Amy Ford

Copying a Requisition PO to Next Fiscal Year

Reynolds School District
iVisions Web Portal
Online Workflow and Employee Self Service

Home Employee Resources My Workflow Encumbrance Detail
Monday, May 05, 2014 ...: My Workflow » Reynolds FY1314 :... Amy Ford Logou

Actions Edit Requisition
Group: Reynolds FY1314 FY: 2014 DAC: RSD District Office

New Save Close
Close this screen after save?

Requisition Information Proposed Vendor

Req. Number: 14254 Order Type: Mail
Req. Date: 5/5/2014 Project: UNDESIGNATED
Vendor: BURKE DAWNAM Date Required: 5/20/2014
DAC: Name Street City
Ship To: BURKE, DAWNAM 3922 EDGEWOOD CT WEST Linn, OR 97068
Requester: Amy Ford Award #:
PO Notes: TEST TEST TEST Internal Notes:
Buyer: Append Internal Notes
 W9 Received Has Documents: No Manage

Description	Part No.	Unit	Unit Price	Qty.	Ext. Price	Tax	Freight	Line Total	Item Number
TEST TEST			1.0000	1	\$1.00	\$0.00	\$0.00	\$1.00	
TEST TEST			1.0000	1	\$1.00	\$0.00	\$0.00	\$1.00	

And all of the rest of your info stays the same! Or you can go in and make any changes that you might need to make.

- Be sure to attach all documents (they do not get copied to the new year)
- Click Save & Submit
 - You need to submit the requisition for approval, even if the PO was fully approved in the previous fiscal year



Budget and Account Number Request Form

Finance Department
 1204 NE 201st Avenue | Fairview, OR 97024
 Phone: 503-661-7200 Fax: 503-667-6932
 www.reynolds.k12.or.us

The purpose of this form is to identify costs, personnel or otherwise, that are needed to implement an approved program.

- Return **completed** form to Cynthia Le, hle@rsd7.net (if you need assistance, please contact Cynthia)

Initiative & Program Title: _____	Funding Source: _____
Submitted by: _____	Date: _____
Nature of Request (e.g., Position, Program, Prof. Dev.): _____	
Person Responsible for this Budget _____	Location: _____
Recurring (Yes/No): _____	One Time (Yes/No): _____

Insurance Amounts (refer to Union Contracts for current amounts)		
Licensed 1 FTE		\$13,200.00
	260 days (12mth)	\$11,972.76
Classified 1 FTE	195-259 days	\$10,603.32
	< 194 days	\$9,913.20
Administrators		Actual \$ Amount

Do not alter shaded areas

Completed by Finance Department

DAC:

Salaried Position Title	<i>Specify:</i>	Certified Classified Administrator	No. of FTE's	Grade/Step	Salary per FTE (exclude Fixed and Benefit)	Fringes (est. 28.10%)	Insurance Amount	Total Amount	Purpose	Account Number
						0.281		0.00		
						0.281		0.00		
Subtotal			0				0.00	0.00		

Temporary Salaries	No. of Persons	Hrs/Day	No. of days	Hourly Rate	Fringes (est. 11.9%)	Insurance Amount	Total Amount	Purpose	Account Number
					0.119	N/A	0.00		
					0.119	N/A	0.00		
Subtotal	0	0	0				0.00		

Consultant Contracts / Other Contractual Services	No. of days	Amount	Total Amount	Purpose	Account Number
Subtotal	0	0	0.00		

Supplies, Materials, Equipment	Total Amount	Purpose	Account Number
Subtotal	0.00		

Other (describe)	Total Amount	Purpose	Account Number
Subtotal	0.00		

Supporting documentation must be attached (e.g., grant award, contract, agreement)
 Return to Cynthia Le when complete

Grand Total 0.00

Account Input By / Date: _____
Budget Input By / Date: _____
iVisions Report Update By / Date: _____



Budget Transfer Request Form

School/Department: _____
Program/Grant Title: _____
Date Requested: _____

Effective Date
Beginning: _____
End: _____

FROM:

Table with 7 columns: Fund, Function, Object, Location, Area, Description, Amount. Includes a Total row at the bottom.

TO:

Table with 7 columns: Fund, Function, Object, Location, Area, Description, Amount. Includes a Total row at the bottom.

Reason for request: _____

Requested by: _____ Date: _____
Administrator/grant manager approval: _____ Date: _____
Business Services Approval: _____ Date: _____

*Function transfers may be processed between major function groups only.
Revised: 9/12/12



Finance Department
 1204 NE 201st Avenue Fairview, OR 97024
 Phone: 503-661-7200 Fax: 503-667-6932
 www.reynolds.k12.or.us

CREDIT CARD USE FORM

Department checking out card is to complete form.

