

## 2022-23 Business Handbook

(209) 848-4884				
Name	Extension	Position		
Kassandra Booth	111	Chief Business Officer		
Erin Potter	115	Lead Accountant		
Kattie Alves	122	Account Technician IV (Receivables)		
Dawn Blandino	116	Payroll Technician (Certificated)		
Karen Hendon	113	Payroll Technician (Classified)		
Tawny Sylvia	119	Account Technician IV (Purchasing)		
Lauren Rose	114	Account/Payroll Technician (Payables)		

Updated: 11/22/22

## **Handbook for Business Procedures**

- 1. Chart of Accounts
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# **CHART OF**

# **ACCOUNTS**

## Oakdale Joint USD - COA Overview

Here's an example of one of the OJUSD account codes:

01	0653	0	4300	1110	1000	006	4100	XX
Fund	Resource	Year	Object	Goal	Function	Site	Organization	D2
2 characters	4 characters	1 characters	4 characters	4 characters	4 characters	3 characters	4 characters	2 characters

- <u>Fund</u> For General Fund, it is always '01'
- <u>Resource</u> This field allows us to account separately for activities funded with revenues that have restrictions on how the funds are spent (i.e. Unrestricted (0000), Title I (3010), LCFF Supplemental (0653), Technology Refresh Fund (0042)).
- Year always '0'
- <u>Object</u> This field defines the type of expenditures (i.e. supplies vs. travel) See additional page for more details.
- <u>Goal</u> This field defines the objective of the funds, or group of students who are receiving instructional services for instance: Regular Classes (1110), Continuation Education (3200), Vocational Education CTE (3800), Special Education (5000-5999),
- <u>Function</u> This field describes the activities or services performed with the use of these funds. Some examples include: *Instruction* (1000), School Administration (2700), Guidance & Counseling (3110), Nursing Services (3140)
- Site This field allows us to define the location of the expenditures (i.e. school site vs. department)
- <u>Organization</u>- locally defined. Some examples include: Discretionary (4100), Restricted (4800), Carryover (4195).
- <u>D2</u> Generally 'XX'

Updated: 10/28/22

## Oakdale Joint USD - COA Overview

#### **Object Codes for Salary and Benefits:**

#### • 1000 - Certificated Salaries

- 11xx Teacher Salary
  - 1101: Regular Teachers
  - 1173: Teachers Extra Duty
  - 1180: Substitute Teachers
- 12xx Pupil Support Salaries
- 13xx Certificated Supervisors / Admin
- 19xx Other Certificated Salaries

#### 2000 – Classified Salaries

- 21xx Instructional Support
  - 2173: Extra Time Inst'l Aides
  - 2180: Substitute Inst'l Aides
- 22xx Classified Support (Health / Library Clerks)
  - 2273: Extra Time Classified Support
  - 2280: Substitute Class Support
- o 23xx Classified Supervisors / Admin
- 24xx Clerical / Technical / Office Staff Salaries
  - 2473: Extra Time Clerical / Office
  - 2480: Substitute Clerical/Tech/Office
- 29xx Other Classified Salaries
  - 2907: Yard / Noon Duty
  - 2945: Classified Translator
  - 2973: Extra Time Other Classified
  - 2980: Substitute Other Classified

#### 3000 – Benefits

- 31xx STRS
- 32xx PERS
- o 33xx Social Security / Medicare
- o 34xx Health & Welfare Benefits
- 35xx State Unemployment Insurance (SUI)
- 36xx Workers Compensation
- o 39xx Other Benefits

Updated: 11/28/22

## Oakdale Joint USD - COA Overview

#### **Object Codes for Supplies / Services:**

#### • 4000 - Books and Supplies

- o 4110: Textbooks
- o 4210: Other Books / Reference Books
- o 4310: Materials & Supplies
- o 4340: Other Supplies Including Admin
- o 4352: Office Supplies
- 4400: Equipment Single item greater than \$500 (including tax and shipping)

#### • 5000 - Contracted Services / Other Operating

- 5201: Conference / Travel
- o 5310: Dues / Memberships
- o 5601: Equipment Rental / Lease
- o 5604: Equipment Repair
- o 5608: Maintenance Agreements
- o 5713: DC Photocopy
- o 5725: DC Transportation-Field Trips
- o 5752: DC Food Service
- o 5809: Fees
- o 5813: Outside Contracted Services
- 5876: Entry Fees (students)
- o 5908: Postage

#### • 6000 - Capital Outlay

- o 6102: Site Improvement (over \$5,000)
- o 6400: Equipment (over \$5,000)
- o 6500: Equipment Replacement (over \$5,000)

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1000-7999

1000-7499 **Expenditure Objects** 7600-7699 **Other Financing Uses** 1000-1999 **Certificated Personnel Salaries** 

> Note: to be used for individuals who are filling a position requiring a credential or permit. Just because the employee may have a credential or permit, does not mean the work performed is defined as certificated

#### 1100-1199 **Certificated Teachers' Salaries**

(Direct instruction to students in an inst'l setting) Full-time, part-time and prorated portions of salaries for all certificated personnel employed to teach the pupils; includes teachers or home/hospital children, special ed resource specialists and teachers, substitute teachers, & instruct'l television teachers. Included in Object 1100 as extension of classroom teaching - preparation for and evaluation of classroom work; extracurricular activities such as class or club sponsorship, supervision at school functions, management of and instruction in a study hall/Saturday School duties normally assigned to certificated staff in relation to having custody and control of pupils at recess, lunch time, after school, or at other times.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
1100	CERTIFICATED TEACHERS' SALARIES	TEACHER	1100
1101	REGULAR TEACHERS	TCHR-REG	1100
1103	SEVERELY HAND SPEC ED TCHRS	SEV HAND	1100
1108	RESOURCE SPECIALIST	RES SPEC	1100
1112*	TEACHERS - EXTRA DUTY	TCHR-EXT	1100
1117	SPECIAL DAY CLASS TEACHER	SPEC DAY	1100
1118	HOME/HOSPITAL TEACHER	HOME/HOS	1100
1120	SUPPLEMENTAL TEACHER	SUPPL TE	1100
1121	COACHING	COACHING	1100
1122	STIPENDS-ADVISOR	STIPEND-	1100
1173	EXTRA TIME-TEACHERS	EX TIME-	1100
1180	SUBSTITUTE TEACHER-ILLNESS	SUB TCHR	1100
1198	ABATEMENTS-WORKERS COMP	ABATE-W.	1100

Note: You are required to use Function 1000 (Instruction), or 4000 (Ancillary Services)

Note\*: Object code 1112 will be replaced with 1173 starting in 2022-2023

12/09/2021

#### 1200-1299 Certificated Pupil Support Salaries

Full-time, part-time and prorated portions of salaries of all certificated personnel performing services including: librarian, social worker, certificated personnel doing pupil work; psychologists; counselors, as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, schools audiometrists, psychiatrists, ontologists, and such other physical and/or mental health personnel who are on the payroll of the

LEA.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
1200	CERT PUPIL SUPPORT SALARIES	CERT PUP	1200
1203	PSYCHOLOGISTS	PSYCHOLO	1200
1204	COUNSELORS	COUNSELO	1200
1206	NURSES (ON LEA PAYROLL)	NURSES	1200
1207	SPEECH PATHOLOGIST	SPCH PAT	1200
1213	FULL INCLUSION SUPPORT TEACHER	FULLINCL	1200
1273	EXTRA TIME-CERT PUPIL SUPPORT	EXTRA TI	1200
1280	SUBSTITUTE CERT PUPIL SUP-ILL	SUB-ILLN	1200
1298	ABATEMENTS-WORKERS COMP	ABATE-W.	1200

Note: this object range <u>cannot use</u> Function 1000 (Instruction) - is appropriately valid with Function 2XXX and Function 3XXX.

1300-1399 Certificated Supervisors' and Administrators' Salaries

Full-time, part-time and prorated portions of salaries of principals, vice-principals, administrative deans in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision, including general supervisors, coordinators, directors, consultants, and supervisors of special subjects or grades and their certificated assistants; superintendents and/or deputy, associate, area, and assistant superintendents in district and COE.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
1300	CERTIFICATED SUPERVISORS/ADMINISTRATORS' SALARIES	CERT SUP	1300
1301	SUPERINTENDENT	SUPT	1300
1302	ASSISTANT SUPERINTENDENT	ASST SUP	1300
1303	PRINCIPAL	PRINCIPA	1300
1304	VICE PRINCIPAL	VICE PRI	1300
1306	COORDINATOR-SPECIAL SERVICES	COORD-SP	1300
1312	PROGRAM/PROJECT SPECIALIST	PROG/PRO	1300

1400-1499

1500-1599

1600-1699

1700-1799

1800-1899

**Note**: the above ranges **cannot use** Function 1000 (Instruction).

1900-1999 Other Certificated Salaries

Full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the previous categories. Examples could include: personnel who are special education and/or other program specialist, certificated civic center employees, resource teachers not performing duties as a classroom teacher, certificated noon playground supervisor, and mentor teacher stipends.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
	OTHER CERTIFICATED SALARIES		
	Note: this object should have minimum use. Double check that Object		
1900	1200 Certificated Pupil Support Salaries is not more appropriate	CERT SUP	1900
1923	MENTOR TCHR STIPEND-CURRIC	MENTOR T	1900

<u>Note</u>: the above ranges <u>cannot use</u> Function 1000 (Instruction) - is appropriately used with Function 2XXX or Function 5400.

2000-2999 Classified Personnel Salaries2100-2199 Classified Instructional Salaries

(Assisting in direct instructional activities in an instructional setting.) Total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or under the supervision of a special education resource specialist teacher, also includes classified coaches and drug/alcohol program mentors.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2100	CLASSIFIED INSTRUCTIONAL SALARIES	INSTRUCT	2100
2101	INSTRUCTIONAL AIDE-REGULAR	INSTAIDE	2100
2102	INSTRUCTIONAL AIDE-SEVERE	INSTAIDE	2100
2103	CLASSIFIED COACHES (WALK-ON)	WALK-ON	2100
2173	EXTRA TIME - INST L AIDE	EXTRA TI	2100
2180	SUB INST L AIDE-ILLNESS	SUB IA-I	2100
2198	ABATEMENTS-WORKERS COMP	ABATE-W.	2100

**Note:** you are **required to use** Function 1000 (Instruction) or Function 4000 (Ancillary Services)

#### 2200-2299 Classified Support Salaries

Record full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere working in the instruct'l media and library (including library and media aides) student support (including counselor and health aides), pupil transportation (including the salaries of bus drivers, mechanics, field coordinators, gasoline pump attendants, and all other personnel whose assignments are related to the transportation of students), and food services (including salaries of nutritionists, cooks, helpers, and all other food service personnel except those engaged in management of the program on a district-wide basis), and maintenance & operations functions (for maintenance including carpenters, painters, plumbers, electricians, and other similar positions; for operations including custodians, matrons, general utility workers, firefighters, dairy workers, guards, gardeners, elevator operators, warehouse workers, delivery personnel, truck drivers, and other similar positions).

**Note:** Student employees are to be coded to the goal, function and object that represents the position they are filling - except if student is being paid as part of an educational program such as work experience, use Function 1000, Instruction, and Object 2900.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2200	CLASSIFIED SUPPORT SALARIES	CLASS SU	2200
2200-2210	LIBRARY/HEALTH		
2201	LIBRARY CLERK	LIBRARY	2200
2203	HEALTH SERVICES CLERK	HLTH SER	2200
2204	LICENSED VOCATIONAL NURSE (LVN)	HLTH & S	2200
2206	SPEECH PATHOLOGIST (NON-CERT)	SPCH PAT	2200
2207	COUNSELOR (NON-CERT)	COUNSELO	2200
2208	BEHAVIOR INTERV. CASE MANAGER	BEHAVIOR	2200
2214-2230	TRANSPORTATION		
2215	BUS DRIVER	BUS DRIV	2200
2216	MECHANIC	MECHANIC	2200
2218	BUS DRIVER TRAINER	BUS DRVR	2200
2219	DISPATCHER	DISPATCH	2200
2235-2250	FOOD SERVICE		
2236	CAFETERIA ASSISTANT	CAFE ASST	2200
2238	FOOD SERVICE WORKER	FD SERV	2200
2239	FOOD SERVICE DRIVER	FD SERV	2200
2240	FOOD SERVICE CLERK	FD SERV	2200
2241	FOOD SERVICE CUSTODIAN	FD SERV	2200
2242	CAFETERIA STUDENT WORKER	CAFE STD	2200
2255-2269	MAINTENANCE & OPERATIONS		
2256	GROUNDSKEEPER/GARDENER	GRNDS &	2200
2259	MAINTENANCE WORKER	MAINT WO	2200
2262	CUSTODIAN	CUSTODIA	2200
2264	SUMMER HELP	SUMMER H	2200
2273	EXTRA TIME-CLASSIFIED SUPPORT	EXTRA TI	2200
2280	SUB CLASSIFIED SUPPRT-ILLNESS	SUB CLS-	2200
2298	ABATEMENTS - WORKERS COMP	ABATE- W	2200

#### 2300-2399 Classified Supervisors' and Administrators' Salaries

Full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, supervisors, purchasing agents, assistant supts., and superintendents include governing board members and personnel commission members.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2300	CLASS SUPERVISORS' & ADMINISTRATORS' SALARIES	CLASS-SU	2300
2303	DIRECTOR	DIRECTOR	2300
2310	SUPERVISOR	SUPERVIS	2300
2311	MANAGER	MANAGER	2300
2312	BOARD MEMBERS STIPENDS	BD MEMBE	2300
2315	CHIEF BUSINESS OFFICIAL	СВО	2300
2373	EXTRA TIME-CLASS SUP ADMIN	EXTRA TI	2300

2400-2499 Clerical, Technical and Office Staff Salaries

Full-time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, machine and computer operators, and others in similar positions.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2400	CLER/TECH/OFFIC STAFF SALARIES	CLERICAL	2400
2401	ADMINISTRATIVE SECRETARY	ADMIN SE	2400
2404	SECRETARY	SECRETAR	2400
2405	ACCOUNTING TECHNICIAN	ACCNTG T	2400
2406	ACCOUNT CLERK	ACCT CLE	2400
2410	ACCOUNTANT	ACCOUNTA	2400
2411	ATTENDANCE TECHNICIAN	ATTND TE	2400
2413	COMPUTER OPERATOR	COMP OPE	2400
2418	COMPUTER TECHNICIAN	COMP TEC	2400
2419	DUPLICATING TECHNICIAN	DUPLTNG	2400
2420	GENERAL CLERK	GENRL CL	2400
2422	LEAD PERSONNEL TECHNICIAN	LEAD PER	2400
2427	PAYROLL TECHNICIAN	P/R TECH	2400
2441	DISTRICT OFFICE ASSISTANT	D.O. ASST	2400
2473	EXTRA TIME-CLERICAL & OFFICE	EXTRA TI	2400
2480	SUB CLER/TECH/OFFICE-ILLNESS	SUB-ILLN	2400
2498	ABATEMENTS-WORKERS COMP	ABATE-W.	2400

2500-2599 Undefined2600-2699 Undefined2700-2799 Undefined2800-2899 Undefined

2900-2999 Other Classified Salaries

Full-time, part-time personnel, students, civic center aides, and building inspector.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2900	OTHER CLASSIFIED SALARIES	OTHER CL	2900
2904	AFTER SCHOOL AIDE	AFTER SC	2900
2907	YARD/NOON DUTY	YD/NOON	2900
2910	TRANSLATOR (NON-CERT)	TRANSLAT	2900
2930	CAMPUS SUPERVISOR	CAMPUS S	2900
2973	EXTRA TIME - OTHER CLASSIFIED	EXTRA TI	2900
2980	SUB OTHER CLASSIFIED-ILLNESS	SUB-ILLN	2900
2998	ABATEMENTS-WORKERS COMP	ABATE-W.	2900

3000-3999 Employee Benefits/Employer Paid Only (3xx1/Odd=Certified - 3xx2/Even=Classified)

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
3101-3102	STATE TEACHERS' RETIREMENT SYSTEM		
3101	STRS-CERTIFICATED	STRS-CER	3101
3102	STRS-CLASSIFIED	STRS-CLA	3102
3201-3202	PUBLIC EMPLOYEES' RETIREMENT SYSTEM		
3201	PERS-CERTIFICATED	PERS-CER	3201
3202	PERS-CLASSIFIED	PERS-CLA	3202
3301-3302	OASDI/MEDICARE/ALTERNATIVE		
3301	OASDI/MEDI/ALT-CERTIFICATED	SDI-CERT	3301
3302	OASDI/MEDI/ALT-CLASSIFIED	SDI-CLAS	3302
3311	MEDICARE-CERTIFICATED	MEDI-CER	3301
3312	MEDICARE-CLASSIFIED	MEDI-CLA	3302
3401-3402	HEALTH & WELFARE BENEFITS		
3401	HEALTH & WELFARE-CERTIFICATED	NLTH/WEL	3401
3402	HEALTH & WELFARE-CLASSIFIED	HLTH/WEL	3402
3501-3502	STATE UNEMPLOYMENT INSURANCE		
3501	S.U.ICERTIFICATED	SUI - CE	3501
3502	S.U.ICLASSIFIED	SUI - CL	3502
3601-3602	WORKERS' COMPENSATION INSURANCE		
3601	WORKERS COMP-CERTIFICATED	W.CCER	3601
3602	WORKERS COMP-CLASSIFIED	W.CCLA	3602
3701-3702	OPEB, ALLOCATED		
3701	OPEB ALLOCATED CERT-POSITIONS	OPB CERT	3701
3702	OPEB ALLOCATED CLASS-POSITIONS	OPEB CLA	3702
3901-3902	OTHER BENEFITS		
	Note: If incentive paid directly to an agency on behalf of an em		
	Golden Handshake paid to STRS, then Object 3901 & 3902. If in		
	to employee, then it should be paid as salary, Object 5800 is no		
	incentive paid directly to an individual or on behalf of an individual	lual (violates IRS W-	
2001	2 versus 1099 reporting).		2224
3901	OTHER BENEFITS-CERTIFICATED	OTHR BEN	3901
3902	OTHER BENEFITS-CLASSIFIED	OTHR BEN	3902
3921	GOLDEN HANDSHAKE-CERTIFICATED	GLDN HND	3901
3931	MILEAGE STIPEND - CERTIFICATED	MLGE STI	3901
3932	MILEAGE STIPEND-CLASSIFIED	MLGE STI	3902
3942	MISCELLANEOUS STIPEND-CLASS	MISC STI	3902

**Note:** function code follows the function of the related salary <u>or</u> function 9000 may be used, but not both.

4000-4999 Books & Supplies (Including costs of fright & handling charges, and sales/use tax)
4100-4199 Approved Textbooks

Basic textbooks and supplementary textbooks; include teachers' manuals and teachers' editions. Elementary 'state' textbooks are those state adopted; 'basic' textbooks are those intended as principal source of study for a subject or course; a 'supplementary' textbook is one that is used to supplement information presented in the regular or basic textbooks. What differentiates them from reference or library books is that they are used in quantities by a group or entire class. High school textbooks are those adopted by the board of the district including teacher's manuals and teacher's editions. Instructional materials may be printed or appear in some other form (for instance, Internet-based).

