WEST BONNER COUNTY SCHOOL DISTRICT No. 83

FINANCIAL STANDARDS HANDBOOK

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(2025-2026 School Year)

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THE FINANCIAL STANDARDS HANDBOOK PURPOSE

This handbook is not meant to address every potential financially related scenario that district employees might encounter. Rather, it outlines key standards and is meant to serve as a resource. It is expected that each employee follow these guidelines and connect with their building principal or supervising director as questions arise or as scenarios not outlined in this handbook occur.

The District Office staff are also available to assist with any questions.

DISTRICT LEVEL STAFF

TITLE	NAME	EXT
Superintendent	Kim Spacek	1113
Board Clerk	Darcy Humphreys	
Business Manager	Kendra Salesky	1300
Accounts Payable/Payroll Specialist	Tracy Smith	
Human Resources Director & Special Services Assistant	Tracy Rusho	1102
Director of Special Education	Shane Johnston	1104
Operations Director	Ryan Carruth	2106
Transportation Supervisor	Charity Hinshaw	
Maintenance Supervisor		
Facilities Supervisor		
Director of Child Nutrition	Terri Johnson	1105
Director of Technology	Ron Kruse	2120
Network/ISEE Administrator	Brenna Saccone	2220
Administrative Assistant - District Federal Programs/Home Learning Network/Attendance	Olivia Palmer	1400

CONFLICTS OF INTEREST

General Standards

District personnel shall treat their position with respect for the public trust that is allocated to us. Employees shall use the powers and resources of their position to advance the public interest and not obtain personal benefits or pursue private interests. Employees shall conduct themselves in a manner that justifies the confidence placed in them by the people, at all times maintaining the integrity and discharging ethically the high responsibilities of public service.

No district employee will engage in or have a direct financial interest in any activity which conflicts with their duties and responsibilities. Further, no employee will make any purchase or incur any obligations for or on behalf of the district form any private business or vendor in which or with which the employee has a direct or indirect financial or ownership interest, Additionally, the employee may not employ or use any person, money, or school property under the employee's official supervision, control or direction for the private gain of that employee or another.

This policy is to provide guidance on activities that may constitute a potential conflict of interest but is not designed to be exhaustive. Regardless whether a particular activity is not specifically addressed within this policy, district employees including those on any form of paid or unpaid leave from a position of employment with the District shall inform their supervisors in writing of all reasonably foreseen potential or actual conflicts of interest.

A conflict of interest is defined as any situation in which a district employee, either for themselves or some other person(s), attempts to promote a private or personal interest which results or appears to result in the following:

1. an interference with the objective exercise of their District duties; or
2. a gain or an advantage by virtue of their position in the District.

For the purpose of this policy, employee is defined as a certificated and or classified employee / staff member of West Bonner County and or school District volunteer. Staff members will not engage in any activity that conflicts with his/her duties and responsibilities.

General Rule

Situations where a conflict of interest may exist include but are not limited to:

A. Receiving economic benefit from selling or promoting the sale of goods or services to the students or their parents where the knowledge of the staff member's relationship to the district is in any way utilized to influence the sale;

B. Receiving economic benefit from the sale of instructional and training materials and/or equipment where the district has specifically engaged a staff member(s) to develop such materials or equipment (in such instances, the district will retain a proprietary interest);

C. Encouraging a student who is enrolled in one or more of the teacher's classes to take private lessons or to engage in tutoring for a fee from the staff member;

D. Using or providing for others a list of names and home addresses obtained from school records or school-related contacts for purposes of identifying potential client or customer contacts;

E. Participating in any way in the selection process for materials, books or equipment when an item developed by or authored by the staff member or a member of their family is under consideration for approval for district use;

F. Being involved in the selection of an applicant or in the appointment, evaluation or supervision of any other staff member who is a family member;

G. Providing a staff or student directory for use in promoting sales of a product or service; and

H. Purchasing or otherwise acquiring surplus district property, where the staff member was involved in or had influence in the process of declaring the item(s) as surplus.

Written permission from the principal with approval by the superintendent is necessary when:

A. A certificated staff member wishes to tutor or give private lessons for a fee to any student who is enrolled in one or more of the teacher's classes; or

B. A certificated staff member, such as communication disorder specialists, psychologists or specialized music teachers, wishes to give private instruction for a fee to any student who is concurrently being served by that individual in the regular school program.

No employee will receive gifts, prizes, awards or merchandise, or commission as a result of ordering any items secured as a result of placing any purchase order with a vendor on behalf of the district.

This policy will apply to any organization, fund, agency or other activity maintained or operated by the district.

Reference: Board Policy: 5245 - Personnel Conflict of Interest

PAYROLL

TIMESHEETS / PAYROLL

Each Classified employee will submit a detailed and accurate timesheet to the District Office in advance of each pay period – the cutoff date for each pay period is the 10th of the month. Each timesheet must be signed by the employee. Pay day will be on the 25th of each month with a few exceptions (December). If the 25th falls on a weekend or Holiday, payday will fall on the business day before the weekend/Holiday.

Federally funded employees will complete ~~a~~ Time and Effort (pink timesheet). In some cases, employees will need to complete two timesheets - if partially funded by the state and federal government or if working in several positions.

The Building Administrator or Director will approve/sign each timesheet prior to submission to the District Office. All ~~signed~~ timesheets are to be sent to the Payroll Specialist no later than the 15th of each month. Late timesheets may result in payment being made in following month.

Any overtime must be approved by the Building Administrator or Director in advance.

1. SUBSTITUTE TIMESHEET

The substitute timesheet (yellow form) is supplied by the school office or district office.

The substitute completes the proper form for the time worked as a substitute for both certified and classified employees. The substitute lists the name of the employee they are subbing for in the space provided. This form is kept by the substitute until time to submit for payment.