Completed Form is to be turned into Accounts Payable with Original Itemized Receipt within 2 Business days of Purchase

Credit Card # (last 4):
Name on Credit Card:
Signature of Administrator Authorizing Purchase:
Authorized Amount of Purchase:
Account Code to Pay for Purchase:
Name of Person Using Visa Card:
Place of Purchase (Store/Vendor):

<p>By checking out the card above, I agree to turn in all <i>original, itemized receipts</i> to Accounts Payable within 2 business days of the purchase.</p>			
<table style="width:100%; border:none;"> <tr> <td style="width:45%; border:none;">Name of Person Checking Out Card</td> <td style="width:45%; border:none;">Signature</td> <td style="width:10%; border:none;">Date</td> </tr> </table>	Name of Person Checking Out Card	Signature	Date
Name of Person Checking Out Card	Signature	Date	

Business Office Use Only

Card Check Out	Date	Time	Business Office Personnel
Card Check In	Date	Time	Business Office Personnel
Receipt Turned in	Yes	No	

Direct Deposit Authorization Form

Section A - Payee Information

<input type="checkbox"/> Vendor <input type="checkbox"/> Contractor <input type="checkbox"/> Employee <input type="checkbox"/> Retiree			
Type of action: <input type="checkbox"/> New (Start) <input type="checkbox"/> Change <input type="checkbox"/> Cancel (Stop)			
Name:		Name of Business: <small>(If applicable)</small>	
Address 1:		Identification number: <small>(Social Security, FEIN number, or employee ID)</small>	
Address 2:		Phone number:	
City, State, Zip:		E-mail address:	

Section B - Financial Institution Information

1st Account	Name of Bank, Credit Union, or Savings & Loan:		Name (as it appears on the account):	
	Bank routing number:		Account type:	<input type="checkbox"/> Savings -OR- <input type="checkbox"/> Checking <input type="checkbox"/> Personal -OR- <input type="checkbox"/> Business
	Bank account number:			

***NOTE:** You may have your pay distributed to two accounts. The amount on the 2nd account MUST be a fixed dollar amount.

2nd Account	Name of Bank, Credit Union, or Savings & Loan:		Name (as it appears on the account):	
	Bank routing number:		Account type:	<input type="checkbox"/> Savings -OR- <input type="checkbox"/> Checking <input type="checkbox"/> Personal -OR- <input type="checkbox"/> Business
	Bank account number:			

Amount:

Section C - Authorization

Authorization Agreement for Automatic Deposit (ACH Credits): I am a signer on the stated account and can authorize debit and credit entries from said account. I hereby authorize Reynolds School District #7 to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my account indicated above and the financial institution named above to credit and/or debit the same to the account I have named. I understand that I am responsible for providing correct banking information (institution, routing number, account number and amount) to the school district so that transactions may be made to my account. This authorization replaces any previously made by me and will remain in effect until changed or cancelled by my submission of a new Direct Deposit Authorization form.			
Signature of account holder:		Date:	

ATTACH A VOIDED CHECK
(REQUIRED BEFORE PROCESSING)

When this form is complete:

- Attach a copy of a voided check showing verified routing number and account number.
(Deposit slips not accepted)
- Return or mail completed form and voided check to Administration - Payroll.
- Retain copy for your records.

Finance Department - Internal Use Only

Date Processed:	
Initial:	

Employee Reimbursement Request

To be used for **mileage** and **travel** only

Turn in completed form **monthly** (incomplete forms will be returned)

Due on or before the 5th of the month following your expenses to the District Office, Attention: Accounts Payable

Requirements (in accordance with IRS Guidelines, Board Policy, and Audit Standards):

- Description/purpose for travel & purchases - attach all backup documents | ex: DMC - WMMS (travel part of IT duty, ticket #123)
- Google/MapQuest routes with addresses showing proof of mileage (for travel to non-district locations)
 - Use district address for starting point, do not use home address
 - Use standard intradistrict mileage spreadsheet for travel within district locations (www.reynolds.k12.or.us/district/accounting)
- Proof of conference attendance (certificate, name tag, handout/flyer, etc.)
- Itemized meal receipts (no alcohol, 15% tip)
- No rewards cards (Safeway, Fred Meyer, Reward Credit Cards, Frequent Flyer Cards, etc.)
- Employee & Principal/Director Name and Signature
- Valid account codes with available budget
- Expenses must be pre-approved by Director

TO BE COMPLETED BY EMPLOYEE:

Name: _____ PEID: _____
 Street Address: _____ Building/Dept: _____
 City, State, Zip Code: _____ For (month/year): _____

Date	Destination & Purpose for Travel (use a page 2 if necessary)	Miles	Other Travel Expenses

I certify that the above information is a true and correct statement of expenses incurred in connection with my duty for the District.

	Total Miles:	0	
	Current IRS Mileage Rate:	\$0.575	
	Total:	\$ -	\$ -

 Claimant Signature Date

TO BE COMPLETED BY PRINCIPAL/DIRECTOR:

Account Codes to be Charged

DAC	Fund-Function-Object-Location-Area-Sub	Amount
Total:		\$ -

I certify that the above information is a true and correct statement of expenses and that the provided account(s) have available budget for these expenses.