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4100	APPROVED TEXTBOOKS & CORE CURRICULA MATERIAL	APPROV T	4100
4110	TEXTBOOKS	TEXTBOOK	4100

#### 4200-4299

Books that have not been adopted by the proper authority; books such as reference books that are available for general use; all other books used for reference purposes supplied in quantities too small for group use.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF
4200	BOOKS & OTHER REFERENCE MATERIALS	BOOKS &	4200
4210	OTHER BOOKS/NON TEXTBOOKS	OTHER BO	4200

#### 4300-4399

Materials and supplies used by students, teachers, and other personnel in connection with instructional program. These consumable materials other than those directly related to adopted curriculum (Object 4110), have a limited shelf life of less than a year, are coded here. Includes all tests, periodicals, magazines, workbooks, instructional media materials, A.V. materials and any other supplies used in the classroom or library. Rentals of materials are recorded under Object 5600 - Rentals. Supplies used in support services and auxiliary programs such as food service, custodial, gardening, and maintenance supplies, supplies for operation, repair and upkeep of equipment, buildings, grounds, and vehicles; and medical and office supplies.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4300	MATERIALS AND SUPPLIES	MATLS &	4300
4310	MATERIALS & SUPPLIES	MAT & SU	4300
4311	TESTS	TESTS	4300
4312	WORKBOOKS	WORKBOOK	4300
4340	OTHER SUPPLIES-INCL ADMIN	OTHR SUP	4300
4342	PERIODICALS	PERIODIC	4300
4345	CUSTODIAL SUPPLIES	CUSTDL S	4300
4348	REPAIR PARTS	REPAIR P	4300
4352	OFFICE SUPPLIES	OFFICE S	4300
4353	OTHER NON-INST'L SUPPLIES	OTH NON-	4300
4355	PRINTING SUPPLIES	PRINTING	4300
4371	TRANSPORTATION-REPAIR PRTS/SUP	TRNSP-RP	4300
4372	DIESEL	DIESEL	4300
4373	OIL	OIL	4300
4374	GASOLINE	GASOLINE	4300
4385	TIRES	TIRES	4300
4386	OTHER TRANSPORTATION SUPPLIES	OTHR TRN	4300
4387	FUEL	FUEL	4300

#### **4400 NONCAPITALIZED EQUIPMENT**

Movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the LEA's capitalization threshold (\$5,000.00) but greater than the LEA's inventory threshold (\$500.00). Refer to CSAM Procedure 770.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4400	NONCAPITALIZED EQUIPMENT	NONCAP E	4400

#### 4700-4799 FOOD

Food - other than food for instructional purposes - used in food service activities including breakfast, snacks, lunch, and other similar items.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4700	FOOD	FOOD	4700
4710	FOOD	FOOD	4700
4720*	OTHER FOOD SERVICE SUPPLIES	OTH FOOD	4700

Note: 4720 will be closed in 2022-2023

Note: Required to use Function 3700, Food Services

**Note:** Food Services supplies, e.g., paper plates, utensils, etc., are to be charged as an instructional supply >If consumed by the student, use OB 4700; if used by the student, use OB 4300.

>Food for administrative meetings, use OB 4300. If catered, use OB 5800.

5000-5999 Services and Other Operating Expenditures

5200-5299 Travel and Conferences

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5200	TRAVEL AND CONFERENCES	TRAVEL A	5200
5201	TRAVEL-STAFF	TRAVEL-S	5200

#### 5300-5399 Dues and Memberships

Record membership fee of any LEA if any society, association, or organization (includes dues of CBO and Supt if membership is of benefit to the LEA). If dues are personal benefit to the employee, code as Object 3901/3902.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5300	DUES & MEMBERSHIPS	DUES & M	5300
5310	DUES/MEMBERSHIPS	DUES/MEM	5300

#### 5400-5499 Insurance

\*All forms of insurance other than employee benefits.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5400	INSURANCE	INSURANC	5400
5450	OTHER INSURANCE	OTHER IN	5450
5452	LIABILITY INSURANCE	LIABILIT	5450

#### 5500-5599 Operations and Housekeeping Services

Expenditures for water, heating, fuel, light, power, waste disposal, pest control, laundry and dry cleaning, and so forth. Includes contracts for these services. \*Cleaning of uniforms such as band or custodial, is charged to the appropriate Function and Object 5800.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5500	OPERATIONS & HOUSEKEEPING SERVICES	OPER & H	5500
5501	WATER & SEWER	WATER &	5500
5502	ELECTRICITY & GAS	ELECT &	5500
5504	DISPOSAL SERVICES	DISPOSAL	5500
5505	LAUNDRY/DRY CLEANING	LAUNDRY/	5500
5506	OTHER	OTHER	5500
5507	ALARM SYSTEM	ALARM SY	5500
5510	TOXIC DISPOSAL	TOXIC DI	5500
5511	PEST CONTROL	PEST CON	5500
5599	OPERATIONS & HOUSEKEEPING ABAT	OPER&HSE	5500

**Note:** OB 5500 is used only with the maintenance and operations Functions 8100-8500, and Function 6000, Enterprise.

#### 5600-5699 Rentals, Leases, Repairs, and Noncapitalized Improvements

Expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include the incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization (\$5,000).

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5600	RENTALS/LEASES/REPAIRS/NONCAPITALIZED IMPROVEMENTS	RENTALS/	5600
5601	EQUIPMENT RENTAL/LEASE	EQUIP RN	5600
5602	NON-CAP IMPROVEMENTS	NON-CAP	5600
5603	OTHER RENTAL/LEASES	OTHR RNT	5600
5604	EQUIPMENT REPAIRS	EQUIP RE	5600
5605	BUILDING REPAIRS	BUILDING	5600
5606	VEHICLE REPAIRS	VEHICLE	5600
5607	OTHER REPAIRS	OTHR REP	5600
5608	MAINTENANCE AGREEMENTS	MAINT AG	5600
5610	MAINTENANCE AGREEMENT-FARM	MAINT AG	5600
5628	REPAIR TO PHONE OR COMMUN SYS	REPAIR C	5600

<u>Note</u>: Capital leases should be recorded according to the accounting procedures for lease/purchase agreements in CSAM Procedure 710.

**Note:** Rental of facilities is to be recorded to Function 8700 Facilities Rents & Leases and includes all facilities whether rented for a day, a month, or a year.

#### 5700-5799 Direct Costs Transfers

Record the transfers of expenditures from one function to another function. Typical transfers using this object would include services provided or products developed by the LEA, such as maintenance and repair of duplicating, A.V. or other equipment; photocopying expense; field trips; district vehicle use; and information technology expense. These transfers <u>change the function</u> of the expenditure; e.g. transfers related to costs of field trips. Example: costs of field trips initially recorded in Function 3600, Pupil Transportation, are instructional costs and therefore are transferred to Function 1000, Instruction in the receiving Resource.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5710	TRANSFERS OF DIRECT COSTS	DIR CST/	5710
5713	D.CPHOTOCOPYING	РНОТОСОР	5710
5718	D.CGARAGE	GARAGE	5710
5720	D.CWORK ORDERS	WORKORDR	5710
5725	D.CTRANSPORTATION-FIELD TRPS	TRNSP-FL	5710
5750	TRANSFERS OF DIRECT COSTS - INTERFUND	DIR CST-	5750
Transfers for the	e direct costs of services that are provided on an interfund basis. The total betw	een-funds debit a	nd credit transactions
must net to zero	$\underline{\mathbf{o}}$ (e.g., field trips charged to Child Development Fund).		
5752	D.C. INTRFD-FOOD SERVICE	FOOD SER	5750
5753	D.C. INTRFD-PHOTOCOPYING	РНОТОСОР	5750

<u>Note</u>: Use OB 7370/7380, Transfers of Direct Support Costs, to transfer those costs that <u>do not change function</u>, such as custodial costs.

#### 5800-5899 Professional/Consulting Services & Operating Expenditures

Expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Includes professional/consulting services delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the LEA. Record expenditures to nonpublic, nonsectarian schools for the education of exceptional children for which the LEA cannot provide appropriate services. Expenditures for lodging and admission tickets for students and staff on field trips; for advertising for items such as bond sales, contract bidding, and personnel vacancies, judgements, penalties, legal advice, attorneys, hearing officers, elections, audits, and other similar costs. Record expenditures for services provided such as administration, bus transportation, and library. Record assessments for other than capital improvements such as state assessment for nonuse of school site surveys and appraisals of sites that are not purchased. (Expenditures for surveys, appraisals, and assessments in connection with site purchases and/or improvements are recorded under Object 6100). Record payments of interests on loans repaid within the fiscal year, payments for damages to personal property, expenditures for fingerprints, physical and X-ray exams required for employment, monthly alarm service monitoring, printing and engraving by outside agency, and similar items.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5800	PROF/CONSULTING SERVICES & OPERATING EXPENDITURES	PROF/CON	5800
5802	ADVERTISING	ADVERTIS	5800
5804*	LEGAL EXPENSES	LEGAL EX	5800
5805*	AUDIT EXPENSES	AUDIT EX	5800
5808*	ELECTION EXPENSE	ELECTION	5800
5809	FEES	FEES	5800
5813	OUTSIDE SERVICES	OUTSIDE	5800
5817	TRANSPORTATION-OUTSIDE VENDOR	TRANS-OU	5800
5818*	TAXES	TAXES	5800
5819	FINGERPRINTING	FINGERPR	5800
5830	COUNTY PRINTING	COUNTY P	5800
5860	M.A. AUDIOVISUAL SERVICES	M.A. AV	5800
5861	M.A. AUDIOLOGY SERVICES	M.A. AUD	5800
5862	M.A. INTERNET SERVICES	M.A. INT	5800
5863	M.A. INFORMATION SERVICES	M.A. INF	5800
5864	M.A. LEGAL SERVICES	M.A. LEG	5800
5866	M.A. MAIL & DELIVERY SERVICES	M.A. MAI	5800
5870	PERSONAL SERVICES	PERSONAL	5800
5876	ENTRY FEES	ENTRY FE	5800
5878	ACCREDITATION	ACCREDIT	5800
5883	OUTDOOR EDUCATION	OUTDOOR	5800
5888	AVAILABLE BUDGET	AVAILABL	5800

<u>Note:</u> \*For legal expenses/fees including audit costs, election expenses, negotiation expense, legal advisory costs, legal penalties - use Function 7100, Board & Supt - <u>not</u> Function 7200 Gen Admin.

#### 5900-5999 Communications

Generally, communication costs should be charged to either Function 2700, School Admin, or Function 7200, Other Gen Admin Communication service fees may be charged to other functions by direct documentation such as monthly statements. The monthly bills for cell phones, cable, and Internet may follow the user if the charges can be documented. For example, Internet fees that are part of classroom instruction may be charged to Function 1000, Instruction. The cost of the communication equipment is coded to Object 6400, Equipment, or Object 6500, Equipment Replacement, as appropriate. However, if the cost is minor or the expected life short, the cost of the equipment should be coded to Object 4300, Materials & Supplies. The cost of wiring and installing cables for communication equipment that become an integral part of the building or building service system is coded to Object 6200, Building & Improvement of Buildings, with Function 8500, Facilities Acquisition and construction. Repairs to these lines would be coded to Function 8100, Plant Maintenance & Operations, with either Object 5600, Rentals, Leases, and Repairs, or to the salaries and supplies of the maintenance budget.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5900	COMMUNICATIONS	COMMNICA	5900
5907	INTERNET SERVICE & LINES	INTERNET	5900
5908	POSTAGE STAMPS & POSTAGE METER	STMPS&ME	5900

Note: Do not use OB 5900 with Function 8100 or 8200 as these decrease the Indirect Cost Rate.

#### 6000-6599 Capital Outlay

Expenditures for land, buildings, equipment, capitalized complements of books (new library) and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase. These object codes are not used in proprietary funds, in which capital assets are recorded in Objects 9400-9499 and subsequently depreciated.

#### 6100-6199

#### 6100- Land

Record the costs of acquisition of land and additions to old sites and adjacent ways. Include incidental expenditures in connection with the acquisition of sites, such as appraisal fees, search and title insurance, surveys, and condemnation proceedings and fees. If a site is not purchased after the appraisal or survey, record the expenditure in Object 5800, Professional/Consulting Services and Operating Expenditures. Include costs to remove buildings on newly-acquired sites. Use with Function 8500, Facilities Acquisition and Construction.

**6170-Land Improvements:** Record expenditures for each of the following with Function 8500, Facilities Acquisition and Construction:

Improvements of new and old sites and adjacent ways. Include such work as grading, landscaping, seeding, and planting shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; treating soil and surfacing athletic fields and tennis courts for the first time; furnishing and installing, for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and doing demolition work in connection with the improvement of sites. 3) Payment of special assessments - including those against school district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels whether on or off school property. <a href="Leasehold-improvements-to-sites">Leasehold-improvements-to-sites</a>. Include costs of site improvements to leased property. <a href="Payment of-special assessment">Payment of-special assessment</a>. Include assessments against the school district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels whether on or off school property.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6100	LAND (non-depreciable)	LAND	6100
6102	SITE IMPROVEMENTS	SITE IMP	6100
6160	OTHER SITE COSTS	OTHER CO	6100
6170	LAND IMPROVEMENTS	LAND IMP	6170

**Note:** Use Function 8500 Facilities Acquisition and Construction.

#### 6200-6299 Building and Improvements of Buildings

Costs of construction or purchase of new buildings (including relocatable buildings, such as portable classrooms) and additions and replacements of obsolete buildings, including advertising; architectural and engineering fees; blueprinting, inspection service (departmental or contract); tests and examinations; demolition work in connection with construction of electrical, sprinkling, or warning devices; installation of heating and ventilation fixtures, attachments, and built-in fixtures; and other expenditures directly related to the construction of acquisition of buildings. Record costs of improvements of buildings, including alterations, remodeling, renovations, and replacement of buildings in whole or in part, that meets the LEA's threshold for capitalization. Include leasehold improvements.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6200	BUILDINGS & IMPROVEMENT OF BUILDINGS	BLDNG &	6200
6201	NEW CONSTRUCTION	NEW CONS	6200
6203	IMPROVMENT OF BLDING(REMODEL)	REMODELI	6200
6209	ADVERTISING	ADVERTIS	6200
6210	ARCHITECT/ENGINEERING FEES	ARCHTCT	6200
6220	DSA PLAN CHECK FEE	DSA PLAN	6200
6241	BLDGS/MODULAR UNITS & MJR IMPR	BLDGS/MO	6200
6250	OTHER COSTS-PLANNING	OTHR-PLA	6200
6270	MAIN BUILDING CONTRACTOR	MAIN BLD	6200
6274	OTHER CONSTRUCTION	OTHR CON	6200
6290	INSPECTION	INSPECTI	6200

**Note:** Use Function 8500 Facilities Acquisitions and Construction.

6300-6399 Books & Media for New School Library or Major Expansion of School Libraries

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6300	BOOKS & MEDIA/NEW SCH LIBRARY	BKS/NEW	6300

#### 6400-6499

Expenditures for initial and additional items of equipment, such as furniture, vehicles, machinery, motion picture film, videotape, and furnishings that are not integral parts of the buildings or the building system. (Piece-for-piece replacement equipment are recorded in Object 6500 (if the cost exceeds the LEA capitalization threshold). Initial built-in fixtures that are integral parts of the buildings or building service system are recorded under Object 6200). Our capitalization threshold is \$5,000.00.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6400	EQUIPMENT (over LEA capitalization threshold)	EQUIPMEN	6400

#### 6500-6599 Equipment Replacement

Expenditures for equipment replaced on a piece-for-piece basis over the LEA threshold of \$5,000.00.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6500	EQUIPMENT REPLACEMENT (if over LEA capitalization threshold)	EQPMNT R	6500

7000-7399 Other Outgo 7110-7199 Tuition

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7130	STATE SPECIAL SCHOOLS	ST SPEC	7130
7142	OTHR TUITION, EXC CSTS TO COE	OTHR TU-	7142
7145*	TRANSPORTATION EXCESS CSTS	TRANSP	7142
7146*	SELPA-WIDE FACILITIES	SELPA FA	7142
7147*	NPS REVENUE LMT (A & B PUPILS)	NPS REVE	7142
7148*	NPS-OUT OF HOME (LCIs)	NPS LCIs	7142

Note: Use Function 9200, Transfers Between Agencies

#### 7200-7299 Interagency Transfers Out

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7211	TRNSFR OF PASS-THRU REV TO DST	PASS-THR	7211
7221	TRNSFR OF APPORTMNT TO DISTRCT	TRANSFER	7221
7222	TRNSFR OF APPORTMNT TO COE	TRANSFER	7222
7280	TRSF TO CHRTR/IN-LIEU PROP TAX	TO CHART	7280
7282	ALL OTHER TRANSFERS TO COE	ALL OTHE	7282
7299	ALL OTHR TRNSFRS TO ALL OTHERS	TRANSFER	7299

#### 7300-7399 Transfers of Indirect Costs

Objects in this group are used to record transfers of direct support costs and indirect costs between resources, goals and funds.

<u>Indirect Costs</u> (both within a fund and between funds) <u>use Function 7210</u>, General Administrative Transfers, for both debit and credit side of entry.

<u>Direct Support Costs</u> (both within a fund and between funds) use function code of support function such as Function 3110, Guidance & Counseling Services, or Function 8100, M&O. May also be used for transfers of administrative costs <u>other than direct support costs</u>, use Function 7200. Specific function is used for both debit & credit entries.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7310	TRANSFERS OF INDIRECT COSTS	DIR SUP/	7310
7350	TRANS OF INDIRECT CSTS-INTERFD	DIR SUP/	7350

#### 7430-7699 All Other Financing Uses

<u>Note:</u> Use Function 9000 Other Outgo as these objects are used for transfers of funds or expenditures for other than General Operations.

#### 7430-7439 Debt Service

Debt service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current or short-term loans (money borrowed and repaid during the same fiscal year). Use Function 9100, Debt Service.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7433	BOND REDEMPTIONS	BOND RED	7433
7434	BOND INTRST & OTHER SERV CHRGS	BOND INT	7434

7500 Funds Distributed to Others

7600-7699 Other Financing Uses

7600-7629 Interfund Transfers Out (Permanent Movement of Monies Between Funds)

Note: This acct must net to zero w/corresponding interfund transfer in object '89XX. Example: debit FD 01/7611 & credit FD 12/8911

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7612	BETWEEN GEN AND SPEC RESERVE	GEN & SP	7612
7616	FROM GENERAL TO CAFETERIA	GEN TO C	7616
7619	OTHER INTERFUND TRANSFERS OUT	OTH TRNS	7619

Note: Use Function 9300.