It is the substitute's responsibility to get approval from their supervisor after completing their assignment for the day. After the supervisor signs approval for that day, will then return the form back to sub. Substitutes can use the same form for different assignments. At the end of the pay period the form is turned into the Payroll Specialist to process payroll.

Reference: See Forms for an example of this form on the website.

2. ABSENCES

All absences need to be recorded in ReadySub in a timely manner. Supervisors must approve personal and vacation days in ReadySub.

Reference: ReadySub log in link: https://app.readysub.com/account/login

3. PROFESSIONAL LEAVE APPLICATION

The professional leave application is a form available on the district website. See board policy regarding professional leave.

A professional leave application must be completed and approved two weeks prior to the date of Professional Leave. If an employee has taken professional leave and does not have an approved professional leave application on file, the time missed by the employee will be considered leave without pay.

Reference: Article XVII - Professional Development, Section Continuing Education Credits (Negotiated Agreement between West Bonner County School District #83 and West Bonner County Education Association)

4. SICK LEAVE ACCRUALS

All eligible employees accrue sick leave monthly, if classified, or annually, if certified. Eligible employees are those employees that work half-time or 20 plus hours per week.

Certified employees are given 10 days of sick leave per year. Days are pro-rated for employees hired after the school year begins.

Classified employees accrue sick leave by the month. Hours are given based on the number of hours they work per day. For example, a 4 hour-per-day employee will accrue 4 hours of sick leave per month.

Sick leave accumulates year to year and is not lost. Sick leave cannot be transferred to another employee. The exception is that at the beginning of employment a new employee is allowed to donate one day to the sick leave bank. Sick leave cannot be paid off. When a person retires, any unused sick leave will be transferred to PERSI [the state retirement system] and is used to pay insurance premiums. The formula for payment is half of accumulated sick time (in hours) multiplied by either daily rate or hourly rate to equal~~s~~ a dollar amount.

5. SICK LEAVE BANK

When an employee has depleted their sick leave due to illness or injury cannot return to work, an application may be made to the Sick Leave Bank.

After the application is reviewed, and if accepted, the Bank grants additional days.

Reference: Board Policy: 5401 - Sick Leave Bank

For an example of membership form and sick leave bank application see Forms section. (Items #D and E).

6. PERSONAL LEAVE

All eligible employees are granted 2 days of personal leave per year. Administrators are granted 3 days of personal leave per year. Employees may only have a maximum of 5 personal leave days accumulated at one time.

Reference: Board Policy: 5400 - Leave of Absences

7. VACATION

Full-time, twelve-month employees are eligible for vacation. Vacation time for eligible employees begins from the date of employment, and will be accrued monthly on a prorated basis. Employees may only have 160 hours of vacation accumulated.

Vacation is granted at the following rate:

- One to Five years: 10 days per year
- Six to Ten years: 15 days per year

- Eleven and more years: 20 days per year

Reference: Board Policy: 5450 - Vacation Leave

8. BENEFIT INFORMATION

All eligible employees have the following benefits:

- Retirement
- Health Insurance
- Dental Insurance
- Vision Insurance
- Life Insurance

Employees are eligible for benefits if they are employed for 20 or more hours per week.

Any questions regarding district benefits or deductions shall be directed to the Human Resources Director.

Eligible employees are able to make computer or computer-related purchases through the district and make payments back through payroll deductions.

9. FAMILY MEDICAL LEAVE ACT (FMLA)

All eligible employees of the district may take leave as provide by the FMLA. The FMLA entitles eligible employees to take up to 12 weeks of unpaid, job-protected leave each year for specified family and medical reasons.   (See policy.)

Reference: Board Policy: 5410 - Family Medical Leave

FINANCIAL FRAUD & THEFT PREVENTION

All District employees, Board members, consultants, vendors, contractors and other parties maintaining a business relationship with the District shall act with integrity and due diligence in matters involving District fiscal resources.

Every member of the District's administrative team shall be alert for any indication of fraud, financial impropriety or irregularity.

The Superintendent shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. While investigating, the district will give priority to avoiding possible retaliation/reprisals.

STAFF RESPONSIBILITIES

Any employee who suspects that financial fraud, impropriety, or irregularity has occurred shall immediately report any suspicions to their immediate supervisor and/or the Superintendent/designee who shall have primary responsibility for initiating necessary investigations.

Additionally, the Superintendent shall coordinate investigative efforts with the District's legal counsel, auditing firm, and other internal or external departments and agencies, including the county prosecutor's office and law enforcement officials, as the Superintendent deems appropriate. An employee who believes they have suffered reprisal, retaliation, or discrimination for reporting potential fraud shall report this to the Superintendent/designee.

The Board will attempt to ensure that no employee who makes such a report will suffer any form of reprisal, retaliation, or discrimination for making the report. Employees are prohibited from preventing or interfering with those who make good faith disclosures of misconduct.

This policy shall not apply when an employee knowingly makes a false report.

As used in this policy, "fraud" refers to intentionally misrepresenting, concealing or misusing information in an attempt to commit fiscal wrongdoing. Fraudulent actions include, but are not limited to:

- Behaving in a dishonest or false manner in relation to District assets, including theft of funds, securities, supplies or other District properties
- Forging or altering financial documents or accounts illegally or without proper authorization
- Improper handling or reporting of financial transactions
- Personally profiting as a result of insider knowledge
- Disregarding confidentiality safeguards concerning financial information
- Violating Board conflict of interest policies
- Mishandling financial records of District assets (destroying, removing or misusing)

The following internal controls shall be standard practice of the district in an effort to prevent the possibility of fraud:

• Budgetary Transfers - the transfer of appropriations is important for the superintendent, purchasing agent, business official and treasurer, and all should have written confirmation of the information. The purchasing agent shall be apprised if the transfer has been approved, the treasurer shall document it and the business official shall record it

• Treasurer's Receipts - the treasurer shall maintain receipts and numbered duplicates for purchases

• Checks - the treasurer shall keep personal custody of any signature stamps and maintain a log for every check written

• Audit - an individual not connected to the business office should audit the check register

- Conduct background checks on potential business office employees - check all possible references, not just those offered and perform criminal background checks on key business officials
- Functions are segregated within the business office to avoid the opportunity for fraud without collusion

Reference: Board Policy: 7225 - Financial Fraud and Theft Prevention

PURCHASING - ACCOUNTS PAYABLE & Purchase Order PROCESS

1. THE PURCHASING/PO PROCESS

When purchasing supplies, goods, and classroom materials, preferred vendors shall be utilized whenever feasible. If the preferred vendor does not have the needed item/skill then the purchaser will utilize another source. Initial requisitions will be created & submitted to Finance for the amount of purchase and be completed as accurately/thoroughly as possible.