 Principal/Director Printed Name & Signature Date

 Finance Director Name & Signature Date

 Additional Name & Signature (if necessary) Date

Employee Reimbursement Request

To be used for **purchase** expenses only - no travel/mileage

Turn in completed form **monthly** (incomplete forms will be returned)

Due on or before the 5th of the month following your expenses to the District Office, Attention: Accounts Payable

Requirements (in accordance with IRS Guidelines, Board Policy, and Audit Standards):

- Description/purpose for purchases - attach all backup documents | ex: Safeway - snacks for 5th grade parent night
- Itemized receipts for **all** purchases (for meal expenses -- no alcohol, 15% tip)
- Ordered items must be shipped to district location, not home
- No rewards cards (Safeway, Fred Meyer, Reward Credit Cards, Frequent Flyer Cards, etc.)
- Employee & Principal/Director Name and Signature
- Valid account codes with available budget
- Expenses must be pre-approved by Director

* Purchases for supplies should be done using the PO system; Reimbursements should **only** be used in urgent situations *

TO BE COMPLETED BY EMPLOYEE:

Name: _____
Street Address: _____
City, State, Zip Code: _____

PEID: _____
Building/Dept: _____
For (month/year): _____

Date	Description & Purpose for Expenses (use a page 2 if necessary)	Supplies	Other Expenses

I certify that the above information is a true and correct statement of expenses incurred in connection with my duty for the District.

Total:	\$ -	\$ -
---------------	-------------	-------------

_____ Date

Claimant Signature

TO BE COMPLETED BY PRINCIPAL/DIRECTOR:

Account Codes to be Charged

DAC	Fund-Function-Object-Location-Area-Sub	Amount
Total:		\$ -

I certify that the above information is a true and correct statement of expenses and that the provided account(s) have available budget for these expenses.

_____ Date

Principal/Director Printed Name & Signature

_____ Date

Finance Director Name & Signature

_____ Date

Additional Name & Signature (if necessary)



Equipment Purchase Bid or Quote Tracking Form

Item: _____ Item On State Bid List? Yes No
District Representative: _____ Budgeted Amount: _____
Date: _____ Line Item: _____

Vendor #1 Name: _____

Contact Person: _____ Phone # _____
First Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No
Second Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No
Bid Attached? Yes No Verbal Quote? Written Quote? Amount: _____

Notes:
[Empty box for notes]

Vendor #2 Name: _____

Contact Person: _____ Phone # _____
First Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No
Second Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No
Bid Attached? Yes No Verbal Quote? Written Quote? Amount: _____

Notes:
[Empty box for notes]

Vendor #3 Name: _____

Contact Person: _____ Phone # _____
First Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No
Second Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No
Bid Attached? Yes No Verbal Quote? Written Quote? Amount: _____

Notes:
[Empty box for notes]



Independent Contractor's Acknowledgement

By accepting this check for the amount of \$ [] for services rendered to Multnomah County School District No. 7 (aka Reynolds School District No. 7) I hereby declare that I have elected to be treated as an Independent Contractor with all the rights and obligations connected with the title and absolve Reynolds School District No. 7 of any and all reporting/ withholding requirements and subsequent liability regarding Federal/ State taxes, PERS/ PERS Pick-up, FICA, Workers Compensation, Insurance and etc.

I also State that I am not currently employed by Reynolds School District.

This information is required for the 1099 tax form.

Form with fields for: Payee (Print Full Name), Address, City, State, Zip Code, Social Security Number, Date

I acknowledge that all the above information is correct.

Signature: [] Date: []

Please sign and either fax (above) or email to RSD accounting.

Intradistrict Mileage Chart

Use this chart for travel within district locations (no rounding, please)