## **OBJECTS - REVENUES**

#### 8000-8999

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
8100-8099	REVENUE LIMIT SOURCES		
8010-8019	PRINCIPAL APPORTIONMENT		
8011	LCFF STATE AID-CURRENT YR	ST AID	8011
8012	EDUCATION PROTECTION ACT	EPA	8012
8019	LCFF/RL STATE AID-PRIOR YR	ST-AIDPR	8019
8020-8039	TAX RELIEF SUBVENTIONS		
8021	HOMEOWNERS EXEMPTION	HOMEOWNE	8021
8029	OTHR SUBVENTIONS/IN-LIEU TAXES	OTHER SU	8029
8040-8079	COUNTY AND DISTRICT TAXES		
8041	SECURED ROLL TAXES	SECURED	8041
8042	UNSECURED ROLL TAXES	UNSECURE	8042
8043	PRIOR YEARS TAXES	PRIOR YE	8043
8044	SUPPLEMENTAL TAXES	SUPPLEME	8044
8045	EDUC REVENUE AUGMENTATION FUND	E.R.A.F.	8045
8047	COMMUNITY REDEVELOPMENT FUNDS	RDA	8047
8090-8099	LCFF TRANSFERS		
8094	CHTR IN-LIEU TAXES-PR YR ADJ	IN-LIEU	8096
8096	TRNFS CHRTR IN LIEU OF PROPERT	CHTR IN	8096
8097	PROPERTY TAXES TRANSFERS	PROP TX	8097
8100-8229	FEDERAL REVENUE		
8181	SPECIAL EDUC-ENTITLEMENT	SPEC ED-	8181
8220	CHILD NUTRITION PROGRAMS	CHILD NU	8220
8281	F.E.M.A.	FEMA	8281
8290	ALL OTHER FEDERAL REVENUE	ALL OTHR	8290

## **OBJECTS - REVENUES**

#### 8000-8999

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
8300-8599	OTHER STATE REVENUE		
8520	CHILD NUTRITION	CHILD NU	8520
8550	MANDATED COST REIMBURSEMENTS	MND CST	8550
8560	STATE LOTTERY REVENUE	STATE LO	8560
8571-8579	TAX RELIEF SUBVENTIONS		
8571	VOTED INDEBTEDNESS LEVIES/HOX	VOTED IN	8571
8572	VOTD INDBTDNSS LEVIES/OTHR SUB	VOTED IN	8572
8590	ALL OTHER STATE REVENUE	ALL OTHR	8590
8600-8799	OTHER LOCAL REVENUE		
8610-8629	COUNTY AND DISTRICT TAXES		
8611	VOTED INDEBTEDNESS, SECURED	VTD IND	8611
8612	VOTED INDEBTEDNESS, UNSECURED	VTD IND	8612
8613	VOTED INDEBTEDNESS, PRIOR YR	VTD IND	8613
8614	VOTED INDEBTEDNESS, SUPPLMNTL	VTD IND	8614
8631-8639	SALES		
8634	FOOD SERVICE SALES	FOOD SER	8634
8639	ALL OTHER SALES	ALL OTHR	8639
8650	LEASES & RENTALS	LSES & R	8650
8660	INTEREST	INTEREST	8660
8662	NET+/- IN FAIR VALUE INVESTMNT	INC/DEC	8662
8670-8689	FEES AND CONTRACTS		
8677	INTERAGENCY SRVCES BETWN LEAS	INTERAGE	8677
8681	MITIGATION/DEVELOPER FEES	MITIG/DE	8681
8689	ALL OTHER FEES AND CONTRACTS	ALL OTHE	8689
8690-8719	OTHER LOCAL REVENUES		
8699	ALL OTHER LOCAL REVENUES	ALL OTHR	8699

## **OBJECTS - REVENUES**

#### 8000-8999

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
8780-8799	INTERAGENCY TRANSFERS IN		
8791	TRNFRS OF APPORT FR DISTRCTS	TRNSFRS	8791
8792	TRNSFR OF APPORT FR COE	TRNSFRS	8792
8799	OTHR TRANSFERS IN FROM ALL OTH	OTHR TRN	8799
8900-8999	OTHER FINANCING SOURCES		
	INTERFUND TRANSFERS IN (PERMANENT MOVEMENT OF MONIES		
8910-8929	BETWEEN FUNDS)		
	NOTE: THIS ACCT MUST NET TO ZERO W/CORRESPONDING INTERFUND		
	TRANSFER IN OBJECT 76XX. EXAMPLE: DR 01/7611 & CR 12-8911		
8916	TO CAFE FUND FROM GENERAL FUND	TO CAFE	8916
8919	OTHER INTERFUND TRNSFERS IN	OTHR TRN	8919
8930-8979	ALL OTHER FINANCING SOURCES		
8980-8999	CONTRIBUTIONS (ENCROACHMENT BETWEEN RESOURCES IN THE SAME FUND)		
8980	CONTRIB FROM UNRESTR REVENUES	CONTRIBU	8980
	Note: This account must net to zero at the fund level		
8982	CONTRIB TO HOME-TO-SCH TRANSP	HOME-TO-	8980
8986	CONTRIB TO SPECIAL EDUC	MASTER P	8980
8987	CONTRIB TO ROUTINE RPR & MAINT	ROUTINE	8980
8990	CONTRIB FROM RESTRICTED REVENU	CONTRIBU	8990
	Note: This account must net to zero at the fund level		

# TITLE I VS

## **LCFF**

## SUPPLEMENTAL

## Recommended Allowable Title I & LCFF Expenditures

This document provides general guidance on how Title I and LCFF Supplemental funds may be used to support site-managed initiatives. This is not meant to be an exhaustive list. Other uses of funds that are consistent with the intent of the programs and rules are also permissible.

#### **TITLE I GUIDANCE**

Title I funds are to be used for the purpose of **raising the student achievement of low income students to proficient and above.** In addition, Title I School-wide Program can utilize funds to enhance the educational efficacy of the **entire school.** Critical to this intent, are p**rofessional development** to enhance teacher effectiveness and **parent engagement** to build parent capacity.

When determining if expenditures are appropriate for Title I funding, ask the following questions:

- o Is this expenditure directly related to the high-need, core student achievement areas identified and specifically described in the SPSA?
- o If the expenditure is for professional learning, is it aligned to student need and delineated in the SPSA?
- o If the expenditure is for parent engagement, does this expenditure increase the understanding of parents in how to support their students in being successful in school and is it specifically described in the SPSA?
- o Is the expenditure "reasonable and necessary"?
- o For questionable expenditures, "is there a better resource to use"?

#### **LCFF GUIDANCE**

Local Control Funding Formula (LCFF) funds must be **principally directed towards**, and **effective in**, meeting the district's goals **for low income**, **English learner**, **homeless or foster youth** (also referred to as "unduplicated" as they are only counted once). LCFF funds are less restricted than Title I, but they are to be committed to **increase or improve services** to the district's needlest students. Funds may be used to target these student groups or in a school-wide manner.

<u>Targeted Services</u>: Supplementary funds can be used to provide individual low-income, English learner, and foster youth students with a range of supports and services necessary to be successful in school.

<u>Schoolwide Services</u>: The law allows for spending supplementary grants on schoolwide programs. When doing this, schools **must** spend the money on programs that supplement the basic educational program and that **primarily benefit the most underserved students**. Programs with the highest impact will be designed to close opportunity and achievement gaps and build a safe, positive school environment.

Funds may be used school-wide only if:

- Research, experience, and/or theory as justification are explicitly cited when explaining how the spending will principally benefit high needs students.
- Explanation must also be provided for how those services are the most effective use of funds to meet the district's goals for low-income pupils, English Learners, and foster youth in the state priority areas.

If you are unsure if a proposed expenditure meets guidelines or would like more information, please contact Armida Colón.

Res. 3010 Res. 0653

# "x" indicates allowability

	100000			unowabinty
Expenditure Type: Items / Description	Title I	Title I Allowable with Conditions	LCFF	LCFF Allowable with Conditions
Copy machine leases and maintenance agreements		split funded 50%		split funded 50%
Contracts for reasonable and necessary outside printing services		х	х	
Shredding services				
Educational field trips part of classroom instructional plan, related to core academics, with appropriate pre- and post-trip activities, and included in the SPSA (cost for reasonable admission fees and transportation) [Reference OJUSD Title I Field Trip Guidance for recordkeeping requirements]		x		x
Materials and Supplies				
Basic instructional supplies (paper and pencils)				
Supplemental classroom materials or supplies	х	supplemental to enhance instruction	x	
Athletic / PE equipment or supplies				
Arts and music equipment, materials or supplies			x	
Banners and flags	×	to support ongoing initiative (i.e. prevention)		
Custodial supplies (brooms, mops, cleaners, etc.)				
Medical supplies (band-aids, gauze, sanitation wipes, etc.)				
Hand sanitizer and tissue				
Office forms, stationary or supplies				
Logo or branding supplies such as agendas, pens, lanyards, etc.				
Furniture for supplemental activities such as an Intervention classroom (only if reasonable and necessary)	х		x	
Non-classroom furniture				
Additional or supplemental instructional materials, textbooks and workbooks, not adopted textbooks	х	ELD, CCSS, Intervention	х	
Supplemental reading books	х	to supplement literacy program	х	
Technology				
Computers for teachers, staff, administrators				
Instructional software for students and online subscriptions	х	supplemental only	х	
Online supplemental instruction, including credit recovery	х	J,		
Software to support analysis of student data	x		х	
Supplemental classroom technology (e.g. laptops, tablets, SmartBoards, document cameras, etc.)	х		x	
Flat screen TV to serve as a projection screen	х	instructional purposes only		
Materials and supplies to support the use of technology for instruction such as projector bulbs, cables, and reasonable amounts of printing supplies	x			
Radios for administrators or staff				

# "x" indicates allowability

Expenditure Type: Items / Description	Title I	Title I Allowable with Conditions	LCFF	LCFF Allowable with Conditions
Security cameras				
Report card printer, paper, postage				
Parent and Family Engagement				
Required parent notifications				
Supplemental mailings: information to parents about school focus and priorities, includes newsletters	x		x	
Family literacy activities: student/parent reading nights, support for lending library, workshops on parenting skills or other educational materials	x		х	
Parent training or educational services around school's high-need areas	х		х	
Parent meeting supplies	х	Title I parent engagement	x	
Transportation for parent education events	x		х	
Childcare for parents attending school events related to the Title I focus areas	х		х	
Light snacks for parent meetings or workshops (only cookies, coffee, water, punch)			х	
Parent/volunteer luncheon or other recognition events				
Incentives, Rewards, Awards				
T-shirts/book bags/baseball caps, athletic uniforms, letter sweaters or other school "spirit" apparel with school or district logos				
Student incentives/rewards – pins, trophies, gifts, gift certificates, gift cards				
Incentives or rewards for student academic achievement	х	minimal-cost certificates, ribbons	х	
Incentives or rewards for student attendance			x	minimal cost
Incentives or rewards for good behaviors			x	minimal cost
Food, snacks, refreshments as rewards			x	minimal cost
Food of any kind for staff				
Raffles/door prizes				
Award programs/carnivals/fairs/luncheons/brunches/parties				
Personnel				
ELPAC/SBAC administration – extra time				
Teacher conference attendance (admission fee, lodging, etc.)	х	within Title I focus areas	х	
GATE training and materials			x	
Training materials for AP Courses			х	
Academic counselor	х	For struggling students	х	
Bilingual instructional assistant	х	Staucifu	х	
Instructional assistant for intervention, EL support	х		х	*
Campus supervision (monitors, crossing/walking guards, security, yard duty)			х	

# "x" indicates allowability

Expenditure Type: Items / Description	Title I	Title I Allowable with Conditions	LCFF	LCFF Allowable with Conditions
Interpreter for parent meetings (IEPs, SSTs, or workshops)			х	
Translation services for parent communication			х	
Learning Support Specialist	х		x	
Library Media Technician	x		х	
Parent advisor	х		х	
Nurses	х	beyond basic nursing	x	
School Psychologist	х	supplemental to SpEd		х
Site Instructional Coordinator	x		x	
Teacher per diem	×	Intervention, PD	x	
Teacher substitutes for professional development	x		х	

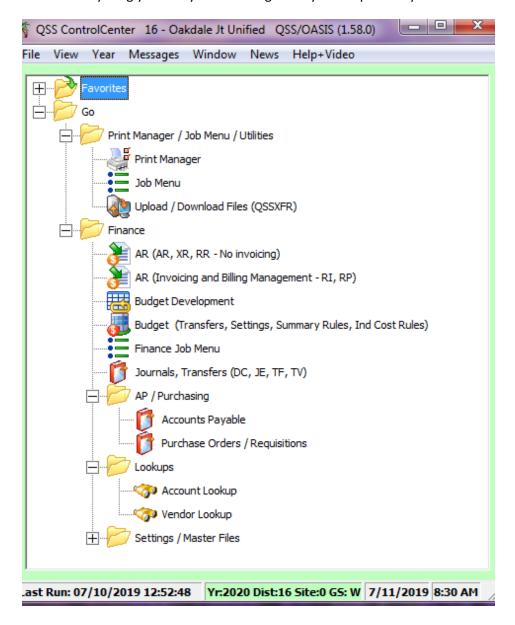
# **QSS FINANCIAL**

# **SOFTWARE**

### The main functions on QSS for site user are:

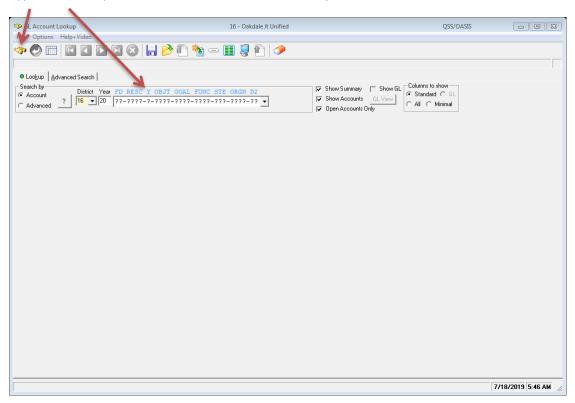
- Account Lookup to see all activity transacted against one account code
- Finance Job Menu to run reports such as:
  - o Budget Report Writer (BDX110) to check the overall budget
  - o Financial Activity Report (FAR110) to check transactions during a certain period of time
- Print Manager for printing and viewing reports
- Purchase Orders/Requisitions to find view details of the purchase order and/ or invoices paid against it

If there is anything you find yourself using often you can place in your Favorites folder so it is easy to find.

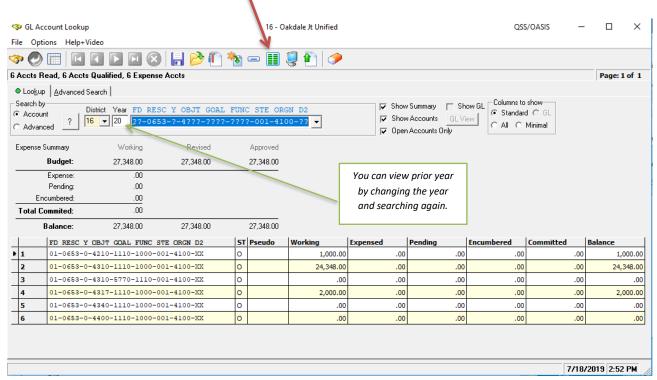


### **Account Lookup**

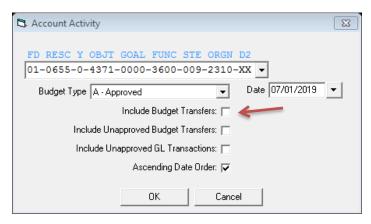
Type the full or partial account code in the box, then press the search button (binoculars)

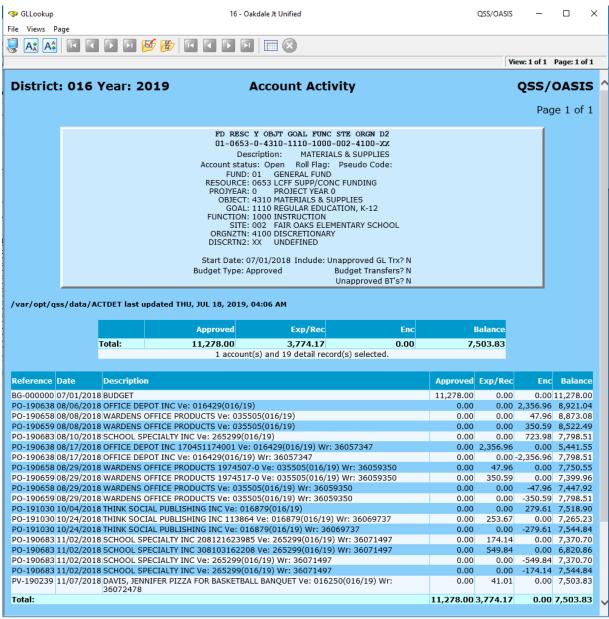


From here, use the display account activity button (document with green lines icon) to view the details in the account.

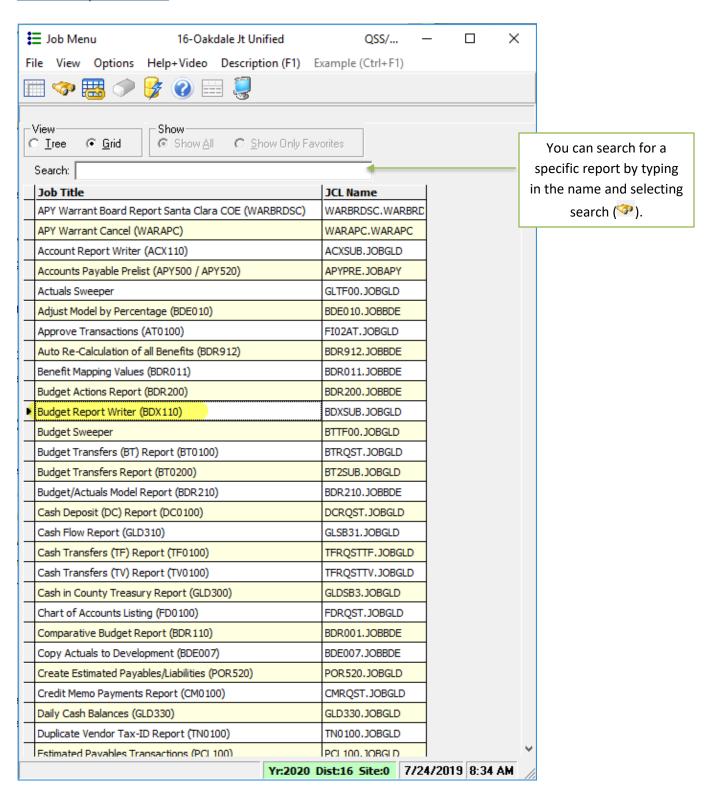


You can view the account activity with or without budget transfers, just check or uncheck the box, and press "OK"





### **Finance Job Menu**



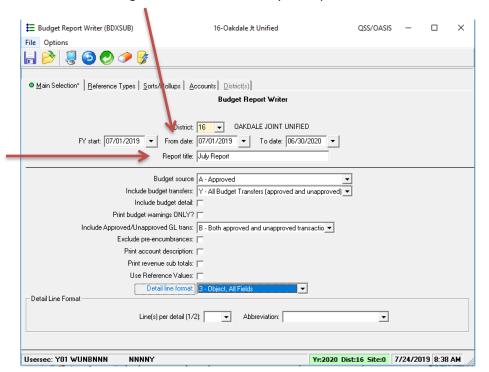
There are many reports available, however, the following are the most commonly used.