The district will not issue/utilize manual checks for any transaction and all AFLAC (supplemental health insurance) related payouts will be completed via third-party vendor, Wage Works.

Administrators, Directors, Administrative Assistants are the district's lone approved purchase requestors. Each purchasing requestor shall create and submit a requisition in advance. A Purchase Order will be created upon approval by the Superintendent to make the purchase.

Sequence of Requisition Approval

- Teacher/Staff
- Building Administrative Assistant
- Building Principal/Department Head
- Business Manager
- Superintendent

Once the item is received and inventoried or the work is completed, the requester will note on the invoice (w/attached PO) that the payment is 'OK to Pay', sign/date and provide to the Business Manager. Each payment request will contain an itemized invoice/documentation and the Business Manager will retain these records in compliance with approved document retention guidelines.

If the cost/purchase is 10% higher than the original PO, for a PO $2500 or less (and w/in requestor's budget), the Business Manager will amend and approve the original PO. If the costs are >$2,500, the Business Manager will return the requisition/PO to the requestor who will be responsible to amend/adjust and resubmit to Business Manager for approvals.

The requestor will submit a requisition for each credit card charge request to the Business Manager or approved authorizers (Principals &/or Directors) for approval prior to purchase. The Business Manager will then complete a purchase order. Each location (ex: PLE, PRLHS, Idaho Hill, JH, Facilities, etc.) will have a maximum of three persons authorized to make credit card purchases. There could be a small number of exceptions to this process (re: after hours Sports related trips, maintenance emergencies). When charges are incurred on trips and for maintenance emergencies, reasonable and related expenses will be submitted for review within two business days.

All purchased items must be shipped to the location or appropriate district facilities site to the attention of the person who submitted the original requisition. When the order is received, the requestor will be responsible to complete an inventory to ensure all items were received. When needed, the alternative shipping location will be the District Office. No items should ever be shipped to a personal address.

Reference: Board Policy: 7415 - Payment for Goods and Services

2. CREDIT CARD HANDLING

The Board of Trustees permits the use of district credit cards by certain school officials to pay for actual and necessary expenses incurred in the performance of work-related duties.

All credit cards will be in the name of the school district. Credit cards may only be used for legitimate school district business expenditures. The use of credit cards is not intended to circumvent the district's policy on purchasing. Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this standard may result in credit card revocation and discipline of the employee.

The Business Manager shall monitor monthly use of each credit card by reviewing credit card expenditures and report any serious problems and/or discrepancies directly to the Superintendent and Board.

Credit card users must take proper care of the credit card(s) and take all reasonable precautions against damage, loss or theft. Prior to the first use of a district credit card, for the school year, a credit card user must attend a training led by the Business Manager and then submit a "Credit Card Use Agreement" signed by the credit card user. The agreement asks the credit card used to abide by the terms and conditions outlined for use Any damage, loss or theft must be reported immediately to the Business Manager and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the employee to financial liability.

Users must submit detailed documentation, including itemized receipts for services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used. Failure to provide a proper receipt can make the employee responsible for expenses incurred.

Each site/department has a credit limit - see below for individual credit limits:

Site / Department	Card Limit
Priest River Elementary School	$ 5,000
Priest Lake Elementary School	$ 5,000
Idaho Hill Elementary School	$ 5,000
Priest River Lamanna High School (Grades 7-8)	$ 5,000
Priest River Lamanna High School (Grades 9-12)	$ 7,500
Priest River Lamanna High School (Sports)	$ 10,000
Facilities & Transportation	$ 15,000
Technology	$15,000
District Office	$ 15,000

All credit cards must be secured and retained by the assigned location approver and there shall be a maximum of three employees with authority to make credit card purchases for each location/department.

Designated site/department approvers are listed below:

- Principals
- Business Manager
- Operations Director
- Director of Technology

An employee who violates a provision of this policy shall have his/her credit card privileges revoked immediately and shall be subject to disciplinary action as determined by the Superintendent and reported to local law enforcement.

Reference: Board Policy: 7440 - District Credit Cards

3. TRAVEL REIMBURSEMENT

An employee on official district business is expected to exercise the same care in incurring expenses and accomplishing the purpose of the travel that a prudent person would exercise if traveling on personal business. Excess cost, excess days over purposes of travel or luxury accommodations unnecessary or unjustified in the performance of official business travel are not considered acceptable as exercising prudence. Employees are responsible for excess cost and any additional expenses for personal preference or convenience.

<u>Travel Status</u>

Employees are considered to be in travel status when they are away from their official duty/work station and/or residence as identified in the description.

Eligibility to reimburse for meals has two rules:

1. You have to be in travel status over 12 hours.
2. After the 12 hour rule is met, then specific times of the day need to be met.
   - For breakfast, you have to be in travel status before 6:00 A.M.

- For lunch, you have to be in travel status before 12:00 Noon.
- For dinner, you have to leave before 6:00 P.M., or return from travel status after 7:00 P.M. -- the actual time that travel status ends.

If a meal is provided by the event sponsor or hotel during your stay, you will not be reimbursed for that meal.

Meals are taxable if a single day travel is incurred with no overnight rest period. See above for eligibility requirements. This per diem pay will be paid through your payroll check.