		Alder	Davis	Fairview	Glenfair	Hartley	Salish Ponds	Scott	Sweetbriar	Troutdale	Wilkes	Woodland	Four Corners	Lee	RMS	WMMS	RLA East	RHS	RLA West	Admin	DMC	OPS/Transp.	ACE	Arthur	CAL	MLA	KNOVA
Elementary	Alder		1.6	4.1	1.6	1.4	2.4	2.8	5.3	6.2	2.5	2.9	1.4	1.1	2.4	4.3	4.9	4.8	2.4	2.4	2.4	2.2	3.1	5.4	2.7	3.8	0.6
	Davis	1.6		2.5	2.4	0.9	0.9	3.7	4.3	4.4	2.7	1.3	2.8	1.8	0.9	3.2	3.3	3.2	0.9	0.9	0.9	0.7	3.7	4.4	1.9	2.2	1.6
	Fairview	4.1	2.5		4.5	2.9	1.7	4.7	4.2	3.0	3.7	1.3	5.4	3.2	1.7	2.6	1.7	2.6	1.7	1.7	1.7	1.9	3.8	3.7	2.7	0.6	3.6
	Glenfair	1.6	2.4	4.5		1.7	2.8	1.3	6.7	6.3	1.9	3.2	0.9	1.3	2.8	5.2	5.3	5.1	2.8	2.8	2.8	2.6	2.5	6.9	3.9	4.1	1.9
	Hartley	1.4	0.9	2.9	1.7		1.2	3.0	5.2	4.8	2.0	1.7	2.6	1.1	1.2	4.2	3.8	3.6	1.2	1.2	1.2	1.0	3.1	5.3	2.5	2.6	0.9
	Salish	2.4	0.9	1.7	2.8	1.2		3.2	4.6	3.9	2.3	1.1	3.7	1.8		3.6	2.5	3.0				0.7	3.3	4.7	2.2	1.4	2.0
	Scott	2.8	3.7	4.7	1.3	3.0	3.2		7.7	7.5	2.0	4.2	1.7	1.8	3.2	7.0	5.3	6.1	3.2	3.2	3.2	3.8	1.7	8.4	5.2	4.3	3.2
	Sweetbriar	5.3	4.3	4.2	6.7	5.2	4.6	7.7		1.7	6.8	3.5	6.6	6.2	4.6	1.7	3.1	1.8	4.6	4.6	4.6	4.1	7.9	0.9	3.8	3.7	5.1
	Troutdale	6.2	4.4	3.0	6.3	4.8	3.9	7.5	1.7		6.0	3.1	7.2	5.4	3.9	2.7	1.7	1.2	3.9	3.9	3.9	3.7	6.7	0.8	4.7	2.4	6.5
	Wilkes	2.5	2.7	3.7	1.9	2.0	2.3	2.0	6.8	6.0		3.3	2.7	0.9	2.3	5.7	4.4	5.3	2.3	2.3	2.3	2.7	1.5	6.7	4.2	3.4	2.3
	Woodland	2.9	1.3	1.3	3.2	1.7	1.1	4.2	3.5	3.1	3.3		4.1	2.7	1.1	2.4	2.1	1.9	1.1	1.1	1.1	0.6	4.1	3.6	2.0	1.0	2.4
	Four Corners	1.4	2.8	5.4	0.9	2.6	3.7	1.7	6.6	7.2	2.7	4.1		2.2	3.7	5.5	6.2	6.0	3.7	3.7	3.7	3.5	3.2	6.7	3.9	5.0	1.8
Middle	Lee	1.1	1.8	3.2	1.3	1.1	1.8	1.8	6.2	5.4	0.9	2.7	2.2		1.8	5.1	4.1	4.6	1.8	1.8	1.8	2.0	2.1	6.3	3.3	2.9	1.4
	RMS	2.4	0.9	1.7	2.8	1.2		3.2	4.6	3.9	2.3	1.1	3.7	1.8		3.6	2.5	3.0				0.7	3.3	4.7	2.2	1.4	2.0
	WMMS	4.3	3.2	3.2	5.7	4.2	3.6	7.0	1.7	2.7	5.7	2.4	5.5	5.1	3.6		2.6	1.6	3.6	3.6	3.6	2.6	6.8	1.8	2.7	2.6	4.0
High	RLA East	4.9	3.3	1.7	5.3	3.8	2.5	5.5	3.3	1.7	4.4	2.1	6.2	4.1	2.5	2.6		2.0	2.5	2.5	2.5	2.7	5.3	2.4	3.5	1.2	5.2
	RHS	4.8	3.2	2.6	5.1	3.6	3.0	6.1	1.8	1.2	5.3	1.9	6.0	4.6	3.0	1.6	2.0		3.0	3.0	3.0	2.5	6.3	1.4	3.3	2.1	4.3
D.O.	RLA West	2.4	0.9	1.7	2.8	1.2		3.2	4.6	3.9	2.3	1.1	3.7	1.8		3.6	2.5	3.0				0.7	3.3	4.7	2.2	1.4	2.0
	Admin	2.4	0.9	1.7	2.8	1.2		3.2	4.6	3.9	2.3	1.1	3.7	1.8		3.6	2.5	3.0				0.7	3.3	4.7	2.2	1.4	2.0
	DMC	2.4	0.9	1.7	2.8	1.2		3.2	4.6	3.9	2.3	1.1	3.7	1.8		3.6	2.5	3.0				0.7	3.3	4.7	2.2	1.4	2.0
Charter Schools	OPS/Transportation	2.2	0.7	1.9	2.6	1.0	0.7	3.8	4.1	3.7	2.7	0.6	3.5	2.0	0.7	2.6	2.7	2.5	0.7	0.7	0.7		3.8	4.9	2.0	1.8	1.6
	ACE Academy	3.1	3.7	3.8	2.5	3.1	3.3	1.7	7.9	6.7	1.5	4.1	3.2	2.1	3.3	6.8	5.3	6.3	3.3	3.3	3.3	3.8		7.4	5.2	4.2	3.3
	Arthur Academy	5.4	4.4	3.7	6.9	5.3	4.7	8.4	0.9	0.8	6.7	3.6	6.7	6.3	4.7	1.8	2.4	1.4	4.7	4.7	4.7	4.9	7.4		3.9	3.1	5.2
	CAL (GBSD)	2.7	1.9	2.7	3.9	2.5	2.2	5.2	3.8	4.7	4.2	2.0	3.9	3.3	2.2	2.7	3.5	3.3	2.2	2.2	2.2	2.0	5.2	3.9		2.4	2.5
	MLA	3.8	2.2	0.6	4.1	2.6	1.4	4.3	3.7	2.4	3.4	1.0	5.0	2.9	1.4	2.6	1.2	2.1	1.4	1.4	1.4	1.8	4.2	3.1	2.4		3.3
KNOVA Learning	0.6	1.6	3.6	1.9	0.9	2.0	3.2	5.1	6.5	2.3	2.4	1.8	1.4	2.0	4.0	5.2	4.3	2.0	2.0	2.0	1.6	3.3	5.2	2.5	3.3		