Double click on the report to open.

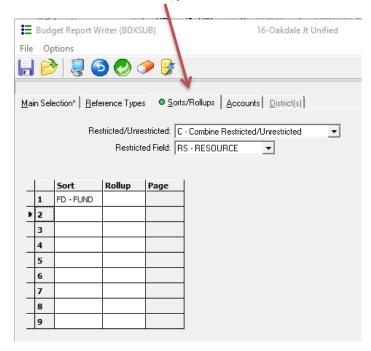
### **Budget Report Writer (BDX110)**

This report is great to get an overall snapshot of your budget. You can see if any accounts are negative, how much has been expended or received so far, and how much is left encumbered or unencumbered. This report should be ran at least monthly. We recommend running the report around the 10<sup>th</sup> of each month to capture cycle 2 payroll.

Check the date range, and be sure to name your report.

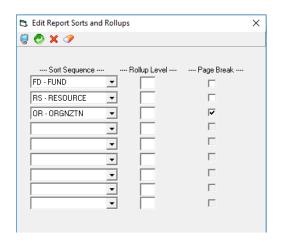


Next, select the Sorts/Rollups tab.



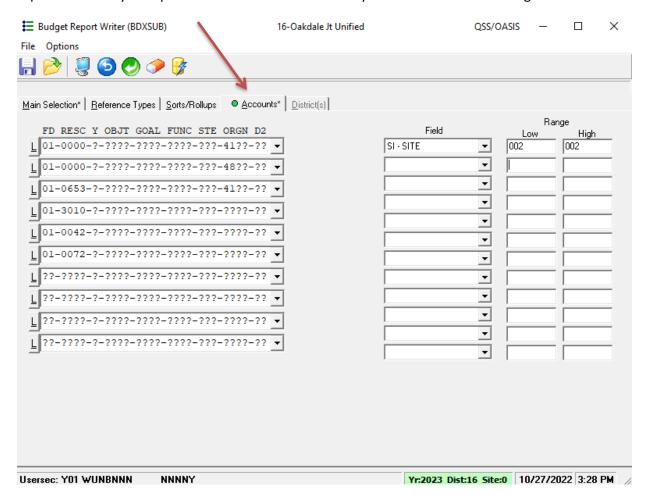
Click on line '2'.

Change the sort sequence to the following:



Select 2 to accept this change.

Next, select the Accounts tab to choose which account codes you would like included in the report. You can leave some of the numbers in the budget code blank ("?" is treated as a blank number in this program) to capture all activity in a specific resource. Be sure to enter your site number in the range.



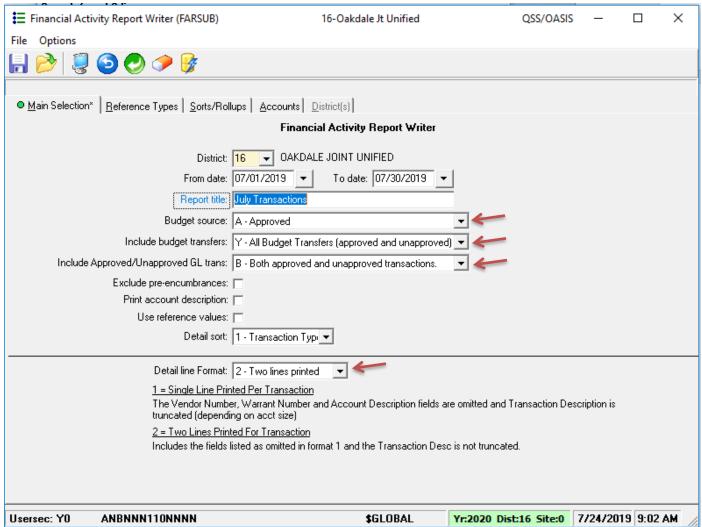
Once you have all your information entered into the budget report writer, submit by selecting at the top.



### **Financial Activity Report (FAR110)**

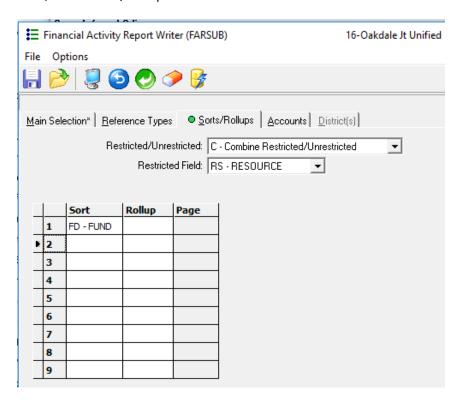
This is the financial activity report, which allows you to see all transactions in your accounts. It's a good idea to run this at least monthly to make sure the activity here matches your records. We recommend running the report around the 10<sup>th</sup> of each month to capture cycle 2 payroll.

Check the date range and title the report. Below is a suggestion on how to run this report:

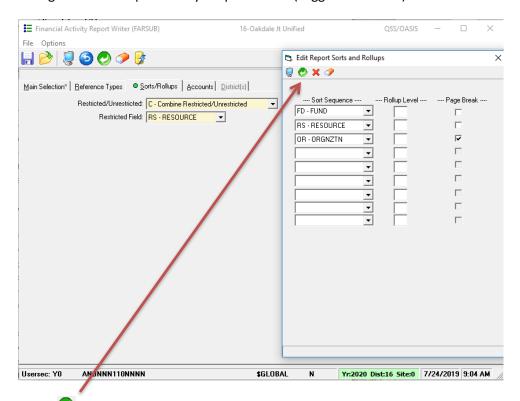


Please note: this report will ONLY show accounts with activity for the date range selected.

Next, select Sorts/Rollups tab. Click on line 2

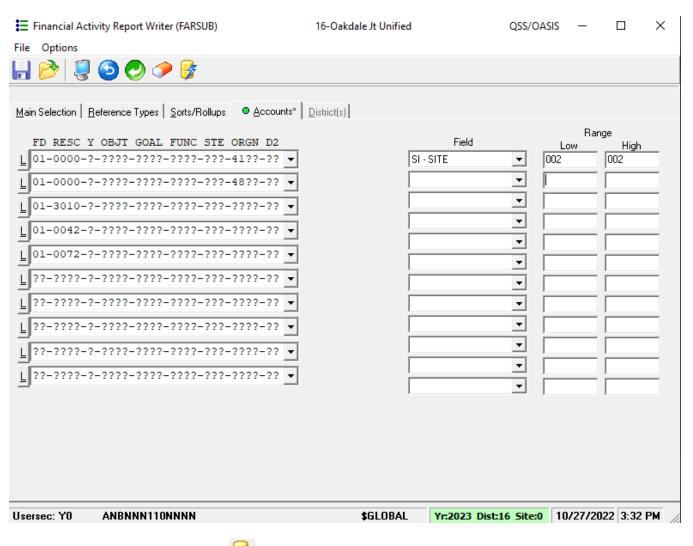


Change the Sort Sequence to your preference (suggestion below):



Select on the Edit Report Sorts and Rollups screen to accept this change.

Next, click on the Accounts tab and include all account codes that you would like included in the report.

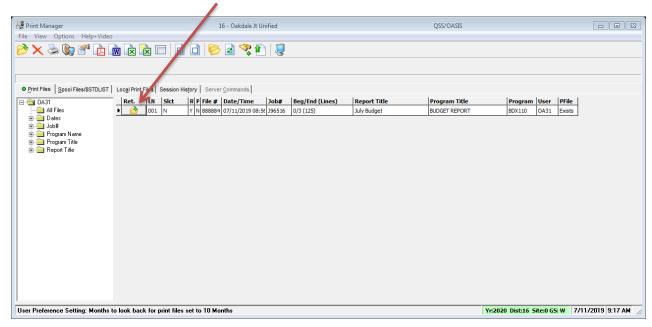


Once you've set the accounts, select to run the report.

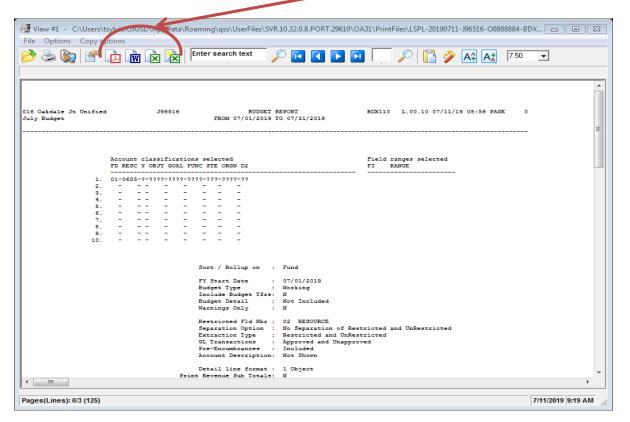
### **Print Manager**

All reports you have run will be shown here. They will remain here unless you delete them. The print manager refreshes this page automatically.

To open a report, click on the folder icon with the green arrow under local print files.



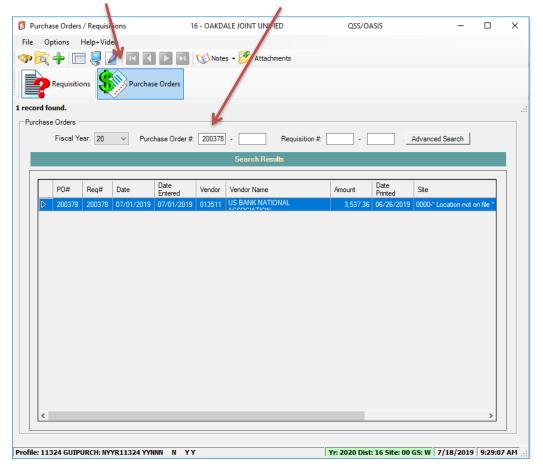
When viewing your report there are options to export to a PDF, word, or excel document, or print in the current format.



### **Purchase Orders/Requisitions**

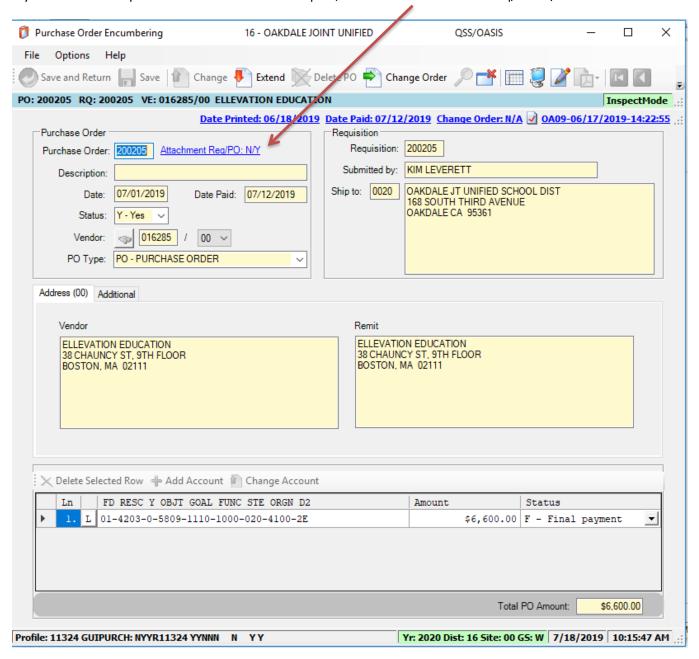
You would use this menu item to view a specific invoice paid on a purchase order, or any other details about the purchase request.

Select the purchase order tab, enter your purchase order number, and then hit search (binoculars).



Double click on the PO# to open purchase order details.

If you would like to print an invoice that has been paid, click on the Attachment Reg/PO: N/Y link.

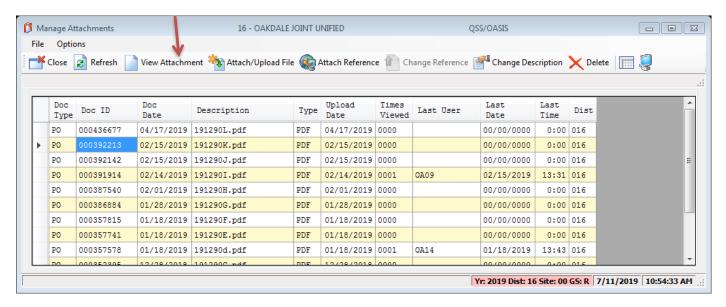


If it states 'Attachments Req/PO: N/N', then no attachments have been added yet.

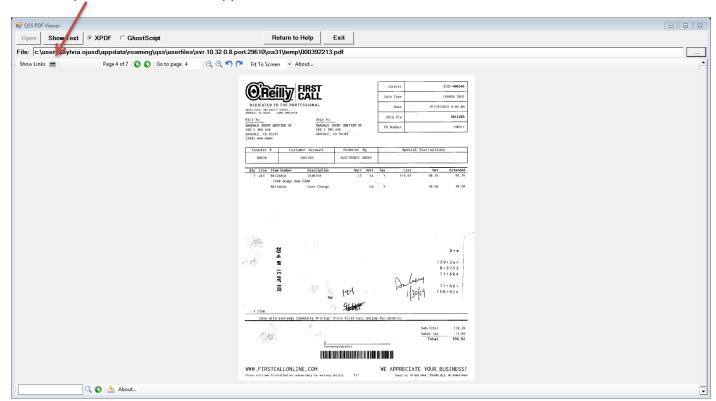
This page shows vendor activity that has been paid. If you are missing a copy of an invoice, you can find it here; once it's been scanned into QSS. There is a delay from the date of payment to when it will appear here, typically between a week to two weeks.

If your vendor has many invoices you might have to look through a few of these files to find the one you are looking for.

Click on the document you would like to view and select view attachment.



Select the printer icon for a hard copy.



# REQUISITION

# **ENTRY**

#### **Notes for Requisitions**

### Complete Information

- Requisitions must be completed electronically through QSS.
- If there is an expiration date on a quote, please make sure it is still valid before attaching it to your requisition.
- If you are choosing to use a new vendor, please confirm that they accept Purchase
   Orders before submitting your request.
- Requests will not be processed until the Business Office has a W-9 on file for each vendor.

#### Taxes

- Always use tax rate of 8.375% unless directed otherwise by the Business Department.
- Some vendors may not charge tax or use a different rate but the District must still pay a total of 8.375%.

#### Freight/Shipping & Handling

- Generally, shipping is not taxed but handling is taxed. Be aware of your quote stating "Shipping" or "Shipping & Handling."
- To ensure proper funding availability, it is good practice to budget for a 10% charge for freight/shipping and handling if charges are not clearly stated on a quote. This will avoid having to modify the Purchase Order for additional funds.

#### • Equipment

 A single item \$500 in total cost must be charged to object 4400. The total cost includes tax and freight. The Business Department will assign an equipment asset tag number and send that information along with the green copy of the Purchase order.

### Modifying Purchase Orders (amount/code)

- If the total cost of the invoice is more than 10% over the encumbered funds the Purchase Order must be modified.
- o The site's principal must approve to modifying the Purchase Order.
- Along with the principal, an administrator must also approve to modify a Purchase
   Order depending on what account code is being used.

### • Ordered to be Released Online

- Office Depot, Warden's, Staples, School Specialty, and Southwest School & Office Supply are our most frequently used online vendors.
- For an order to be released online on an open purchase order, please send an email request to the Purchaser in the Business Department, similar to, "Please release my "Vendor Name" order #\_\_\_\_ in the amount of \$\_\_\_\_ on PO#\_\_\_"

### • Final Copies of Purchase Orders

- Site/Departments will receive a white and a green copy of their requisition once it has been processed. Please review the accounting code as it may have changed to a more appropriate code.
- o Green copies will not be distributed if you requested an OPEN PO.
- If you receive an equipment asset tag along with your green copy, you must complete
  the Equipment Inventory sheet by recording the serial number, location, etc. and send it
  to the Lead Accountant in the Business Office for asset tracking.

- When you have received your items in good order, sign and date the green copy "ok to pay" and send that along with any invoice/packing slip to Accounts Payable in the Business Department.
- o If you have only received part of your order, please sign a copy of the green purchase order copy "ok to pay" and send it to Accounts Payable along with an initialed packing slip or copy of your order form, to indicate which items have been received.