<u>In-District Travel</u>

The District does not provide motor pool vehicle transportation for all school business. Employees and Board Members shall be reimbursed for mileage between their work station and trip destination for daily school business.

<u>Out-of-District Travel</u>

An employee may be authorized, for purposes deemed beneficial to the employee and/or the district to discharge duties, to attend professional conferences, meetings, conventions, etc. requiring absence and travel outside of the district, with allowances for expenses which may include substitutes, reasonable transportation, registration, lodging, and meals, charged to the appropriate fund.

The procedures governing professional leave are as follows:

a. The employee must complete a Professional Leave Application for the leave. This application must be submitted to the building principal/supervisor, then to the fund manager if applicable, then to the District Office two weeks prior to the professional activity. The employee's leave is not approved until the approved copy is returned to the employee.
b. All professional leave expenses will be paid directly to the employee or vendor through the purchasing process. Purchase requisitions must be completed and submitted to the District Office for any expenses to be paid directly to the vendor.
c. Reimbursement will be made upon completion of the "Travel Expense Form". Employees must submit this form with attached receipts in order to receive reimbursement.
d. The principal/supervisor/fund manager will review the travel expense form and verify the accuracy and validity of requested reimbursements. The form is then forwarded to the Business Manager for final approval and payment.

<u>Approved Reimbursements</u>

a. <u>Mileage</u>:
   - Mileage will be reimbursed at the current IRS rate per mile.
b. <u>Airfare</u>:

- Reimbursement will be limited to coach fare only. Tickets should be purchased as early as possible in order to assure the lowest possible rate. In order to be reimbursed for airfare, the estimated driving time must be in excess of four (4) hours.

c. Lodging:
   - Lodging will be reimbursed when the activity is greater than 100 miles from Bonner County and/or the activity lasts more than one day.
   - Lodging reimbursements are determined by the address on the lodging establishment's statement. The reimbursement amount is based upon the least expensive single room rate plus tax.
   - Lodging costs incurred within 35 miles of the traveler's designated duty post or residence will not be reimbursed unless a situation exists which makes it necessary for the traveler to attain lodging. Lodging must be a commercial establishment and the individual should always request the lowest available single rate with breakfast provided. Original receipts are required. A letter of explanation approved by the department head must accompany the lodging expense claim. Reimbursement is taxable income to the employee and will be reported on their W-2 form.
   - The commercial establishment's original receipt is required. It must be the original itemized statement from the hotel/motel showing the establishment's name, street address, city, state, telephone number, the actual dates of lodging, daily room charges, and single room rates if more than one person is occupying the room. A credit card receipt is not acceptable documentation.
   - When lodging is shared by travelers on approved travel status, reimbursement will be the total cost divided by the number of persons sharing a room, but the total of the two or more lodging receipts may not exceed the single room rate. Claim reimbursement as follows:
     - When a room is to be shared, the travelers should request separate receipts when registering. Each traveler should obtain a separate original lodging receipt for each traveler's portion of the lodging cost.
     - If the establishment cannot issue separate original receipts:
   - One traveler may submit the original lodging receipt and the other traveler(s) may submit photocopies. However, each receipt (original and photocopies) must be marked "Shared Lodging" and have the names of all travelers sharing the room. Photocopies must be signed by the traveler and approved by the department head. Photocopies will not be accepted without the original signatures.
   - When a group or team is traveling together, one traveler may submit the original receipt for the total lodging cost. The lodging receipt must indicate the names of all travelers who shared the room.

d. Missing Receipts:

- Submit a photocopy with statement, "Treat as an Original". The photocopy must be signed by the traveler and approved by the department head.
- If a photocopy is not available and a copy cannot be obtained from the lodging establishment, then submit a copy of the canceled check or credit card receipt showing the employee paid for the lodging and a letter prepared by the department head *in lieu* of the original photocopy of the lodging receipt. The letter must contain the name of the traveler, the dates of travel, the name, address and telephone number of the lodging establishment, cost per night, the total cost of the lodging, and the reason why an original or photocopy of the lodging receipt is not available.

e. Meal Allowance for Reimbursement

Meal Allowances	
Breakfast	$13.00
Lunch	$15.00
Dinner	$26.00
Total Per Diem	*$54.00*

**Employees will be reimbursed for reasonable/related expenses based on above table*

Note: Meals will not be reimbursed when included in the lodging or conference registration.

- No reimbursement will be allowed for meals or other subsistence expenses incurred on the premises of a traveler's own residence.
- A traveler shall be allowed reimbursement for actual cost of meals in accordance with these rules but not exceed the above rates. When a traveler is entitled to full day's allowance, the amount expended for any particular meal is left to the discretion of the individual, but the total for all meals in one day shall not exceed the maximum per diem allowance. The amount claimed for meals in any one day may be shown on the Travel Expense Report in a lump sum.
- Meal allowance: Allowances for individual meals for travel that is less than a full 24-hour day will be based on the following:
  - Breakfast: when travel commences prior to 6:00 a.m. and the traveler extends his/her normal workday by two hours. Time period covered: 6:00 a.m. to 11:00 a.m.
  - Lunch: Is reimbursable if the traveler is on travel status for a period of six hours or more and travel commences on or before 11:00 a.m. and ends at or after 4:00 p.m. and the travel destination is 50 miles or more from his/her residence

and duty post. The traveler must indicate the time and place travel begins and ends. Time period covered: 12:00 p.m. to 4:00 p.m.

- Dinner: Is reimbursable when travel extends to 8:00 p.m. or beyond and the traveler extends his/her normal workday by three hours or when the traveler leaves for overnight travel on or before 6:00 p.m. Travelers leaving from their duty post for overnight travel may be reimbursed for dinner. Time period covered: 6:00 p.m. till end of day.