Requests received by Friday will be processed the following Thursday

Invoice Request Form

To: _____	Customer PEID#: _____
From: _____	Billing name: _____
Dept/School: _____	Billing Address: _____
Phone: _____	_____
Date: _____	_____

Please prepare: Invoice Credit Memo
 (Credit Memo - used to reduce or write off previously issued invoice)

Attachment: Yes No

Contact name: _____
 Phone: _____

Please reference in billing:

Contract #: _____ Invoice #: _____ PO #: _____ Other: _____

Description	Account (Fund, Func, Obj, Ctr, Area)	Amount
Explanation/special instructions:	Subtotal (this page)	\$ -
	Subtotal (page two)	
	Grand total:	\$ -

Administrator/grant manager approval: _____ Date: _____

Business Services Approval: _____ Date: _____

Finance Department Office Use Only	
Invoice #:	_____
Issue Date:	_____



Finance Department
1204 NE 201st Avenue, Fairview, OR 97024
Phone: 503-661-7200 Fax: 503-667-6932
www.reynolds.k12.or.us

Requests received by Friday will be processed the following Thursday

Payment Request Form

Name: _____
Address: _____
City: _____
State: _____
Phone: _____
Fax: _____

Requested by: _____
Date requested: _____
Date required by: _____
 Payroll AP Correction: Yes No
If yes, explain: _____

Description	Amount
Total:	\$ _____ -

Administrator Signature: _____ Date: _____
Business Services Signature: _____ Date: _____

Fund	Function	Object	Center	Area	Amount

Finance Department Use Only	Received by: _____
	Date: _____
	Check #: _____
	Issue date: _____

Personnel Change Report

EMPLOYEE INFORMATION

Name: PEID#: Effective Date:
 Beginning Date: End Date:

POSITION CHANGE

	Former	New or Added
School/Dept:	<input type="text"/>	<input type="text"/>
Days:	<input type="text"/>	<input type="text"/>
Range:	<input type="text"/>	<input type="text"/>
Placement:	<input type="text"/>	<input type="text"/>
Hours:	<input type="text"/>	<input type="text"/>
FTE:	<input type="text"/>	<input type="text"/>
Other:	<input type="text"/>	<input type="text"/>

BUDGET INFORMATION

Former						New or Added					
Fund	Function	Object	Location	Area	Percent	Fund	Function	Object	Location	Area	Percent
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Additional Comments:

POSITION AUTHORIZATION

Administrator or Program Supervisor Date:

Director of Finance Date:

Chief Officer of Finance and Operations Date:

Director of HR Date:

Internal Use Only		Document Control#:		
Processed By:	Name:		Date:	
Reviewed & Released By:	Name:		Date:	
Prelist Verified By:	Name:		Date:	

Purchase Order Revision Form

Date:

PO Checklist

<input type="checkbox"/> Bid Information	<input type="checkbox"/> Signed Contract/Agreement <small>(Addendums only)</small>	<input type="checkbox"/> Date of Award <small>(over \$75,000)</small>
<input type="checkbox"/> Contractor Licensing Valid	<input type="checkbox"/> Small Amount <small>(\$10,000 or under)</small>	<input type="checkbox"/> Sole Source <small>(State Contract Approved by Resolution/Administrator & Notice Attached)</small>

Purchase Order Payable to:

Name:	
Address 1:	
Address 2:	
City, State, Zip:	

Purpose of Request

<input type="checkbox"/> Addendum to PO (Change Order/Contract Addendum) PO# <input style="width: 50px;" type="text"/> <p style="color: red; font-weight: bold; font-size: small;">Attach Change Order if Applicable</p> Amending Line #: <input style="width: 250px;" type="text"/> -OR- New Line #: <input style="width: 250px;" type="text"/> Amended or New Amount: \$ <input style="width: 200px;" type="text"/>	<input type="checkbox"/> Roll Over PO to next fiscal year (Projects Only) PO# <input style="width: 50px;" type="text"/> Line Item Number: <input style="width: 150px;" type="text"/> Fixed Amount: \$ <input style="width: 100px;" type="text"/> -OR- Not To Exceed: \$ <input style="width: 100px;" type="text"/>
---	--

Over \$10,000 Requires Bid/Quote Review by Finance Director

Reason for Request:

(state specific items to be purchased & project name, if any)

Requested by:

Date:

Administrator/Director Approval:

Date:

Finance Director Approval:

Date:

Chief Financial Officer Approval:

Date:

If amended PO is over \$10,000

Finance Department Only:	
Date Received:	<input style="width: 100%;" type="text"/>
Entered On:	<input style="width: 100%;" type="text"/>

Request for Paycheck Review Form

Instructions for Employee:
Complete Section 1. Please provide as much detail as possible.
Attach copy of paycheck if possible.
Please provide current phone number and/or best way to contact you.

Instructions to Supervisor:
Complete Section 2 - Review employee information for completeness.
Sign form and provide additional comments.