### Oakdale Joint Unified School District 168 South 3rd Avenue Oakdale, CA 95361 (209)848-4884 FAX (209)848-2129

Purchase Order # 230009

This Number Must Appear on all Invoices

SPECIAL INSTRUCTIONS

ITEM QTY UNIT

P.O. Date: 07/01/2022

Page: 1

FOB:

Delivery Date:

PO Type: OP

Vendor: (035505/01)

WARDENS

1415 J STREET MODESTO CA 95354 **ADDRESS SHIPMENTS TO:** 

OAKDALE JT UNIFIED SCHOOL DIST

168 SOUTH THIRD AVENUE

OAKDALE CA 95361

Contact: JACKIE HEATON

Phone: (209) 529-6321

Fax: (209) 549-3408

Buyer: CONTACT TAWNY - 209/848-4884 Submitted: T SYLVIA

Requisition: 230016

Email: jackieh@wardensworks.com

DESCRIPTION UNIT PRICE AMOUNT

OPEN PURCHASE ORDER NOT TO EXCEED DOLLAR AMOUNT LISTED FOR 2022-2023

PURCHASE OF SINGLE ITEMS OVER \$500 NOT ALLOWED

1 1 OFFICE SUPPLIES FOR FISCAL DEPARTMENT

5,000.000 5,000.00

01-0000-0-4352-0000-7200-020-2110-XX 5,000.00 Subtotal 5,000.00 Discount 0.00 Freight 0.00 Sales Tax 0.00 PO Total 5,000.00

Signature

# Oakdale Joint Unified School District 168 South 3rd Avenue Oakdale, CA 95361 (209)848-4884 FAX (209)848-2129

Purchase Order # 230654

This Number Must Appear on all Invoices

SPECIAL INSTRUCTIONS

Vendor: (014971/02)

P.O. Date: 08/10/2022

Page: 1

FOB:

Delivery Date:

PO Type: PO

**ADDRESS SHIPMENTS TO:** 

OAKDALE JT UNIFIED SCHOOL DIST

168 SOUTH THIRD AVENUE

OAKDALE CA 95361

Contact:

1

ITEM QTY UNIT

1

Phone: (612)292-0295

EDUCATION

E-MAILE! 8/10/2022

Buyer: CONTACT TAWNY - 209/848-4884

Submitted: T SYLVIA Requisition: 230703

Fax: (952)430-1111

Email: LISA.ROTHSTEIN@BESTBUY.COM

DESCRIPTION

**UNIT PRICE** AMOUNT 549.990 549.99

EPSON ECOTANK PRO ET-5170 WIRELESS ALL-IN-ONE SUPERTANK

PRINTER

BEST BUY STORES LP

ADVANTAGE ACCOUNT

DALLAS TX 75373-1247

PO BOX 731247

SEE ATTACHED QUOTE 242264724

01-0000-0-4400-0000-7200-020-2110-XX 549.99 606.82 Subtotal Discount 0.00 10.77 Freight Sales Tax 46.06 PO Total 606.82

**Quote Number: 242264724** 

CLOSE

### Quote Details A Print

Billing Address Kevin Brown

Oakdale Joint Unified School District 168 S 3RD AVE OAKDALE, CA 95361 Phone 209-848-4884 **Shipping Address** 

Oakdale Joint Unified School District 168 S 3RD AVE OAKDALE, CA 95361 Phone 209-848-4884

Product Description	Availability	Delivery Address	Price	Total Price
Epson - EcoTank® Pro ET- 5170 Wireless All-in-One Supertank Printer Catalog Open Market Item BB21738827 Manufacturer C11CJ88201 Standard Delivery	Usually ships in 3 - 5 days	<b>Shipping Address</b> Ship to my address	\$549.99	\$549.99
		Proc	duct Total:	\$549.99
		Standa	d Delivery:	\$10.77
			Tax:	\$46.06
		Quo	TE TOTAL:	\$606.82
tion Date 1/22				
ng Method(s) tructions: )				
)	Epson - EcoTank® Pro ET- 5170 Wireless All-in-One Supertank Printer Catalog Open Market Item BB21738827 Manufacturer C11CJ88201 Standard Delivery	Epson - EcoTank® Pro ET- 5170 Wireless All-in-One Supertank Printer Catalog Open Market Item BB21738827 Manufacturer C11CJ88201 Standard Delivery	Epson - EcoTank® Pro ET- 5170 Wireless All-in-One Supertank Printer Catalog Open Market Item BB21738827 Manufacturer C11CJ88201 Standard Delivery  Proc Standard  QUO  ction Date //22	Epson - EcoTank® Pro ET- 5170 Wireless All-in-One Supertank Printer Catalog Open Market Item BB21738827 Manufacturer C11CJ88201  Standard Delivery  Product Total: Standard Delivery: Tax:  QUOTE TOTAL:  Ing Method(s)  \$549.99  \$549.99  Shipping Address Ship to my address

Best Buy For Business is pleased to provide the quote you requested. We realize you have numerous options for procuring IT Products and appreciate that you contacted us. We will honor the prices on this quote through the expiration date identified above.

Given the rapid change in technology and product availability, Best Buy For Business cannot guarantee all the items on this quote will be available for purchase in the future. In that case, we will work together to make changes or modifications to your quote or order.

Thank you for partnering with Best Buy For Business on this opportunity.

Business Advantage Account\*\*\*\*\*\*\*\*\*5791

The terms and conditions ("Terms") set forth herein constitute the agreement of Best Buy to sell to Client, and Client to purchase from Best Buy, products ("Products") and any associated services ("Services") and are binding on all Best Buy Business<sup>TM</sup> clients ("Clients"). Client accepts these Terms by making a purchase from or placing an order with Best Buy Business or shopping on the Best Buy Business website <a href="https://www.bestbuy.com/BusinessTerms">www.bestbuy.com/BusinessTerms</a> ("Site"). For clarification, references to "You," "Client" or "customer" means business customer. Except in those instances where Best Buy Business and a Client enter into a separate written contract for the purchase of Products and/or Services providing for separate terms of sale, these Terms will apply. THESE TERMS ARE LIMITED TO THOSE CONTAINED HEREIN. BEST BUY HEREBY REJECTS AND WILL NOT OTHERWISE BE BOUND BY ANY ADDITIONAL OR DIFFERENT TERMS IN ANY FORM DELIVERED BY YOU TO BEST BUY, WHETHER ORAL, WRITTEN, ELECTRONIC OR IMPLIED. PURCHASE ORDERS ARE FOR ADMINISTRATIVE PURPOSES ONLY.

Best Buy Business offers products that may not be available at our retail stores. Product pricing, availability and offers may vary from our retail stores. BEST BUY, the BEST BUY logo, the tag design, GEEK SQUAD, BEST BUY BUSINESS and the BEST BUY BUSINESS logo are trademarks of Best Buy. © 2022 Best Buy. All Rights Reserved.

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Best Buy Business
7601 Penn Avenue South • Richfield, MN 55423-3645
Phone: 760-290-9274 • Fax: 952-430-9011
Business Pro: Lisa Rothstein
E-mail: Lisa.Rothstein@bestbuy.com



# Oakdale Joint Unified School District 168 South 3rd Avenue Oakdale, CA 95361 (209)848-4884 FAX (209)848-2129

Purchase Order # 230002

This Number Must Appear on all Invoices

SPECIAL INSTRUCTIONS

P.O. Date: 07/01/2022

Page:

1

FOB:

Delivery Date:

PO Type: LS

Vendor: (013511

US BANK NATIONAL ASSOCIATION DBA US BANK EQUIPMENT FINANCE

1310 MADRID ST STE 101 MARSHALL MN 56258

0

**ADDRESS SHIPMENTS TO:** 

OAKDALE JT UNIFIED SCHOOL DIST

168 SOUTH THIRD AVENUE

OAKDALE CA 95361

Contact:

Buyer: CONTACT TAWNY - 209/848-4884

Submitted: T SYLVIA

Phone: Fax:

ITEM QTY UNIT

Requisition: 230002

Email:

**UNIT PRICE AMOUNT** DESCRIPTION

OPEN PURCHASE ORDER NOT TO EXCEED DOLLAR AMOUNT LISTED FOR 2022-2023

PURCHASE OF SINGLE ITEMS OVER \$500 NOT ALLOWED

1 12 EQUIPMENT LEASE

190.000 2,280.00

CONTRACT #500-0589595

LOCATION: BUSINESS OFFICE

MODEL: RICOH IM C4500 COPIER

SERIAL: 3129M501444

START DATE: SEPTEMBER 2019

END DATE: SEPTEMBER 2024

2,280.00 01-0000-0-5601-0000-7200-020-2110-XX 2,470.95 Subtotal Discount 0.00 0.00 Freight 190.95 Sales Tax PO Total 2,470.95



APPLICATION NO. 2559095

AGREEMENT NO. 500 - 0589595-000

provided by:



ACCEPTANCE DATE

Rev. 12/01/2017

### **Dealer Lease Agreement**

Send Account Inquiries to: 1310 Madrid Street, Suite 101 • Marshall, MN 56258 • Phone: (800) 328-5371 • Fax: (800) 328-9092 Send Payments to: P.O. Box 790448 • St. Louis, MO 63179-0448

The words "Lessee," "you" and "your" refer to Customer. The words "Lessor," "we," "us" and "our" refer to U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("U.S. Bank Equipment Finance").

CUSTOMER INFORMATION				
FULL LEGAL NAME			STREET ADDRESS	
OAKDALE JOINT UNIFIED SCHOOL	OL DISTRICT		168 S. 3 <sup>RD</sup> AVE.	
CITY	STATE	ZIP	PHONE	FAX
OAKDALE	CA	95361	(209) 848-4884	209-848-2129
BILLING NAME (IF DIFFERENT FROM ABOVE)	0/1	00001	BILLING STREET ADDRESS	203-040-2123
,	,			
CITY	STATE	ZIP	E-MAIL	
EQUIPMENT LOCATION (IF DIFFERENT FROM AB	OVE)			
SUPPLIER INFORMATION		product the first	MACHINES STORY OF THE STORY	
FULL LEGAL NAME			STREET ADDRESS	
MO-CAL OFFICE SOLUTIONS			1311 WOODLAND AVE.	
CITY	STATE	ZIP	PHONE	FAX
MODESTO	CA	95351	(209) 529-8121	(209) 529-8162
EQUIPMENT DESCRIPTION	(4.4年)(4.4年)(4.4年)	(A. A. A	Control of the Contro	
MAKE/MODEL/ACCESSORIES				SERIAL NO.
RICOH IM C4500 COLOR MFP				3129M501444
		Marie Company of the	-	
together with all replacements, parts, repairs, addition	ns, and accessions incorpo			including, without limitation, insurance recoveries.
TERM AND BAYMENT INCORM	ATION	☐ See attached	Schedule A	
TERM AND PAYMENT INFORM		End but a state of the		
60 Payments* of \$	190.00	If you are exe	mpt from sales tax, attach your certificate.	*plus applicable taxes
The payment ("Payment") period is monthly unle	ess otherwise indicated.		-	
END OF TERM OPTIONS		进口 医乳球性		Silver de Labert de Carres
You may choose one of the following options, which checked and initialed, Fair Market Value will be you	ch you may exercise at	the end of the term, provide	ded that no event of default under this Agree	ement has occurred and is continuing. If no box is
☑ Purchase all of the Equipment for its Fair Market Val	lue, renew this Agreement	t, or return the Equipment.		Customer's Initials
Purchase all of the Equipment for \$1.00. At the end	of the term, title to the Eq	uipment will automatically tra	insfer to you, AS IS, WHERE IS, with no warrant	ies of any kind. Customer's Initials
Upon acceptance of the Equ	ipment, THIS AGF	REEMENT IS NONCA	NCELABLE, IRREVOCABLE AND	CANNOT BE TERMINATED.
LESSOR ACCEPTANCE	See All Control		1992年开发的1800年1995	
U.S. Bank Equipment Finance				
LESSOR	SIGNAT	TURE	TITLE	DATED
CUSTOMER ACCEPTANCE		ASSES (4) 11 15 15 15 15 15 15 15 15 15 15 15 15	HARMAIN MARKET LANGE OF	
BY SIGNING BELOW OR AUTHENTICATING AN THIS AGREEMENT ON THIS PAGE AND ON PAGE.			FY THAT YOU HAVE REVIEWED AND DO	AGREE TO ALL TERMS AND CONDITIONS OF
OAKDALE JOINT UNIFIED SCHOOL	DL 🕠	100 100	45	
DISTRICT	X	BOSHILL	- I Ck	50 9/13/19
CUSTOMER (as referenced above)	SIGNAT	URE	TITLE	DATED
		Kassa	ndra Booth	
FEDERAL TAX I.D. #		PRINT NAM	AE .	
DELIVERY & ACCEPTANCE CE		K CENTER OF	是有数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据	
You certify and acknowledge that all of the Equipm your promises in this Agreement will be irrevocable	e and unconditional in a	ill respects. You understar	nd and agree that we have paid for the purc	unconditionally accepted. Upon you signing below, hase of the Equipment from Supplier and you may
contact Supplier for any warranty rights, which we to		m of this Agreement (or un	ntil you default).	
OAKDALE JOINT UNIFIED SCHOOL	)L	110 11	No.	0.1.1

Page 1 of 2

DISTRICT
CUSTOMER (as referenced above)
27542 (2017)

- 1. AGREEMENT: You agree to lease from us the goods ("Equipment") and, if applicable, finance certain software, software license(s), software components and/or professional services in connection with software (collectively, the "Financed Items," which are included in the word "Equipment" unless separately stated) from software licensor(s) and/or supplier(s) (collectively, the "Supplier"), all as described in this Agreement and in any attached schedule, addendum or amendment hereto ("Agreement"). You represent and warrant that you will use the Equipment for business purposes only. You agree to all of the terms and conditions contained in this Agreement, which, with the acceptance certification, is the entire agreement between you and us regarding the Equipment and which supersedses any purchases order, invoice, request for proposal, response or other related document. This Agreement becomes valid upon execution by us. The term shall start on the date we pay Supplier. The first Payment is due 30 days after the start of this Agreement and each Payment thereafter shall be due on the same day of each month (the "Scheduled Due Date") unless a different due date is mutually agreed to by us and you. If the parties agree to adjust the Payment due date (an "Adjusted Due Date"), in addition to all Payments and other amounts due hereunder, you will pay an interim payment in an amount equal to 1/30th of the Payment, mulliplied by the number of days between the Scheduled Due Date and the Adjusted Due Date. If any provision of this Agreement is declared unenforceable, the other provisions herein shall remain in full force and effect to the fullest extent permitted by law.
- 2. OWNERSHIP; PAYMENTS; TAXES AND FEES: We own the Equipment, excluding any Financed Items. Ownership of any Financed Items shall remain with Supplier thereof. You will pay all Payments, as adjusted, when due, without notice or demand and without abatement, set-off, counterclaim or deduction of any amount whatsoever. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or, if less, the maximum charge allowed by law. The Payment may be adjusted proportionately upward or downward: (i) if the shipping charges or laxes differ from the estimate given to you; and/or (ii) to comply with the tax laws of the state in which the Equipment is located. You shall pay all applicable taxes, assessments and penalties related to this Agreement, whether levied or assessed on this Agreement, on us (except on our income) or you, or on the Equipment, its lease, sale, ownership, possession, use or operation. If we pay any taxes or other expenses that are owed hereunder, you agree to reimburse us when we request. You agree to pay us a yearly processing fee of up to \$50 for personal property taxes we pay related to the Equipment. You agree to pay us a fee of up to \$50 for filling and/or searching costs required under the Uniform Commercial Code ("UCC") or other laws. You agree to pay us an origination fee of up to \$125 for all closing costs. We may apply all sums received from you to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for insufficient funds, you will pay us a service charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.
- 3. EQUIPMENT; SECURITY INTEREST: At your expense, you shall keep the Equipment: (i) in good repair, condition and working order, in compliance with applicable laws, ordinances and manufacturers' and regulatory standards; (ii) free and clear of all liens and claims; and (iii) at your address shown on page 1, and you agree not to move it unless we agree in writing. You grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement or any other agreement with us ("Other Agreements"), except amounts under Other Agreements which are secured by land and/or buildings. You authorize and ratify our filing of any financing statement(s) to show our interest. You will not change your name, state of organization, headquarters or residence without providing prior written notice to us. You will notify us within 30 days if your state of organization revokes or terminates your existence.
- 4. INSURANCE; COLLATERAL PROTECTION; INDEMNITY; LOSS OR DAMAGE: You agree to keep the Equipment fully insured against all risk, with us named as lender's loss payee, in an amount not less than the full replacement value of the Equipment until this Agreement is terminated. You also agree to maintain commercial general liability insurance with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. You will provide written notice to us within 10 days of any modification or cancellation of your Insurance policy(s). You agree to provide us certificates or other evidence of insurance acceptable to us. If you do not provide us with acceptable evidence of property insurance within 30 days after the start of this Agreement, we may, at our sole discretion, charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT. We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, leasing, manufacture, use, condition, inspection, removal, return or storage of the Equipment. All indemnities will survive the expiration or termination of this Agreement. You are responsible for any loss, theft, destruction or damage to the Equipment ("Loss"), regardless of cause, whether or not insured. You agree to promptly notify us in writing of any loss. If a Loss occurs and we have not otherwise agreed in writing, you will promptly pay to us the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated residual value of the Equipment, both
- 5. ASSIGNMENT: YOU SHALL NOT SELL, TRANSFER, ASSIGN, ENCUMBER, PLEDGE OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent. You shall not consolidate or merge with or into any other entity, distribute, sell or dispose of all or any substantial portion of your assets other than in the ordinary course of business, without our prior written consent, and the surviving, or successor entity or the transfere of such assets, as the case may be, shall assume all of your obligations under this Agreement by a written instrument acceptable to us. No event shall occur which causes or results in a transfer of majority ownership of you while any obligations are outstanding hereunder. We may sell, assign, or transfer this Agreement, our assignee will have the same rights and benefits that we have now and will not have to perform any of our obligations. You agree that our assignee will not be subject to any claims, defenses, or offsets that you may have against us. This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and assigns.
- 6. DEFAULT AND REMEDIES: You will be in default if: (i) you do not pay any Payment or other sum due to us or you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with any other entity; (ii) you make or have made any false statement or misrepresentation to us; (iii) you or any guarantor dese, dissolves, ideuidates, terminates existence or is in bankruptcy; (iv) you or any guarantor suffers a material adverse change in its financial, business or operating condition; or (v) any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can cancel this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any remedies available to us under the UCC and any other law and we may require that you immediately stop using any Financed Items. If we take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement and you will be responsible for any deficiency. In the event of any dispute or enforcement of our rights under this Agreement or any related agreement, you agree to pay our reasonable altorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. WE SHALL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE. Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later lime. You agree that this Agreement is a "Finance Lease
- 7. INSPECTIONS AND REPORTS: We have the right, at any reasonable time, to inspect the Equipment and any documents relating to its installation, use, maintenance and repair. Within 30 days after our request (or such longer period as provided herein), you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. This may include: (i) compiled, reviewed or audited annual financial statements (including, without limitation, a balance sheet, a statement of income, a statement of cash flow, a statement of changes in equity and notes to financial statements within 45 days after the requested reporting period(s). Annual statements shall set forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by us. Unless otherwise accepted by us, each financial statement shall be prepared in accordance with generally accepted accounting principles consistently applied and shall fairly and accurately present your financial condition and results of operations for the period to which it pertains. You authorize us to obtain credit bureau reports for credit and collection purposes and to share them with our affiliates
- 8. END OF TERM: Unless the purchase option is \$1.00, at the end of the initial term, this Agreement shall renew for successive 12-month renewal term(s) under the same terms hereof unless you send us written notice between 90 and 150 days before the end of the initial term or at least 30 days before the end of any renewal term that you want to purchase or return the Equipment, and you timely purchase or return the Equipment. You shall continue making Payments and paying all other amounts due until the Equipment is purchased or returned. As long as you have given us the required written notice, if you do not purchase the Equipment, you will return all of the Equipment to a location we specify, at your expense, in retail re-saleable condition, full working order and complete repair. YOU ARE SOLELY RESPONSIBLE FOR REMOVING ANY DATA THAT MAY RESIDE IN THE EQUIPMENT, INCLUDING BUT NOT LIMITED TO HARD DRIVES, DISK DRIVES OR ANY OTHER FORM OF MEMORY.
- 9. USA PATRIOT ACT NOTICE; ANTI-TERRORISM AND ANTI-CORRUPTION COMPLIANCE: To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each customer who opens an account. When you enter into a transaction with us, we ask for your business name, address and other information that will allow us to identify you. We may also ask to see other documents that substantiate your business identify. You and any other person who you control, own a controlling interest in, or who owns a controlling interest in or otherwise controls you in any manner (\*Representatives\*) are and will remain in full compliance with all laws, regulations and government guidance concerning foreign asset control, trade sanctions, embargoes, and the prevention and detection of money laundering, bribery, corruption, and terrorism, and neither you nor any of your Representatives is or will be listed in any Sanctions-related list of designated persons maintained by the U.S. Department of Treasury's Office of Foreign Assets Control or successor or the U.S. Department of State. You shall, and shall cause any Representative to, provide such information and take such actions as are reasonably requested by us in order to assist us in maintaining compliance with anti-money laundering laws and regulations.
- 10. MISCELLANEOUS: Unless otherwise stated in an addendum hereto, the parties agree that: (i) this Agreement and any related documents hereto may be authenticated by electronic means; (ii) the "original" of this Agreement shall be the copy that bears your manual, facsimile, scanned or electronic signature and that also bears our manually or electronically signed signature and is held or controlled by us; and (iii) to the extent this Agreement constitutes chattel paper (as defined by the UCC), a security interest may only be created in the original. You agree not to raise as a defense to the enforcement of this Agreement or any related documents hat you or we executed or authenticated such documents by electronic or digital means or that you used facsimile or other electronic means to transmit your signature on such documents. Notwithstanding anything to the contrary herein, we reserve the right to require you to sign this Agreement or any related documents have to manually signed, duly executed documents via overnight courier on the same day that you send us the facsimile, scanned or electronic transmission of the documents. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. Whenever our consent is required, we may withhold or condition such consent in our sole discretion, except as otherwise expressly stated herein. From time to time, Supplier may extend to us payment terms for Equipment financed under this Agreement that are more favorable than what has been quoted to you or the general public, and we may provide Supplier information regarding this Agreement if Supplier has assigned or referred it to us. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing us with a telephone number for a cellular phone or other wireless device, including a number that yo
- 11. WARRANTY DISCLAIMERS: WE ARE LEASING THE EQUIPMENT TO YOU "AS-IS." YOU HAVE SELECTED SUPPLIER AND THE EQUIPMENT BASED UPON YOUR OWN JUDGMENT. WE DO NOT TAKE RESPONSIBILITY FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF SUPPLIER, AND NOTHING SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATIONS HEREUNDER. YOU WILL MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, INFRINGEMENT OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS. SO LONG AS YOU ARE NOT IN DEFAULT UNDER THIS AGREEMENT, WE ASSIGN TO YOU ANY WARRANTIES IN THE EQUIPMENT GIVEN TO US.
- 12. LAW; JURY WAIVER: This Agreement will be governed by and construed in accordance with Minnesota law. You consent to jurisdiction and venue of any state or federal court in Minnesota and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, <u>BOTH PARTIES WAIVE ALL RIGHTS TO A TRIAL BY JURY</u>.