Exceptions

- Meals Provided: Whenever meals are provided at no additional cost to the traveler (including meals included in conference registration fees and on planes), the traveler shall not be entitled to any meal allowance for those particular meals. If circumstances, such as unique dietary needs, make it necessary to forego the provided meal, then the traveler may claim up to the maximum meal allowance. In this case, a receipt and a written explanation are necessary. A traveler who is required to buy a meal, in excess of the particular meal allowance at a conference or meeting, may be reimbursed actual expenses provided a receipt (or brochure) and explanation is submitted.
- Sponsored Project Grant and Contract Accounts: If the grant or contract provides specific *per diem* rates for travel, these rates will be honored but must be supported by documentation of the relevant page of the grant or contract.

f. Miscellaneous:

- Reimbursement will be made for legitimate miscellaneous expenses with the supervisor's or department head's approval. Legitimate miscellaneous expense could include car rental, parking, tips, etc. Receipts are required.

g. Rebates:

- Any rebates (cash or complimentary services) that result from the district's payment of expenses shall be returned to the district.

h. Not covered:

- All alcohol charges must be deducted from charge receipts, as it is never a covered expense.

Reference: Board Policy: 7430 - Travel Allowances and Expenses

4. PAYMENT SCHEDULE & DUE DATES

All invoices and approvals to pay must be submitted to the Business Manager by the first and third Monday of each month. All required documentation is to be submitted to the Business Manager within two (2) days upon receipt. Invoices are processed and payments are reviewed by the Board of Trustees, who meet on the third Wednesday of every month.

5. 1099 VENDORS & REQUIRED W-9 FORMS

When the district contracts services with an individual or organization, this is usually considered a 1099 vendor. It is required that a W-9 form be completed for each contractor.

If you are unsure whether a W-9 ~~is~~ on file for a specific vendor, please have that vendor complete a new form prior to doing the service for the district. You may also contact the Business Manager for W-9 vendor status.

6. OTHER IMPORTANT NOTES

1. If you make a phone order, please make sure you give the company the Purchase Order Number at the time of the order.
2. There will not be any reimbursements. If you buy anything without a District or ?SBF? purchase order you will be donating to the school.
3. When your order comes in verify shipment with the purchase order for items ordered and amounts billed. If it is a District Order send the bill and packing slip to the Business Manager. It is your responsibility to verify the order.
4. When the bill comes in you will need to sign an approval to pay. No invoices will be paid if there is no approval to pay and may be delayed for payment to the following month. For both district and student body funds you are to sign off and date on the invoice for approval to pay, this may be on the original invoice, a copy, or a fax

7. STUDENT BODY FUNDS

- *Class Dues/Fees:* All class dues/fees must be paid before school, at nutrition break, at lunch or after school. Do not send any students to the office during class time to pay dues/fees. Remind your students to pay their dues/fees ASAP, so their credit or grade will not be withheld.
- *Fundraisers:* Follow the Student Activity Fundraiser Approval form for each fundraiser. You can pick them up in the main office at the information center or ask your building administrative assistant.
- *Turning in Money*: All monies turned into the Business Manager must be counted and itemized. Put the funds in a sealed envelope and mark on the outside of the envelope the name of the account, the school location and the amount. Ensure monies/documentation are handed directly to an administrative assistant assigned to handling Student Body Funds.

PURCHASING – PROCUREMENT PROCESS

MISCELLANEOUS PROCUREMENT STANDARDS

Efficient and cost-effective procurement of goods, services, and public works construction is an important aspect of District operations. District employees shall strive to buy goods, services, and public works construction through a publicly accountable process that respects the shared goals of economy as well as quality. Employees shall, to the extent reasonably available, endeavor to purchase goods and services from vendors with a significant Idaho economic presence.

When making purchases with federal funds, employees shall follow its procurement policies and procedures which reflect applicable State and local laws and regulations, provided that the procurement practice also conforms to applicable Federal law and the standards identified in applicable federal regulations.

Employees of the District should conduct its purchasing in a manner to ensure optimum use of District funds. The Board, or its designee, reserves the right to determine what is in the best interest of the District.

Notwithstanding the process for Superintendent-approved purchases outlined in Policy 7405P, when using federal funds, the Superintendent or designee may purchase supplies or services using simplified acquisition procedures when making aggregate purchases of $3,000 or less, and when making such purchases shall otherwise comply with all applicable District purchase order procedures.

When procuring goods or services, whether with federal or state funds, District employees shall comply with all requirements and procedures set forth at District Policies 7408, 7410 and 7420 and applicable Idaho law.

COOPERATIVE PURCHASING

The District may cooperatively enter into contracts with one or more districts to purchase materials necessary or desirable for the conduct of the business of the District provided that the purchasing cooperative follows State purchasing and federal procurement requirements.

See the following Board policies for additional detail.

Reference: **Board Policies:**

7218 Federal Grant Financial Management System

7235 Fiscal Accountability and IDEA Part B Funds

7237 Retention of Records Relating to Federal Grants

7320 Allowable Uses for Grant Funds

7320P1 Determining Necessity and Reasonableness of Expenses

7400 Miscellaneous Procurement Standards

7400P1 Procurement Methods Under a Federal Award

7405 Public Works Contracting and Procurement

7405P Procuring Public Works, Services, and Personal Property

7407 Public Procurement of Goods and Services

7408 Professional Contracts

7409 Acquisition of Real and Personal Property

7415 Payment for Good and Services, Issuance of Checks and Cancellation of Checks

DISTRICT RECORDS RETENTION

Retention of District Records is in compliance with Section 33-506, Idaho Code, the Board of Trustees establishes the following guidelines (Board Policy 8605) to provide administrative direction pertaining to the retention and/or disposal of district records. District records shall be retained and/or disposed of as indicated in the schedule.

In the event that district records do not correspond to any of the listed categories, the Superintendent will determine the period of retention for a particular record. Method of Destroying Official Records The district's official records, and any copy thereof that may be deemed to be confidential and/or not intended to be disseminated to the public, will be shredded before being disposed. Electronic files are deleted and hard drives are destroyed.