Print, scan and e-mail form to Reynolds School District Payroll or fax to Administration - Payroll at 503-667-6932.

Section 1

Employee Name (please print):	PEID:
Bargaining Unit (Check One): <input type="checkbox"/> Admin <input type="checkbox"/> Licensed <input type="checkbox"/> Classified <input type="checkbox"/> Other	Pay Date:
Please select one of the following that best describes your request for review:	
<input type="checkbox"/> Did not receive a paycheck <input type="checkbox"/> Received a paycheck but feel there is an error with the following:	
<input type="checkbox"/> Benefits <input type="checkbox"/> Pay rate <input type="checkbox"/> Number of hours <input type="checkbox"/> Leave accrual/taken <input type="checkbox"/> Other: _____	
Work Location:	Employee Phone Number:
Employee Signature	Date:

Section 2

Supervisor Signature	Date:
Supervisor Comments (if any):	

Internal Use Only

Action Required:	Comments:
Assigned to:	
Date:	
Resolution Taken:	

Request for Position Number Form

REQUESTING DEPARTMENT	DATE

TYPE OF ACTION REQUESTED

ESTABLISHMENT OF NEW POSITION

TRANSFER

TEMPORARY POSITION

OTHER

FILLING OF ESTABLISHED POSITION VACANCY

--

TYPE OF POSITION

PERMANENT

POSITION CONTROL

TEMPORARY

PRIOR POSITION NUMBER:

EXTRA DUTY

POSITION PREVIOUSLY HELD BY:

OTHER

POSITION TO BE INACTIVATED:

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POSITION #(s)	POSITION TITLE(s)	LOCATION	JOB CODE	PCN EFF	PAY RANGE		
					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">BEGIN</td> </tr> <tr> <td style="padding: 2px;">END</td> </tr> </table>	BEGIN	END
BEGIN							
END							

ACCOUNT #(s)	PERCENT	BOARD APPROVAL DATE

DAYS PER YEAR	DAYS PER WEEK	HOURS PER DAY	PERIODS PER YEAR	DEPARTMENT	CALENDAR

BARG UNIT	PAY CLASS	SUPERVISOR

JUSTIFICATION FOR ABOVE REQUESTED ACTION (attach additional sheets if more space is required)

--

FUNDS AVAILABLE <input type="checkbox"/> YES <input type="checkbox"/> NO	DATE <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>		SIGNATURE OF (**TBA**) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>	

<input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED	RECOMMENDATIONS <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>		DATE CREATED <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>		INITIALS <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>	

SIGNATURE OF HR DIRECTOR	Date:

<input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED	RECOMMENDATIONS <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>		DATE CREATED <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>		INITIALS <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>	

SIGNATURE OF BUSINESS DIRECTOR	Date:

ADDITIONAL REMARKS

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Request for Replacement Tax Form

To request a replacement copy of your Tax Form, please provide the information below. Please print neatly or enter digitally, and make sure you sign and date the form at the bottom of the page. Replacement tax forms will be provided for tax year 2008-present only.

Form Requested (Please indicate needed form):		Tax Year Requested:	
<input type="checkbox"/> W2 <input type="checkbox"/> 1099		PE ID #:	
Legal Name:		SSN (or ITIN if any):	

Please indicate below how you would like to receive your replacement Tax Form:

<input type="checkbox"/> I will pick it up at the Payroll Office in 5 business days.	<input type="checkbox"/> Please mail it to me at the address below.
--	---

Please provide your current mailing address and a telephone number where you can be reached during the day. Due to confidentiality issues, **forms will not be faxed.**

Street Address:			Apt #:		
City:		State:		Zip Code:	
Daytime Telephone:			Email Address:		
Is this a new address? <input type="checkbox"/> Yes <input type="checkbox"/> No		Is it current with HR Records? <input type="checkbox"/> Yes <input type="checkbox"/> No			

I acknowledge that all the above information is correct.

Signature:		Date:	
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Please forward the completed form to:	- OR -	Fax to:
Reynolds School District - Payroll Office 1204 NE 201st Avenue, Fairview, OR, 97024		(503) 667-6932

For Office Use Only

<input type="checkbox"/> Original W2 Reissued	Date:	<input type="checkbox"/> Original 1099 Reissued	Date:
<input type="checkbox"/> Duplicate W2 Reprinted and Reissued	Date:	<input type="checkbox"/> Duplicate 1099 Reprinted and Reissued	Date:

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Multnomah County School District #7	
	2 Business name/disregarded entity name, if different from above Reynolds School District #7	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ Public School District	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>2</u> Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) 1204 NE 201st Ave	Requester's name and address (optional)
	6 City, state, and ZIP code Fairview, OR 97024	
	7 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 line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number										
or										
Employer identification number										
9	3		-	6	0	0	0	8	3	6

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here	Signature of U.S. person ▶	Date ▶ <u>7/6/15</u>
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Sole Source Form

(Keep one copy for audit purposes)

Date:

Description of Purchase:

Sole Source Vendor Name:

Phone:

Fax:

Address:

City, State, Zip Code:

Contact Name:

Please check section as appropriate:

- Research and analysis has determined that equipment or service is available from only one vendor or manufacturer and is the only product that will meet our center's needs.
- Item specifically required by grant or contract provisions.
- Utility, fixed rent, or government/state/municipal/agency mandated services.
- Emergency repair services or parts replacement.
- Compatibility with existing university systems or equipment is required.
- Other- *Please explain:*

Dept/Building Name:

**Administrator
Approval:**

Date:

Staffing Correction Worksheet

School/Dept/Program:

Completed By:

Date:

Please highlight or utilize other marking methods to identify errors on the report.