# STATE AND LOCAL GOVERNMENT ADDENDUM

AGREEMENT # 2559095

Addendum to Agreement # 2559095, between Oakdale Joint Unified School District, as Customer and U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("U.S. Bank Equipment Finance"), as Lessor. The words you and your refer to Customer. The words we, us and our refer to Lessor.

The parties wish to amend the above-referenced Agreement by adding the following language:

REPRESENTATIONS AND WARRANTIES OF CUSTOMER: You hereby represent and warrant to us that: (a) you have been duly authorized by the Constitution and laws of the applicable jurisdiction and by a resolution or other authority of your governing body to execute and deliver this Agreement and to carry out your obligations hereunder; (b) all legal requirements have been met, and procedures have been followed, including public bidding, in order to ensure the enforceability of this Agreement; (c) this Agreement is in compliance with all laws applicable to you, including any debt limitations or limitations on interest rates or finance charges; (d) the Equipment will be used by you only for essential governmental or proprietary functions of you consistent with the scope of your authority, will not be used in a trade or business of any person or entity, by the federal government or for any personal, family or household use, and your need for the Equipment is not expected to diminish during the term of this Agreement; (e) you have funds available to pay contracted Payments until the end of your current appropriation period, and you intend to request funds to make contracted Payments in each appropriation period, from now until the end of the term of this Agreement; and (f) your exact legal name is as set forth on page one of this Agreement.

NON-APPROPRIATION OR RENEWAL: If either sufficient funds are not appropriated to make contracted Payments or any other amounts due under this Agreement or (to the extent required by applicable law) this Agreement is not renewed, this Agreement shall terminate and you shall not be obligated to make contracted Payments under the Agreement beyond the then-current fiscal year for which funds have been appropriated. Upon such an event, you shall, no later than the end of the fiscal year for which contracted Payments have been appropriated, deliver possession of the Equipment to us. If you fail to deliver possession of the Equipment to us, the termination shall nevertheless be effective but you shall be responsible, to the extent permitted by law and legally available funds, for the payment of damages in an amount equal to the portion of contracted Payments thereafter coming due that is attributable to the number of days after the termination during which you fail to deliver possession and for any other loss suffered by us as a result of your failure to deliver possession as required. You shall notify us in writing within seven days after your failure to appropriate funds sufficient for the payment of the contracted Payments or (to the extent required by applicable law) this Agreement is not renewed, but failure to provide such notice shall not operate to extend the Agreement term or result in any liability to you.

TITLE TO THE EQUIPMENT: If the selected purchase option for this Agreement is \$1.00 or \$101.00, unless otherwise required by law, upon your acceptance of the Equipment, title to the Equipment shall be in your name, subject to our interest under this Agreement.

The parties wish to amend the above-referenced Agreement by restating the following language:

Any provision in the Agreement stating this Agreement supersedes any invoice and/or purchase order is hereby amended and restated as follows: "You agree that the terms and conditions of the Agreement and any supplement or schedule thereto and any related acceptance certificate constitutes the entire agreement regarding the financing or lease of the Equipment and supersedes any purchase order, invoice, request for proposal or other related document."

Any provision in the Agreement stating that the Agreement shall automatically renew unless the Equipment is purchased, returned or a notice requirement is satisfied is hereby amended and restated as follows: "This Agreement will renew for month-to-month terms unless you purchase or return the Equipment (according to the conditions herein) or send us written notice at least 30 days (before the end of any term) that you do not want it renewed."

Any provision in the Agreement stating that we may assign this Agreement is hereby amended and restated as follows: "We may sell, assign, or transfer this Agreement without notice to or consent from you, and you waive any right you may have to such notice or consent."

Any provision in the Agreement stating that you grant us a security interest in the Equipment to secure all amounts owed to us under any agreement is hereby amended and restated as follows: "To the extent permitted by law, you grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement, and you authorize us to file a UCC-1 financing statement or be named on the vehicle title to show our interest."

Any provision in the Agreement stating that you shall indemnify and hold us harmless is hereby amended and restated as follows: "You shall not be required to indemnify or hold us harmless against liabilities arising from the Agreement. However, as between you and us, and to the extent permitted by law and legally available funds, you shall bear the risk of loss for, shall pay directly, and shall defend against any and all claims, liabilities, proceedings, actions, expenses, damages or losses arising under or related to the Equipment, including, but not limited to, the possession, ownership, lease, use or operation thereof, except that you shall not bear the risk of loss of, nor pay for, any claims, liabilities, proceedings, actions, expenses, damages or losses that arise directly from events occurring after you have surrendered possession of the Equipment in accordance with the terms of the Agreement to us or that arise directly from our gross negligence or willful misconduct."

Any provision in the Agreement stating that a default by you under any agreement with our affiliates or other lenders shall be an event of default under the Agreement is hereby amended and restated as follows: "You will be in default if: (i) you do not pay any Payment or other sum due to us under the Agreement when due or if you fail to perform in accordance with the covenants, terms and conditions of this Agreement, (ii) you make or have made any false statement or misrepresentation to us, (iii) you dissolve, terminate your existence or file bankruptcy, or (iv) there has been a material adverse change in your financial, business or operating condition."

Any provision in the Agreement stating that you shall pay our attorneys' fees is hereby amended and restated as follows: "In the event of any dispute or enforcement of rights under this Agreement or any related agreement, you agree to pay, to the extent permitted by law and to the extent of legally available funds, our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee."

Any provision in the Agreement requiring you to pay amounts due under the Agreement upon the occurrence of a default, failure to appropriate funds or failure to renew the Agreement is hereby amended to limit such requirement to the extent permitted by law and legally available funds.

Any provision in the Agreement stating that the Agreement is governed by a particular state's laws and you consent to such jurisdiction and venue is hereby amended and restated as follows: "This Agreement will be governed by and construed in accordance with the laws of the state where you are located. You consent to jurisdiction and venue of any state or federal court in such state and waive the defense of inconvenient forum."

By signing this Addendum, Customer acknowledges the above changes to the Agreement and authorizes Lessor to make such changes. In the event of any conflict between this Addendum and the Agreement, this Addendum shall prevail. In all other respects, the terms and conditions of the Agreement remain in full force and effect and remain binding on Customer.

U.S. Bank Equipment Finance		Oakdale Joint Unified School	District
Lessor		Customer	
Signature		Signature	
		CBO	9/13/19
Title	Date	Title	Date



### CALIFORNIA JUDICIAL REFERENCE ADDENDUM

AGREEMENT # 2559095

Addendum to Agreement # 2559095 and any future supplements/schedules thereto, between Oakdale Joint Unified School District, as Customer and U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("U.S. Bank Equipment Finance"), as Lessor/Secured Party ("Agreement"). The words "you" and "your" refer to Customer. The words "we," "us" and "our" refer to Lessor/Secured Party.

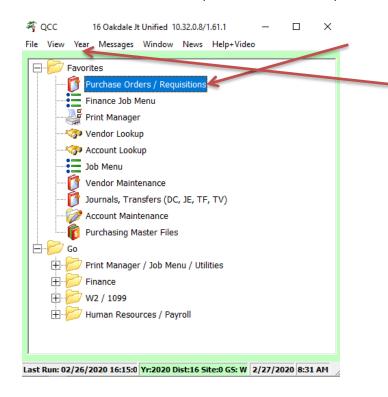
The parties wish to amend the above-referenced Agreement by adding the following language:

- 1. Any and all disputes, claims and controversies arising out of, connected with or relating to the Agreement or the transactions contemplated thereby (individually, a "Dispute") that are brought before a forum in which pre-dispute waivers of the right to trial by jury are invalid under applicable law shall be subject to the terms contained in this Addendum in lieu of the jury trial waiver otherwise provided in the Agreement. Disputes may include, without limitation, tort claims, counterclaims, claims brought as class actions, claims arising from schedules, supplements, exhibits or other documents to the Agreement executed in the future, disputes as to whether a matter is subject to arbitration, or claims concerning any aspect of the past, present or future relationships arising out of or connected with the Agreement.
- 2. Any and all Disputes shall be heard by a referee and resolved by judicial reference pursuant to California Code of Civil Procedure Sections 638 et seq. The referee shall be a retired California state court judge or an attorney licensed to practice law in the State of California with at least ten (10) years' experience practicing commercial law. The parties shall not seek to appoint a referee that may be disqualified pursuant to California Code of Civil Procedure Section 641 or 641.2 without the prior written consent of all parties. If the parties are unable to agree upon a referee within ten (10) calendar days after one party serves a written notice of intent for judicial reference upon the other party or parties, then the referee will be selected by the court in accordance with California Code of Civil Procedure Section 640(b).
- 3. The referee shall render a written statement of decision and shall conduct the proceedings in accordance with the California Code of Civil Procedure, the Rules of Court and California Evidence Code, except as otherwise specifically agreed by the parties and approved by the referee. The referee's statement of decision shall set forth findings of fact and conclusions of law. The decision of the referee shall be entered as a judgment in the court in accordance with the provisions of California Code of Civil Procedure Sections 644 and 645. The decision of the referee shall be appealable to the same extent and in the same manner that such decision would be appealable if rendered by a judge of the superior court.
- 4. Nothing herein shall be deemed to apply to or limit our right (a) to exercise self help remedies such as (but not limited to) setoff, (b) to foreclose judicially or nonjudicially against any real or personal property collateral, or to exercise judicial or nonjudicial power of sale rights, (c) to obtain from a court provisional or ancillary remedies (including, but not limited to, injunctive relief, a writ of possession, prejudgment attachment, a protective order or the appointment of a receiver), or (d) to pursue rights against a party in a third-party proceeding in any action brought against us (including actions in bankruptcy court). We may exercise the rights set forth in the foregoing clauses (a) through (d), inclusive, before, during or after the pendency of any judicial reference proceeding. Neither the exercise of self help remedies nor the institution or maintenance of an action for foreclosure or provisional or ancillary remedies or the opposition to any such provisional remedies shall constitute a waiver of the right of any party, including, but not limited to, the claimant in any such action, to require submission to judicial reference the merits of the Dispute occasioning resort to such remedies. No provision in the Agreement regarding submission to jurisdiction and/or venue in any court is intended or shall be construed to be in derogation of the process described herein for judicial reference of any Dispute. The parties hereto do not waive any applicable Federal or state substantive law except as provided herein.
- 5. If a Dispute includes multiple claims, some of which are found not subject to judicial reference, the parties shall stay the proceedings of the Disputes or part or parts thereof not subject to judicial reference until all other Disputes or parts thereof are resolved in accordance with judicial reference. If there are Disputes by or against multiple parties, some of which are not subject to judicial reference, the parties shall sever the Disputes subject to judicial reference and resolve them in accordance with the terms of this Addendum.
- 6. During the pendency of any Dispute which is submitted to judicial reference in accordance with this Addendum, each of the parties to such Dispute shall bear equal shares of the fees charged and costs incurred by the referee in performing the services described herein. The compensation of the referee shall not exceed the prevailing rate for like services. The prevailing party shall be entitled to reasonable court costs and legal fees, including customary attorneys' fees, expert witness fees, paralegal fees, the fees of the referee and other reasonable costs and disbursements charged to the party by its counsel, in such amount as is determined by the referee.
- 7. In the event of any challenge to the legality or enforceability of this Addendum, the prevailing party shall be entitled to recover the costs and expenses from the non-prevailing party, including reasonable attorneys' fees, incurred by it in connection therewith.
- THE TERMS OF THIS ADDENDUM CONSTITUTE A "REFERENCE AGREEMENT" BETWEEN OR AMONG THE PARTIES WITHIN THE MEANING OF AND FOR PURPOSES OF CALIFORNIA CODE OF CIVIL PROCEDURE SECTION 638.

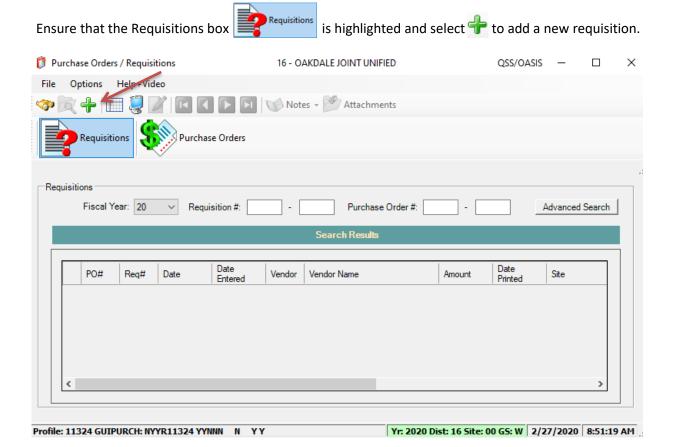
By signing this Addendum, Customer acknowledges the above changes to the Agreement and authorizes Lessor/Secured Party to make such changes. In the event of any conflict between this Addendum and the Agreement, this Addendum shall prevail. In all other respects, the terms and conditions of the Agreement remain in full force and effect and remain binding on Customer.

U.S. Bank Equipment Finance		Oakdale Joint Unified School District	
Lessor/Secured Party		Customer	
-		X KBoolle	
Signature		Signature	( ,
·		CBO	9 13 19
Title	Date	Title	Date

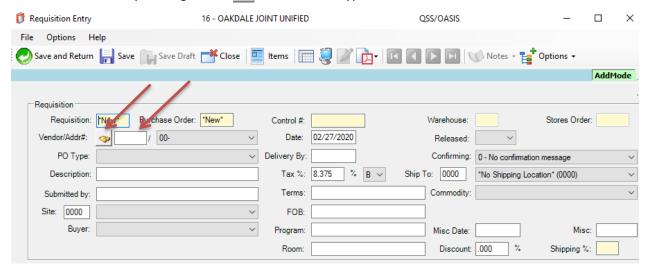
Select "Purchase Orders / Requisitions" to enter requisitions.



Note: Go to **YEAR** and select the current year so that you are entering requisitions in the correct school year. The border around your program should be green for the current year.

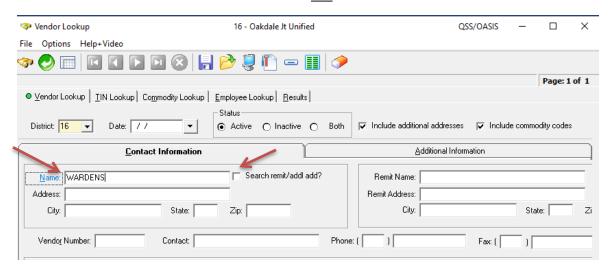


Choose the Vendor by clicking on the binoculars or type in the vendor number.



<sup>\*</sup> Check your caps lock, requisitions must be entered in all CAPS.

Type in the Name (or Address / Vendor Number) to locate the vendor you'd like to use. Select "Search remit/addl address" and press "Enter" or click on the spinoculars to search.



\*If your vendor is not in the system after using the lookup feature, please obtain a W9 from the vendor in order for a new vendor to be entered into the system.

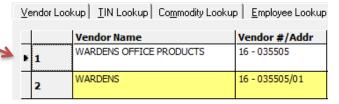


Vendors can have several names and/or addresses on the same vendor number with the additional address 2 digit number.