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes

AC—After closed, terminated, completed, expired, settled, or last date of contact **FE**—Fiscal Year End (June 30th)	**LA**—Life of Asset **PM**—Permanent (10 Years) **US**—Until Superseded

RECORDS DESCRIPTION	RETENTION PERIOD
ADMINISTRATION—ATTENDANCE--ANNUAL ATTENDANCE SUMMARIES BY BUILDING	**PM**
ADMINISTRATION—ATTENDANCE—Enrollment attendance data	**3 yr**
ADMINISTRATION—BALLOTS AND OATHS OF ELECTION—until canvassed and recorded in the minutes	**Not less than 8 months following election**
ADMINISTRATION—BALLOTS FOR BOND ELECTIONS	**a. Not less than 60 days after bonds have been delivered to purchaser** **b. Not less than 8 months following bond election**
ADMINISTRATION—CONTRACTS AND LEASES	**AC +6 yr**
ADMINISTRATION—GENERAL CORRESPONDENCE	**3 yr**
ADMINISTRATION—DONATION/GIFT RECORDS	**PM**
ADMINISTRATION—BOARD MEETINGS—AGENDA AND MINUTES: Official minutes and agenda of open meetings	**PM**
ADMINISTRATION—BOARD MEETINGS—CLOSED: Certified agendas or tape recordings of closed meetings	**PM—Restricted Access**
ADMINISTRATION—ORGANIZATION CHARTS: Any documentation that shows program accountability	**PM**

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RECORDS DESCRIPTION	RETENTION PERIOD
ADMINISTRATION—EDUCATION PROGRAM REVIEW RECORDS	**AC+3 yr**
ADMINISTRATION—OFFICIAL STATE DEPARTMENT REPORTS	**PM**
ADMINISTRATION—SCHOOL CERTIFICATION REPORTS	**PM**
ANNUAL REPORTS	**PM**
APPEAL AND REVIEW RECORDS—Records may include but are not limited to narrative history or description of appeal; minutes and testimony; exhibits; reports and findings of fact; final orders, opinions, conclusions, or decisions; audio recordings; hearing schedules and lists of participants; and related correspondence and documentation.	**PM**
BOARD MEMBER RECORDS—Series documents board activities and serves as a reference source for board members. Records may include but are not limited to correspondence, plans, statements of goals and objectives, minutes, committee reports, budgets, financial statements, reports and other reference material. Records are often compiled in a notebook for each member.	**AC+3 yr** NOTE: Some materials may warrant long-term retention. These materials should be reviewed for archival materials.
BOARD RECORDS—Series documents the official proceedings of the board meetings. Records may include agendas; minutes; meeting notices; items for board action; contested case hearings schedules; committee reports; exhibits; and related correspondence and documentation. Records may also include audio recordings of meetings used to prepare summaries.	**PM**
COMPUTER SYSTEMS-BACKUPS—Backups on tape, disk, CD, DVD, etc. CAUTION: Records stored in this format can be subpoenaed during litigation.	**US or 1 year**
EQUIPMENT-HISTORY FILE—Equipment service agreements, includes maintenance agreements, installation and repair logs, etc.	**LA+3 yr**
EQUIPMENT MANUALS—Instruction and operating manuals	**LA**
EQUIPMENT WARRANTIES	**AC+1 yr**
FACILITIES OPERATIONS-APPRAISALS—Building or property	**3 yr**

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RECORDS DESCRIPTION	RETENTION PERIOD
FACILITIES OPERATIONS-BUILDINGS PLANS AND SPECIFICATIONS—Includes architectural and engineering drawings, etc.	**PM** For leased structures retain AC+2
FACILITIES OPERATIONS-BUILDINGS, CONSTRUCTION CONTRACT, INSPECTION RECORDS AND PROJECT FILES—Building construction contracts, surety bonds and inspection records, Planning, design, construction records & all bids, etc.	**LA**
FACILITY OPERATIONS—DAMAGE REPORTS; LOST AND STOLEN PROPERTY REPORTS	**FE+3 yr**
FACILITY OPERATIONS-PROPERTY DISPOSAL RECORDS—Documenting disposal of inventoried property	**PM**
FACILITY OPERATIONS-PROPERTY MANAGEMENT SEQUENTIAL NUMBER LOGS—Property logs	**US+3 yr**
FACILITY OPERATIONS-SECURITY ACCESS RECORDS—Documents the issuance of keys, identification cards, passes, passwords, etc.	**AC+2 yr** AC=Until superseded, date of expiration or date of termination, whichever is sooner
FACILITY OPERATIONS-SURPLUS PROPERTY SALE REPORTS	**PM**
FACILITY OPERATIONS-UTILITY USAGE REPORTS	**1 yr**
FACILITY OPERATIONS-VEHICLE OPERATION LOGS	**1 yr**
FISCAL-ACCOUNTS PAYABLE/RECEIVABLE LEDGERS	**FE+3 yr**
FISCAL-ANNUAL FINANCIAL REPORTS	**PM**
FISCAL-ANNUAL OPERATING BUDGETS	**FE+3 yr**
FISCAL-APPROPRIATION REQUESTS—Includes any supporting documentation in the appropriation request	**FE+3 yr**
FISCAL-FINAL AUDIT REPORTS	**PM**
FISCAL-BANK STATEMENTS	**FE+3 yr**
FISCAL-CANCELLED CHECKS—Stubs/Warrants/Drafts	**FE+3 yr**
FISCAL-CAPITAL ASSET RECORDS	**LA+3 yr**
FISCAL-CASH RECORDS—Cash deposit slips; cash receipts log	**FE+3 yr**
FISCAL-DEEDS AND EASEMENTS—Proof of ownership and right-of-way on property	**PM**