The following persons are on the list and are not at my location (please provide name, FTE and identify on report):

The following persons are NOT on the list and ARE at my location (please provide name, FTE and GL code if known):

Extra Duty Stipends (such as coaching, club advisors, etc.) are not correct (please provide name and correction needed):

Vacant positions are not listed on the report (please provide position title, FTE if applicable or stipend amount):

The following persons FTE is not correct (please list name and correct FTE):

Budget Coding Errors/Questions (please list name and concern):

Other comments, concerns, corrections and suggestions for improvement (use reverse side if needed):

Finance Department Office Use Only

Comments:

Action Required:	
Assigned To:	
Date:	



1204 NE 201st Ave., Fairview OR 97024 - 503 661 7200

Reynolds School District – Tax Exempt Status

Reynolds School District #7 qualifies as a tax exempt organization under the Internal Revenue Code 501(c) (3) for federal income tax purposes. Based on the provisions of the code as it relates to public schools, **donations and grants** accepted by Reynolds School District are not taxable to the District. Under IRS Code 170(c)(1) donors are entitled to claim federal income tax deductions, subject to certain limitations, if the donations are provided in compliance with applicable Code provisions.

The District is exempt from state taxes including property tax, the Corporate Excise Tax and sales taxes under the Oregon Revised Statutes.

Questions concerning any of the information provided here should be address to the Director of Finance at hle@rsd7.net, or 503 661 7200 x3253.



Regular Employee Time Card for Extra Pay
Due: Monthly, turn in by the 1st of each month immediately following
 month worked to Payroll Department
If the 1st falls on a weekend, due date is the next business day

Finance Department
 1204 NE 201st Ave | Fairview, OR 97024
 Phone: 503-661-7200 Fax: 503-667-6932
 www.reynolds.k12.or.us

All to be completed by employee except shaded area (shaded area to be completed by Administrator)

Employee Name (please print) _____ **PEID # (required)** _____
Address _____ **City** _____ **Zip** _____ **Phone** _____

Time Card Beginning Date: _____ **Position:** Licensed **Shift:** Day
Time Card End Date: _____ Classified Swing
Dates not to fall outside of one calendar month **Other** (must specify) _____ **Graveyard**

<i>Employee Use</i>		<i>Administrator Use</i>	
Code Choices:	<i>Work week is Sun to Sat. Time off/holiday hours are not considered time worked</i>	Associated Object Code To Be Used:	Rate Choices:
1. Additional Hours (not exceeding 40 hours that week).....		0151 (licensed) or 0152 (classified)	1. Regular Rate
2. Overtime Hours (exceeding 40 hours actually worked that week).....		0130 (classified only)	2. Curriculum Rate (licensed only)
3. Tutoring.....		0123	3. Substitute Rate
4. Classified Substitute.....		0122	4. Tutor Rate
5. Interpreter/Translator.....		0154	5. Group Tutor Rate
6. Other (must specify) _____			6. Interpreter/Translator Rate
			7. Other Rate (must specify) _____

Date	Code	# Hours Worked	Location	Explanation/Position	Account Code	Rate	Administrator Signature*
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Employee Signature _____ **Date** _____

I certify that the above information is a true and correct report of additional hours worked in connection with my duty for the District, and that I have no additional claims for hours worked during this time period.

Pay day is the 20th of each month (unless that date falls on a weekend/holiday, then pay day is the preceding Friday).
 Dec/Jan pay days are earlier due to winter/summer break;
 refer to the web page for more details.



Substitute/Temporary Employee Time Card

New Substitute/Temporary Employees must complete hire packet in Human Resources prior to working

Finance Department
1204 NE 201st Ave | Fairview, OR 97024
Phone: 503-661-7200 Fax: 503-667-6932
www.reynolds.k12.or.us

Substitute/Temporary Employee to complete time card and then give to supervisor for review and approval. Substitutes that utilize SmartFind do not fill out a time card — hours are downloaded directly from the system.

- Time Cards for hours worked between the 1st and the 15th are due to the Payroll Department by the 16th of the same month and will be paid on the 1st of the following month
• Time Cards for hours worked between the 16th and the 31st are due to the Payroll Department by the 1st of the following month and will be paid on the 20th of that month
If due date falls on a weekend, time card is due the next business day following the weekend. If pay day falls on a weekend, pay day is Friday prior to the weekend.