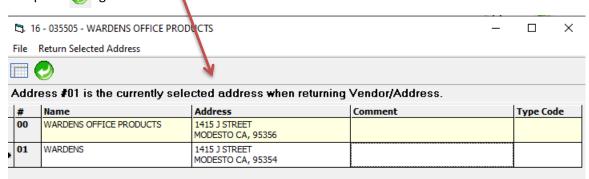
Vendor #/Addr |

Vendor #/Addr 16 - 035505 16 - 035505/01

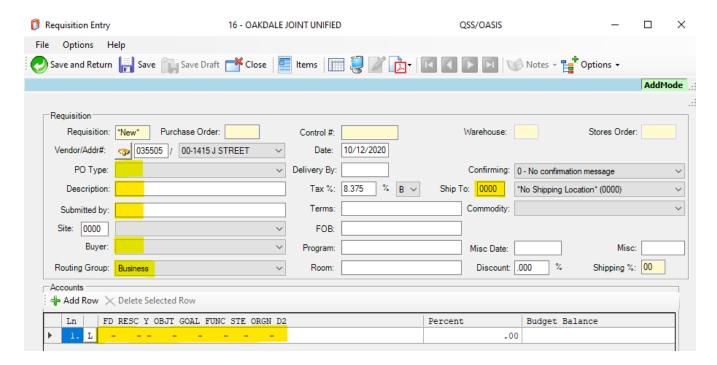
Compare the addresses for the vendor you want and choose the one the Purchase Order should go to. The black triangle indicates the vendor you are choosing. Once the vendor is chosen, press .



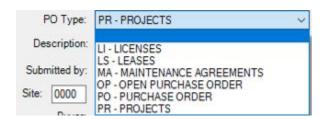
On occasion you'll receive this secondary pop-up. Ensure that the black triangle is still on your selected vendor and press again.



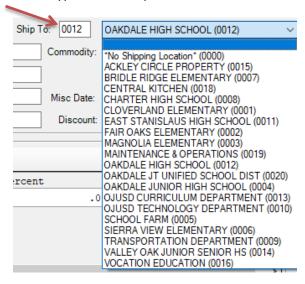
Only enter information in the yellow highlighted areas.



Choose the "PO Type" from the dropdown selections.

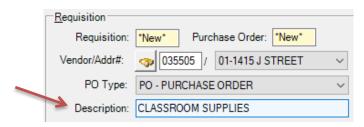


Either type in the "Ship To" location or choose from the dropdown selections.



<sup>\*</sup>Use the Tab key on your keyboard to navigate through each selection box.

"Description" is a searchable field, a general description here can be used to find all requisitions with that exact description. This does not display on the printed P.O. (Classroom supplies, testing, conference, repairs, office supplies, computer, etc.)



\*Do not change the "Tax %" field. This is the current default tax rate for the district. A vendor may state there is no tax or use a different rate but we always have to pay tax.

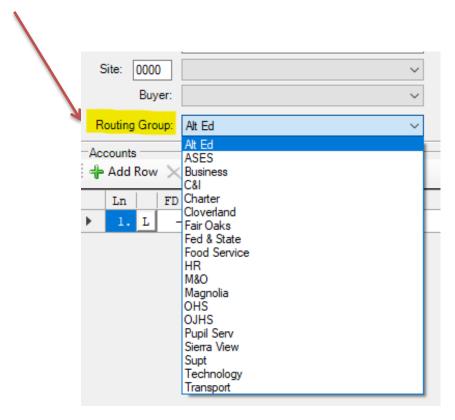
<u>Stay consistent</u> with how "Submitted by" names are entered in order to make this a searchable field for later use. (MICHELLE RYAN or MICHELLE R. or M. RYAN)

The "Site" option underneath the "Submitted by" field <u>MUST ALWAYS</u> remain as "0000 / Default Site (0000) for requisitions to be routed appropriately through the approval process.

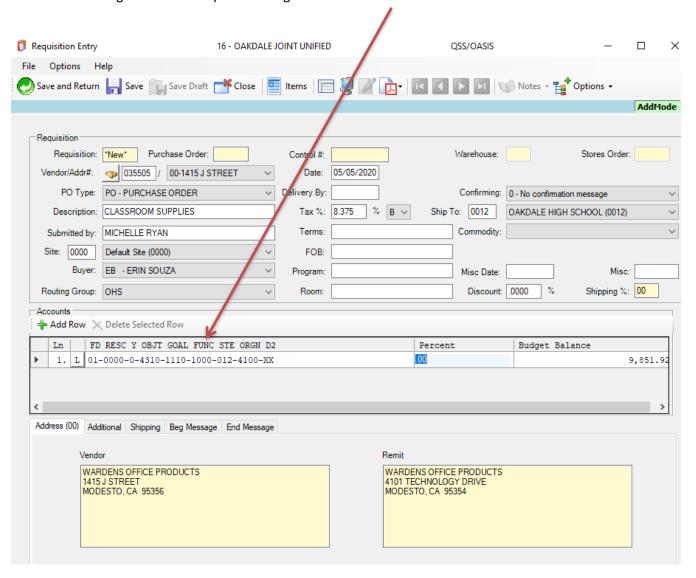
"Buyer" will always default to the current buyer/purchaser.



The "Routing Group" is also required to establish the route of administrative approvals. Click on the dropdown and make the proper selection for the requisition you are entering for your site or department. You may only have one option to select.

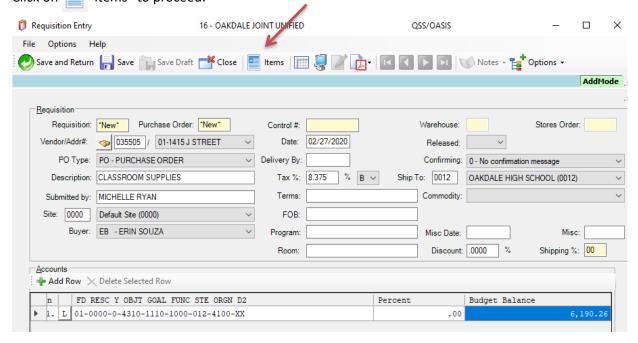


The initial Requisition Entry screen will look like the example below. The account code(s) must be entered before continuing to the next step of entering an item.

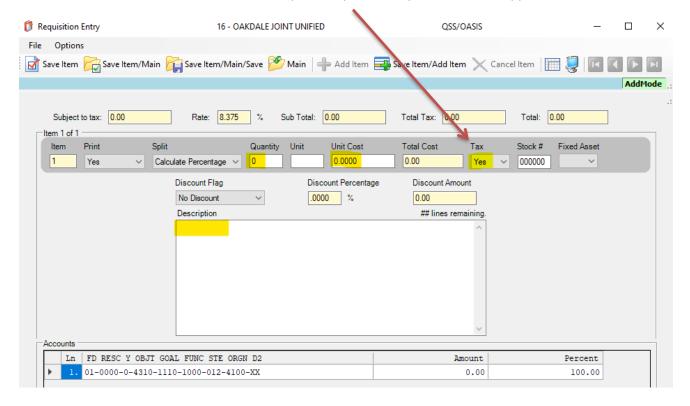


#### **Entering Items**

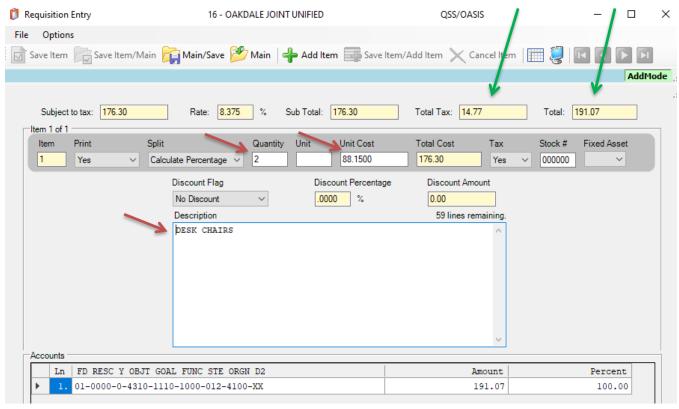
Once all required fields on the main screen are filled in, you are now able to enter single or multiple items. Click on [1] "Items" to proceed.



If the item is not taxed, select NO in the dropdown option. (Very few items this applies to.)

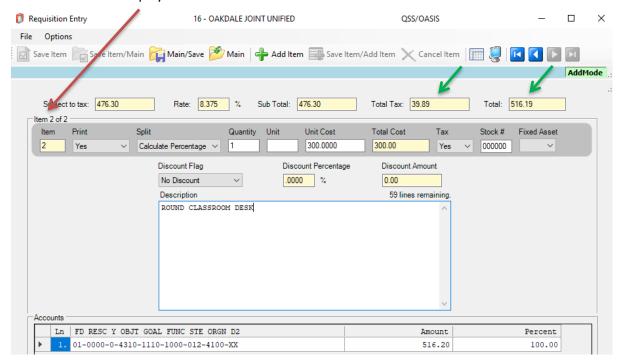


Enter the "Quantity", "Unit Cost" and "Description". Press Save Item to update the yellow boxes.



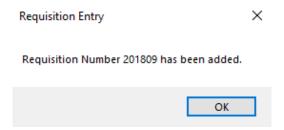
If you need to add another item, press + Add Item and follow instructions above.

Notice below that it displays "Item 2 of 2."



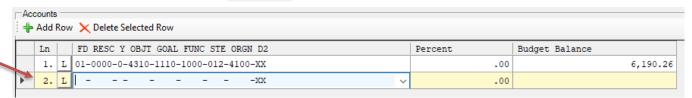
After you've entered all of the items and you're completely done, select All Main/Save to save the requisition.

Once the requisition is saved, you'll get the confirmation screen below. <u>Make note of your requisition number.</u> (Until you become comfortable with the process, you may want to keep a spreadsheet to record the PO Number, Vendor and Amount).



#### **Using Multiple Account Codes**

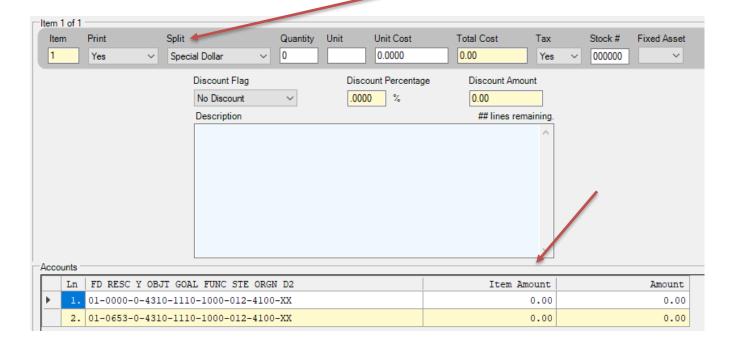
If using multiple accounts, press + Add Row to add another account code.



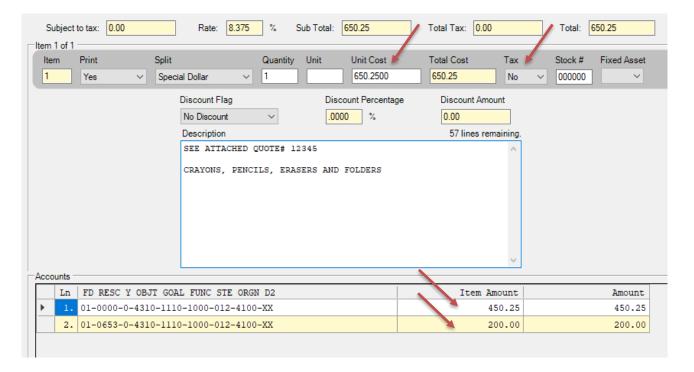
If necessary, you can assign different percentages to each line. Click in "Percent" field to change values. If you don't assign a percentage (such as 25/75), the default setting (50/50) will be used.

	Ln		FD RESC Y OBJT GOAL FUNC STE ORGN D2		Percent		Budget Balance
•	1.	L	D1-0000-0-4310-1110-1000-012-4100-XX	~		50.00	6,190.26
	2.	L	01-0653-0-4310-1110-1000-012-4100-XX			50.00	14,012.29

If you have a specific amount to be used, select "Special Dollar" from the "Split" dropdown box. This allows you to click in the "Item Amount" field and change amount.

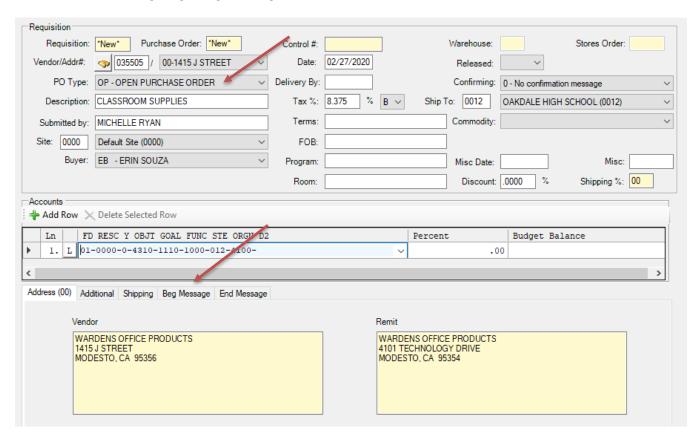


When using the "Special Dollar" option, you must calculate tax charges and enter the <u>Total</u> amount in "Unit Cost" and select <u>NO</u> for "Tax." Manually you will type in the split-coded amounts under "Item Amount."



#### **OPEN Purchase Orders**

When entering an OPEN Purchase Order, you will select "OP – Open Purchase Order" for the PO Type and click on the tab labeled "Beg (Beginning) Message."



From the "Beg Message" tab, select "OPEN." When this is selected there will be a message in the description of your Purchase Order stating "OPEN PURCHASE ORDER NOT TO EXCEED DOLLAR AMOUNT LISTED FOR 2022-2023. PURCHASE OF SINGLE ITEMS OVER \$500 NOT ALLOWED."

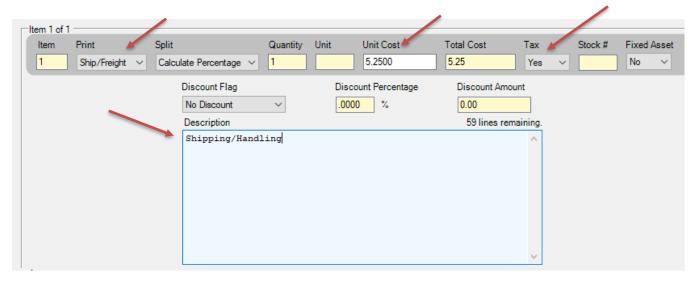


\*Once you've selected the PO Type and Beginning Message, you will follow the instructions to enter Items. Select NO from the Tax dropdown box when submitting OPEN Purchase Orders.

#### **Shipping and Handling**

Include shipping/freight costs by adding an item \*\* Add Item\*\* to your requisition. By doing so, your Purchase Order will separately display subtotal, \*freight\*, sales tax and PO total.

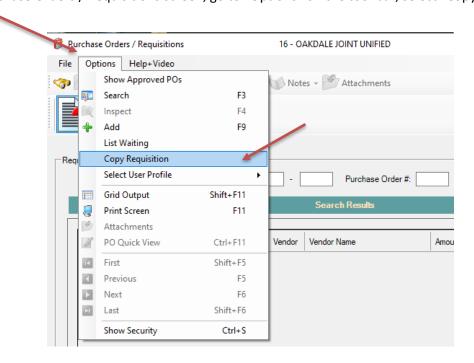
Select "Ship/Freight" from the "Print" dropdown and that will add the default message of "Shipping/Handling" in the description area. If you have shipping & handling, the tax selection must be set to yes. If it is shipping or freight only it is not taxable.



#### **Copy a Requisition**

This option is convenient when keying in several requisitions with the same information. Copying a requisition from one fiscal year to another is also handy when you have the same purchase request each year.

In the Purchase Orders / Requisitions screen, go to "Options" on the tool bar, select "Copy Requisition."



Enter the Requisition or Purchase Order number to be copied into the applicable "Source" box. Select the "Fiscal Year" that the Requisition/Purchase Order was created, press or that you can make any changes to the requisition prior to saving.



Once you've pressed "Edit First" a new requisition opens with all the information from the copied requisition except requisition number and routing group. At this point you can make any necessary changes to the vendor, items, account codes or amounts. Once complete, save the requisition and make note of the requisition number.

#### **Requisition Entry Notes**

Requisitions need to be entered in all CAPS.

Use the TAB key on your keyboard to navigate through the entry areas.

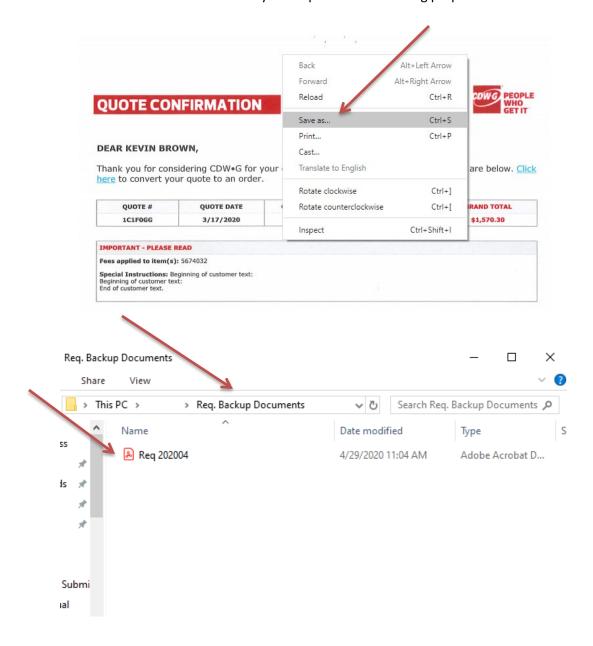
Always make note of your requisition numbers.

Refer to copies of past Purchase Orders for description suggestions.

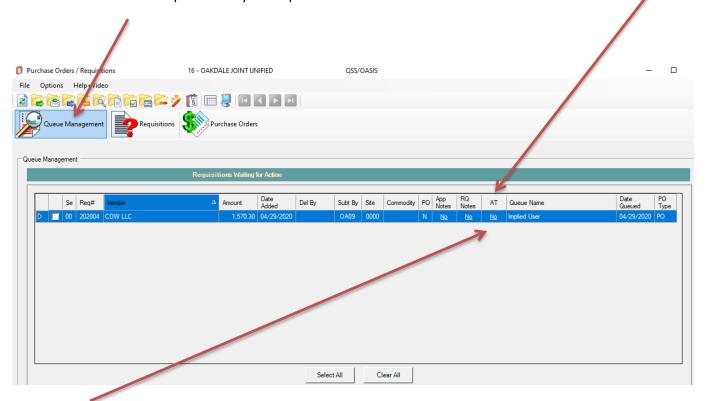
Be consistent with descriptions: Quote #, Customer #, Account #, Item #, Color, Size, Term Dates (for service, license), SKU #, etc.

#### **Attaching and Uploading Backup to Requisitions**

As soon as you have finished entering a requisition (and have a requisition number), you will need to attach backup (quotes, estimates, proposals, correspondence, etc.) so that administrators are able to review for approval. Designate a folder (i.e. Req. Backup Documents) to save all scanned requisition backup/attachments and name the saved documents the number of your requisition for tracking purposes.