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RECORDS DESCRIPTION	RETENTION PERIOD
FISCAL-detail chart of accounts—One for all accounts in use for a fiscal year	**FE+3 yr**
FISCAL-EXPENDITURE JOURNAL OR REGISTER	**FE+3 yr**
FISCAL-EXPENDITURE VOUCHERS—Travel, payroll, etc.	**FE+3 yr**
FISCAL-EXTERNAL REPORTS—Special purpose, i.e. federal financial reports, salary reports, etc.	**FE+3 yr**
FISCAL-FEDERAL TAX RECORDS—Includes FICA records	**AC+4 yr** AC=Tax due date, date the claim is filed, or date tax is paid whichever is later
FISCAL-FEDERAL FUNDING RECORDS—Title I; Chapter 2; Title VI-B	**FE+5 yr** Or until all pending audits or reviews are completed
FISCAL—FEDERAL—USDA	**AC+3 yr** AC=submission of final expenditure
FISCAL-GENERAL LEDGERS; GENERAL JOURNAL VOUCHERS	**FE+3 yr**
FISCAL-GRANTS—State and Federal	**AC+3 yr** AC=End of grant or satisfaction of all uniform administrative requirements for the grant CAUTION: Retention requirements may vary depending on the specific federal funding agency
FISCAL-INSURANCE CLAIM FILES	**AC+3 yr** AC=Resolution of claim
FISCAL-INSURANCE POLICIES—all types	**AC+5 yr** AC=expiration or termination of policy according to its terms
FISCAL-LONG-TERM LIABILITY RECORDS—Bonds, etc	**AC+4 yr** AC=retirement of debt
FISCAL-RECEIPTS JOURNAL OR REGISTER	**FE+3 yr**
FISCAL-RECONCILIATIONS	**FE+3 yr**
FISCAL-REIMBURSABLE ACTIVITIES—Requests & approval for reimbursed expenses for travel, training, etc.	**FE+3 yr**

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RECORDS DESCRIPTION	RETENTION PERIOD
FISCAL-RETURNED CHECKS—Uncollectable warrants or drafts	**AC+3 yr** AC=After deemed uncollectible
FISCAL-SIGNATURE AUTHORIZATIONS—Records authorizing an employee to initiate financial transactions for agency. Also, spending authority limits	**US+FE+3 yr**
LEGAL-LITIGATION FILES--	**PM** CAUTION: May contain attorney-client privileged information
LEGAL-OPEN RECORDS REQUESTS—documentation relating to approved or denied requests for records under Idaho Public Records Law	**PM**
LEGAL-OPINIONS AND ADVICE—Does not include legal opinions or advice rendered on a matter in litigation or with regard to pending litigation	**PM** CAUTION: May contain attorney-client privileged information
NEWS OR PRESS RELEASES	**PM**
PERSONNEL-ACCUMULATED LEAVE ADJUSTMENT REQUEST—Used to create and adjust employee leave balances	**5 yr**
PERSONNEL-APPLICATIONS FOR EMPLOYMENT—HIRED—Applications, etc required by employment advertisement	**AC+5 yr** AC=Termination of employment
PERSONNEL-APPLICATIONS FOR EMPLOYMENT—NOT HIRED—Applications, resumes, etc. required by employment advertisement	**AC+2 yr** AC=Date position is filled
PERSONNEL-BENEFIT PLANS	**5 yr**
PERSONNEL-COMPLAINT RECORDS—Complaints received and records documenting their resolution	**FE+3 yr** CAUTION: If a complaint becomes the subject of litigation, it is subject to a longer retention period

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RECORDS DESCRIPTION	RETENTION PERIOD
PERSONNEL-CORRECTIVE ACTION—those actions which do not affect pay, status or tenure and are imposed to correct or improve job performance	**PM** AC=Termination of corrective action. CAUTION: If during the retention period these records are used to support personnel disciplinary action, the records should be retained according to Personnel Disciplinary Action series.
PERSONNEL-DISCIPLINARY ACTION DOCUMENTATION—those actions that affect pay or status. They include demotion, dismissal, etc.	**PM** AC=termination of employment
PERSONNEL-EMPLOYEE STATEMENTS (Affidavits)—for insurance, personnel or other uses for which Administration has sought such statements	**PM** AC=Termination of employment
PERSONNEL-EMPLOYEE BENEFITS—documents relating to selection of benefits other than insurance	**US+5 yr**
PERSONNEL-EMPLOYEE COUNSELING RECORDS—Notes, etc. relating to job-specific counseling	**PM** AC=Termination of counseling
PERSONNEL-EMPLOYEE DEDUCTION AUTHORIZATIONS—documents relating to all deductions of Pay	**AC+5yr** AC=After termination of employee or after amendment, expiration or termination of authorization, whichever is sooner.
PERSONNEL-EMPLOYEE EARNINGS RECORDS	**PM**
PERSONNEL-EMPLOYEE INSURANCE RECORDS—District copy of selection records by employees of insurance offered by the District	**US+ 5 yr**
PERSONNEL-EMPLOYEE RECOGNITION RECORDS—Awards, incentives, etc.	**PM** AC=Termination of employment
PERSONNEL-EMPLOYMENT ANNOUNCEMENT	**2 yr**
PERSONNEL-EMPLOYMENT CONTRACTS	**Original dates of hire +50 yr**
PERSONNEL-EMPLOYMENT ELIGIBILITY—Documentation or verification of Federal report form INS I-9	**PM**