Completed by Employee
Employee Name
Address
City
Zip
Phone
PEID (required)
Licensed
Classified
Other (must specify)

NOTE: There are two date ranges that your hours will fall into:
• Hours worked on days from the 1st - 15th of the month
• Hours worked on days from the 16th - 31st of the month
Complete separate time cards for each date range
Do not combine days from both date ranges on one card

Completed by Employee
Month:
Date # Hours Worked Position Location
REQUIRED: Indicate which date range this time card is for by checking ONE box
1st - 15th OR 16th - 31st
Employee Signature Date
Signature indicates that you affirm having worked the hours indicated above and that you have no additional hours worked in this time period.

Administrator Use
Rate Choices
Associated Object Code To Be Used:
1. Substitute Rate..... 0121 (licensed) or 0122 (classified)
2. Tutor Rate.....0123
3. Group Tutor Rate.....0123
4. Interpreter/Translator Rate.....0154
5. Other Rate (must specify)
Account Code Rate Administrator Signature*
*Your signature indicates that you affirm this employee has worked the hours indicated above and that such hours are authorized by you.



Incomplete forms will be returned and may cause delay in payment

VENDOR TO COMPLETE FORM AND SUBMIT TO:

Fax: (503) 667-6932	Mail: 1204 NE 201st Ave Fairview, OR 97024
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Vendor Information Form

TO BE USED AS W-9 FORM

NEW VENDOR

UPDATE EXISTING VENDOR

VENDOR INFORMATION	
NAME (as registered with the IRS):	
BUSINESS NAME/DBA (if different than above):	PARENT COMPANY NAME (if applicable):
ORDER INFORMATION	REMITTANCE INFORMATION
STREET:	STREET:
CITY:	CITY:
STATE: ZIP:	STATE: ZIP:
PHONE: FAX:	PHONE: FAX:
EMAIL:	EMAIL:
PO EMAIL:	

1099 INFORMATION	
TAXPAYER IDENTIFICATION NUMBER (TIN, required)	
<input type="checkbox"/> EMPLOYER IDENTIFICATION NUMBER:	OR <input type="checkbox"/> SOCIAL SECURITY NUMBER:
ADDRESS (STREET, CITY, ST, ZIP):	
DUN & BRADSTREET NUMBER (DUNS, if applicable):	
FEDERAL TAX CLASSIFICATION (check only one)	
<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"/> LLC - TAX CLASSIFICATION (C = C CORPORATION, S = S CORPORATION, P = PARTNERSHIP) _____ <input type="checkbox"/> OTHER _____	

GENERAL INFORMATION	
CUSTOMER ACCOUNT:	WEB SITE:
VENDOR TERMS	
DAYS:	DISCOUNT:

REQUIRED INTERNAL REVENUE SERVICES STATEMENT	
Under penalties of perjury, the person signing this form certifies that:	
(1) The number shown on this form is the payee's correct taxpayer identification number, and (2) The payee is not subject to backup withholding because: (a) the payee is exempt from backup withholding, or (b) the payee has not been notified by the IRS that the payee is subject to backup withholding as a result of a failure to report interest or dividends, or (c) the IRS has notified the payee they are no longer subject to backup withholding, and (3) The payee is a U.S. person (including a U.S. resident alien).	
PRINTED NAME:	TITLE:
SIGNATURE:	DATE:

Form W-4 (2015)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2015 expires February 16, 2016. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H _____

For accuracy, complete all worksheets that apply.

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2015</div>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		5 _____
6 Additional amount, if any, you want withheld from each paycheck _____		6 \$ _____
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶ _____
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) _____		9 Office code (optional) _____
		10 Employer identification number (EIN) _____

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1 Enter an estimate of your 2015 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); or \$154,950 if you are married filing separately. See Pub. 505 for details **1** \$ _____

2 Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,250 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$ **2** \$ _____

3 **Subtract** line 2 from line 1. If zero or less, enter “-0-” **3** \$ _____

4 Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) **4** \$ _____

5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from the *Converting Credits to Withholding Allowances for 2015 Form W-4* worksheet in Pub. 505.) **5** \$ _____

6 Enter an estimate of your 2015 nonwage income (such as dividends or interest) **6** \$ _____

7 **Subtract** line 6 from line 5. If zero or less, enter “-0-” **7** \$ _____

8 **Divide** the amount on line 7 by \$4,000 and enter the result here. Drop any fraction **8** _____

9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3” **2** _____

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____

Note. If line 1 is **less than** line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4 Enter the number from line 2 of this worksheet **4** _____

5 Enter the number from line 1 of this worksheet **5** _____

6 **Subtract** line 5 from line 4 **6** _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____

9 Divide line 8 by the number of pay periods remaining in 2015. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2015. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$600	\$0 - \$38,000	\$600
6,001 - 13,000	1	8,001 - 17,000	1	75,001 - 135,000	1,000	38,001 - 83,000	1,000
13,001 - 24,000	2	17,001 - 26,000	2	135,001 - 205,000	1,120	83,001 - 180,000	1,120
24,001 - 26,000	3	26,001 - 34,000	3	205,001 - 360,000	1,320	180,001 - 395,000	1,320
26,001 - 34,000	4	34,001 - 44,000	4	360,001 - 405,000	1,400	395,001 and over	1,580
34,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,580		
44,001 - 50,000	6	75,001 - 85,000	6				
50,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.