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RECORDS DESCRIPTION	RETENTION PERIOD
PERSONNEL-EMPLOYMENT SELECTION RECORDS—all records that document the selection process: i.e. polygraph, physicals, interview notes, etc.	**2 yr** CAUTION: Does not include criminal history checks
PERSONNEL-FORMER EMPLOYEE VERIFICATION RECORDS—minimum information includes name, social security number, exact dates of employment and last known address	**PM**
PERSONNEL-GRIEVANCE RECORDS—review of employee grievances against policies and working conditions, etc. Includes record of actions taken.	**PM**
PERSONNEL-HIRING PROCESS—CRIMINAL HISTORY CHECKS—criminal history record information on job applications	**PM**
PERSONNEL-JOB PROCEDURE RECORD/JOB DESCRIPTION—any document detailing duties of positions on position-by-position basis	**US+ 8yr**
PERSONNEL-LEAVE STATUS REPORT—cumulative report for each pay cycle showing leave status	**FE+3 yr**
PERSONNEL-LIABILITY RELEASE FORM—statements of employees, patrons, etc. who have released the district from liability	**PM**
PERSONNEL-LICENSE AND DRIVING RECORD CHECK	**PM**
PERSONNEL-OVERTIME AUTHORIZATION & SCHEDULE	**5 yr**
PERSONNEL-PAYROLL-DIRECT DEPOSIT APPLICATION/AUTHORIZATION	**US + 3 yr**
PERSONNEL-PAYROLL-INCOME ADJUSTMENT AUTHORIZATION---used to adjust gross pay, FICA, retirement or compute taxes	**US + 3 yr**
PERSONNEL-PERFORMANCE APPRAISAL	**PM**
PERSONNEL-PERSI ENROLLMENT FILE	**PM**
PERSONNEL-PERSI RECORD OF HOURS WORKED—Irregular help, half-time or greater	**Date of hire +50 yr**
PERSONNEL-PERSI TERMINATION RECORD	**PM**
PERSONNEL-PERSONNEL INFORMATION—documents that officially change pay, titles, benefits, etc.	**PM**

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RECORDS DESCRIPTION	RETENTION PERIOD
PERSONNEL-POLICY AND PROCEDURES MANUAL—any manual, etc. that establishes standard employment procedures	**PM**
PERSONNEL-RESUME-UNSOLICITED	**1 yr**
PERSONNEL-SICK LEAVE POOL DOCUMENTATION—requests submitted, approvals, number of hours transferred in an out, etc.	**LA**
PERSONNEL-TIME CARD AND TIME SHEET	**PM**
PERSONNEL-TIME OFF AND/OR SICK LEAVE REQUEST	**FE+3 yr**
PERSONNEL-TRAINING AND EDUCATIONAL ACHIEVEMENT RECORD-INDIVIDUAL—records documenting training, testing or continued education	**PM**
PERSONNEL-UNEMPLOYMENT CLAIM RECORD	**5 yr**
PERSONNEL-UNEMPLOYMENT COMPENSATION RECORDS	**AC+ 5 yr**
PERSONNEL-W-2 & W-4 FORMS	**5 yr from date of termination**
PERSONNEL—WORKER'S COMPENSATION POLICIES	**AC+10 yr** AC=expiration of policy
PROCUREMENT-PERFORMANCE BOND—bonds posted by individuals or entities under contract with District	**PM**
PROCUREMENT-PURCHASING LOG—Log, etc. providing a record of purchase orders issued, orders received, etc.	**FE+3 yr**
PROCUREMENT-BID DOCUMENTATION—includes bid requisition/authorizations, invitation to bid, bid specifications and evaluations	**FE+3 yr** CAUTION: If a formal written contract is the result of a bid, etc., the bid and its supporting documentation must be retained for the same period as the contract.
RECORDS MANAGEMENT—RECORDS RETENTION SCHEDULE; DISPOSITION LOG (listing records destroyed or transferred); CONTROL MATERIALS (indexes, card files, etc.); DESTRUCTION APPROVAL SIGN-OFFS	**PM**
SAFETY-ACCIDENT REPORTS	**8 yrs*** For Minors, 8 yrs after minor reaches age of 18

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RECORDS DESCRIPTION	RETENTION PERIOD
SAFETY-DISASTER PREPAREDNESS AND RECOVERY PLANS	**PM**
SAFETY-EVACUATION PLANS	**PM**
SAFETY-FIRE ORDERS—issued by fire marshal to correct deficiencies in compliance with the fire code	**AC+3 yr** AC=deficiency corrected
SAFETY-HAZARDOUS MATERIALS DISPOSAL RECORDS—Material safety data sheets must be kept for those chemicals currently in use that are affected by the Hazard Communication Standard in accordance with 29 CFR § 1910.1200(g).	**PM**
SAFETY-INCIDENT REPORTS—Reports concerning incidents which, upon investigation, were of a non-criminal nature	**3 yr (or 30 yr*)** *Exposure records require 30 year retention per 29 CFR § 1910.1020(d)(ii)(B)Footnote(1)
SAFETY-INSPECTION RECORDS—Fire, safety, and other inspection records of facilities and equipment	**AC+3 yr** AC=Date of the correction of the deficiency, if the inspection report reveals a deficiency.
SAFETY-MATERIAL DATA SAFETY SHEETS	**30 yrs after the end of use of the substance**
SAFETY-WORKPLACE CHEMICAL LISTS	**30 yr**
STUDENTS—EDUCATION RECORDS—Student's name, birth date, last address, dates of attendance, graduation date and grades earned	**PM**
STUDENTS—SPECIAL EDUCATION RECORDS—educational records, including eligibility documentation and IEPs	**FE+6 yr**
STUDENTS –MEDICAID RECORDS-claims, reimbursements, and supporting documentation	**FE+5 yr**
VEHICLE-INSPECTION, REPAIR AND MAINTENANCE RECORDS	**LA+1 yr**
VEHICLE-TITLE AND REGISTRATION	**1 yr**
VOLUNTEER RECORDS—records may include recruitment and selection records, volunteer personnel and intern personnel information forms, intern agreements, volunteer and intern time records, emergency notification forms, insurance documentation and correspondence	**AC+3 yr** AC=End of term of volunteer or intern

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RECORDS DESCRIPTION	RETENTION PERIOD
WEBSITE/WEB PAGES—INTERNET/INTRANET—system development documentation for initial setup; subsequent changes and content of pages	**PM**