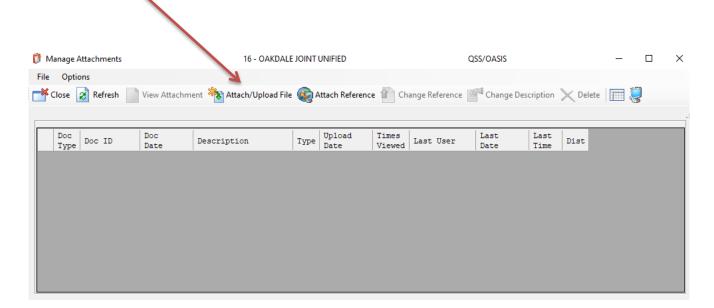


Click on the "Queue Management" tab to view the requisition that you just entered. You may need to scroll to the right to click on "AT" (Attachment) to add backup documents. If the box below says "No" then no attachments have been uploaded to your requisition.

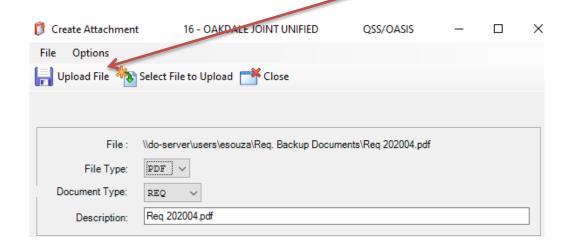


Click on "No" to manage (add/delete) attachments for that specific requisition.

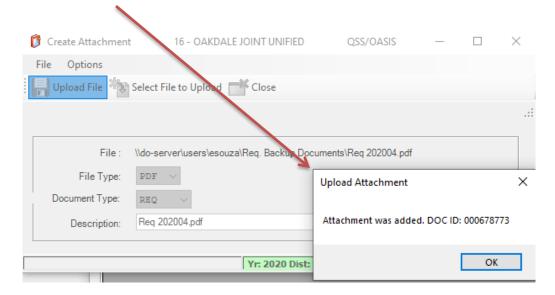
Select "Attach/Upload File" to locate the scanned backup saved on your computer.



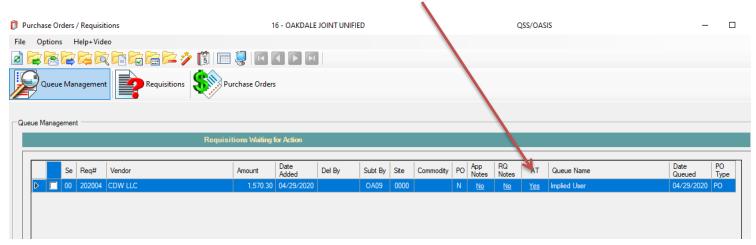
Once you have selected the scanned backup documents, click on "Upload File."



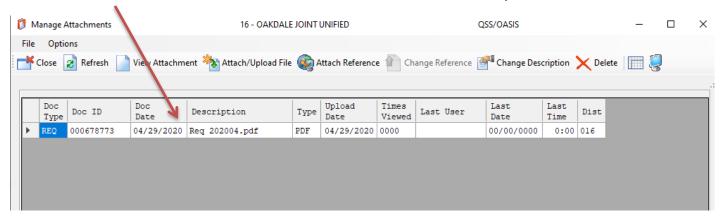
An "Upload Attachment" pop-up will confirm attachments were added to the requisition.



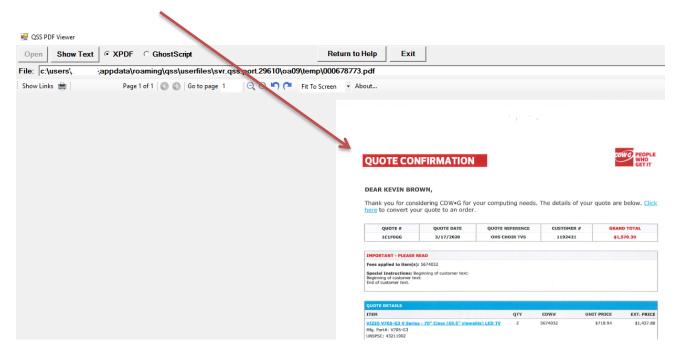
Attachments to a requisition can be viewed by clicking the "Yes" under the "AT" (Attachment) box.



Click the item listed to view the attachment and ensure that the document is clearly readable.

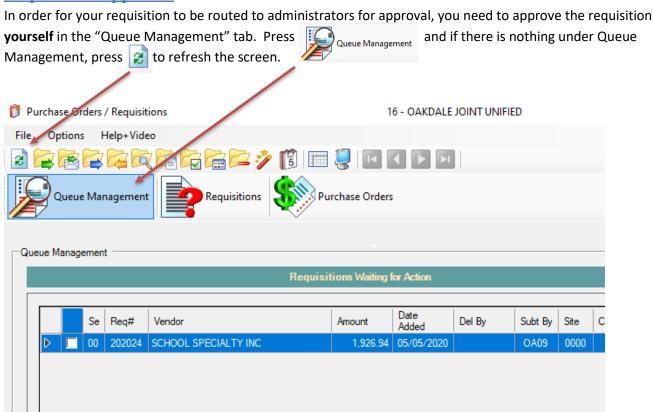


#### Attached requisition backup.

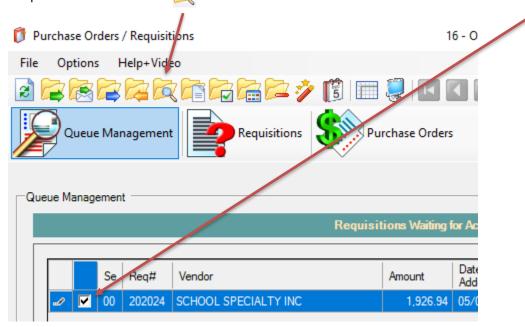


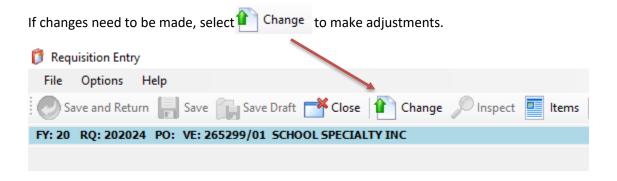
\*Refer to Attaching and Uploading Backup Instructions before continuing.

#### **Requisition Approval**

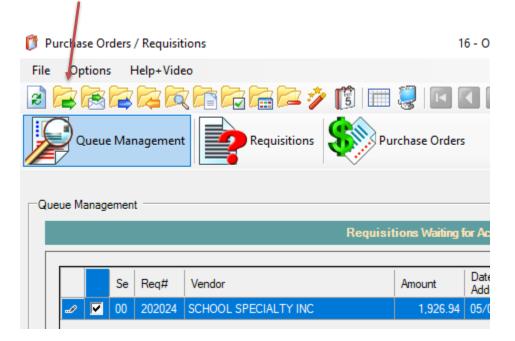


At this point you will have the opportunity to review/inspect what you have entered by clicking on the box to select the requisition and then select .

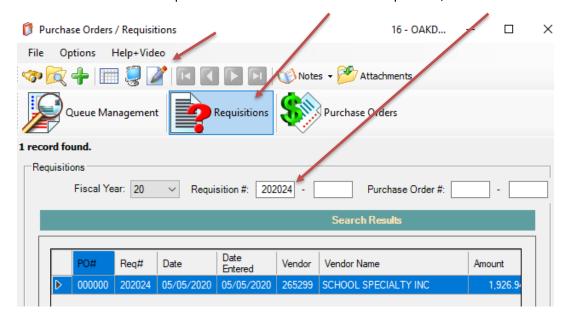




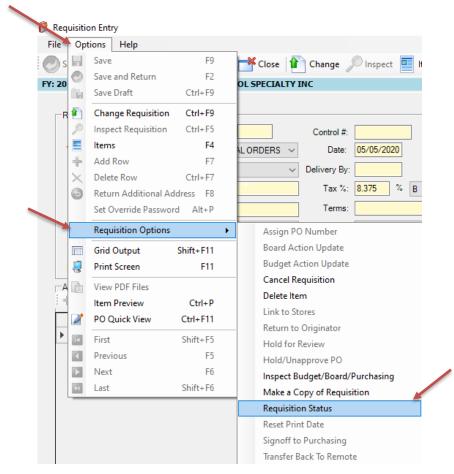
After review, select to approve your requisition to begin the final routing process.



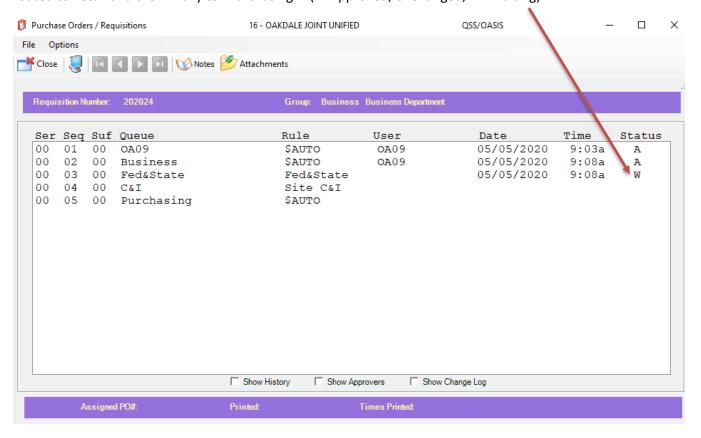
To check the status of your requisition, click on the Requisition tab and type in the requisition number and press enter. Double click on the requisition to continue. To view the requisition, select Print View.



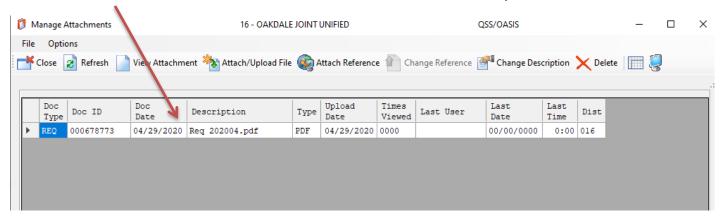
Under OPTIONS, select REQUISITION and then select REQUISITION STATUS.



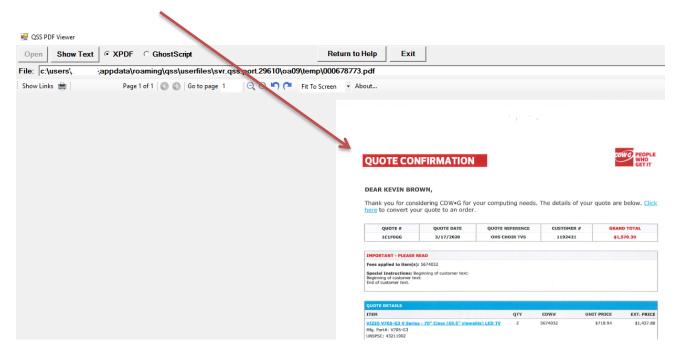
As shown under "Status", this requisition is in the "Fed & State" queue waiting for approval. It will then get routed to "C&I" and then finally to "Purchasing." (A=Approved, C=Changed, W=Waiting)



Click the item listed to view the attachment and ensure that the document is clearly readable.



#### Attached requisition backup.



#### Oakdale Jt. USD | BP 3300 Business and Noninstructional Operations

#### **Expenditures And Purchases**

The Board of Education recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

(cf. 3000 - Concepts and Roles)

(cf. 3100 - Budget)

(cf. 3350 - Travel Expenses)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9270 - Conflict of Interest)

**Expending Authority** 

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

The Superintendent or designee may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

(cf. 3110 - Transfer of Funds)

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

#### **Purchasing Procedures**

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

(cf. 3314.2 - Revolving Funds)

(cf. 3440 - Inventories)

(cf. 3511.1 - Integrated Waste Management)

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

Legal Reference:

**EDUCATION CODE** 

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32370-32376 Recycling paper

32435 Prohibited use of public funds, alcoholic beverages

35010 Control of district; prescription and enforcement of rules

35035 Powers and duties of superintendent

35160 Authority of governing boards

35250 Duty to keep certain records and reports

38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system

41014 Requirement of budgetary accounting

**GOVERNMENT CODE** 

4330-4334 California made materials

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

Management Resources:

**CSBA PUBLICATIONS** 

Maximizing School Board Governance: Fiscal Accountability, 2006

WEB SITES

CSBA, Financial Services: http://www.csba.org/fs

California Association of School Business Officials: http://www.casbo.org

California Department of Education: http://www.cde.ca.gov

Policy OAKDALE JOINT UNIFIED SCHOOL DISTRICT

adopted: May 11, 2009 Oakdale, California

#### Oakdale Jt. USD | BP 3314 Business and Noninstructional Operations

#### **Payment For Goods And Services**

The Board of Education recognizes the importance of developing a system of internal control procedures in order to help fulfill its obligation to monitor and safeguard district resources. To facilitate warrant processing, the Superintendent or designee shall ensure that purchasing, receiving, and payment functions are kept separate. He/she shall also ensure that invoices are paid expeditiously so that the district may, to the extent possible, take advantage of available discounts and avoid finance charges.

(cf. 3300 - Expenditures and Purchases)

(cf. 3312 - Contracts)

(cf. 3314.2 - Revolving Funds)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 9320 - Meetings and Notices)

The Superintendent or designee shall sign all warrants and shall ensure that warrants have appropriate documentary support verifying that all goods and services to be paid for have been delivered or rendered in accordance with the purchase agreement.

The Board shall approve all warrants at a regularly scheduled Board meeting.

(cf. 9320 - Meetings and Notices)

The district shall not be responsible for unauthorized purchases.

The Superintendent or designee may pay invoices in excess of previously approved purchase order amounts without further Board approval when the excess amount represents sales tax, transportation charges, or charges made for the detention of a shipment during loading or unloading or the excess charges do not exceed 10 percent of the original order

Legal Reference:

**EDUCATION CODE** 

17605 Delegation of authority for purchases

42630-42651 Orders, requisitions and warrants

42800-42806 Revolving cash fund

42810 Alternative revolving fund

42820 Prepayment funds

CODE OF CIVIL PROCEDURE

685.010 Rate of interest

**GOVERNMENT CODE** 

16.5 Digital signatures

5500-5506 Uniform Facsimile Signatures of Public Officials Act

8111.2 Definition of public entity

PUBLIC CONTRACT CODE

7107 Retention proceeds; withholding; disbursement

9203 Payment for projects costing over \$5000

20104.50 Timely progress payments

CODE OF REGULATIONS, TITLE 2

22000-22005 Digital signatures

Management Resources:

**CSBA PUBLICATIONS** 

Maximizing School Board Governance: Understanding California's Public School Finance System, 2006

Maximizing School Board Governance: Budget Planning and Adoption, 2006

Maximizing School Board Governance: Understanding District Budgets, 2006

Maximizing School Board Governance: Fiscal Accountability, 2006

School Finance CD-ROM, 2005

**WEB SITES** 

CSBA: http://www.csba.org

California Secretary of State, digital signatures: http://www.sos.ca.gov/digsig/digsig.htm

Fiscal Crisis Management & Assistance Team: http://www.fcmat.org

Policy OAKDALE JOINT UNIFIED SCHOOL DISTRICT

adopted: May 11, 2009 Oakdale, California

## TRAVEL &

## CONFERENCE

#### **Notes for Conference Attendance Forms**

Check here for the most recent version of the Conference Attendance Form:

https://www.ojusd.org/general finance

\*Read the entire conference attendance instructions PRIOR to filling out the form.

#### Complete Information

- Include first/last name of attendee and their school site/department.
- Include full name of the conference, the dates, and the location/destination, and indicate if this is in-person or virtual.
- Only fill out the dollar amount in the "ESTIMATED COST" column. Once the requested is processed, you will receive a copy including all approving signatures (bottom left of form). When you have returned from the conference, you will list your reimbursable expenses in the "REIMBURSABLE COSTS" column and fill out the REQUEST FOR REIMBURSEMENT section (bottom right of form) and send the completed form back to the Business Department along with all corresponding "ok to pay" green PO copies for the conference.
- Once the approved conference attendance form is received, create requisitions to pay for registration, lodging, and reimbursement to attendee(s). Reimbursement requisitions should include mileage, per diem meals, and any applicable travel expenses.

#### Out of State Conferences

- Must be board approved.
- Site Principals will submit a board agenda cover memo to the District Office for approval.

#### • Registration

- Written/signed approval by all authorizing parties must be granted BEFORE registering for an event
- o Include copies of documentation establishing dates, fees, and a list of meals that are included with the conference.
- Registration may be paid for with a site CAL-card (and a requisition to US Bank) once written approval is received, or with a requisition directly to the vendor.

#### Travel Costs

- Documentation such as a Google Map of directions must be attached to your requisition to verify miles driven to and from conference registration.
- The mileage reimbursement rate generally changes every January. Sites will receive notification from the Business Department when a change occurs.
- When considering driving or airfare as your methods of travel, a calculation needs to be done in order to select the least expensive option.
- All receipts for parking, bridge toll, etc. must be turned in to receive reimbursement.

#### Lodging

- o Employees should never have to pay out of pocket for these expenses.
- If the hotel accepts payment via CAL-card, you should ask for a Credit Card
   Authorization form and fill it out. This form should never ask for personal information

from administration, such as social security number. The submission of this authorization allows the attendee to charge the room to the CAL-card.

#### Meals

- o If meals are included in the cost of registration, employees will not receive reimbursement from the District for those meals.
- Meals are paid per diem based on location of conference and not at actual costs.
   Receipts are not needed.

## OAKDALE JOINT UNIFIED SCHOOL DISTRICT CONFERENCE ATTENDANCE FORM

		CON			ANCE PORIVI			
CONFERENCE ATTENDEE:			NAMI	OF CONFERENCE:				
SCHOOL OR DEPARTMENT:			DESTINATION:					
DEPARTURE DATE:	RETUR	N DATE:		VIRTU	AL OR IN-PERSON:			
This completed form and all deadline. No advance pay business days after the conference.	ments will be	made for	forms received	after	that time. Actual expendi	usiness days prior to registration tures must be submitted within 10 spenses.		
					ESTIMATED COSTS	REIMBURSABLE COSTS TO BE COMPLETED UPON RETURN		
REGISTRATION - Complete sep	arate requisition	(s)						
District to pay - Vendor								
District to pay - CALCARD	)			\$_		\$		
LODGING - Complete separate	requisition(s)							
District to pay - Vendor								
District to pay - CALCARD				\$_		\$		
TRAVEL COSTS - Complete september Board Policy 3350: The District will pay no n	•		e transportation.					
Personal miles	@\$	per mile		\$_		\$		
Airfare				\$_		\$		
Other(	oarking, bridge t	oll. etc.)		\$		\$		
MEALS Complete separate requ		,,						
*In order for the pre-payment of me of the District for two (2) days or mo Office 15-20 days prior to the	re and the purchas	se order must	be in the Business					
Per diem rates depending (	ipon county: (P	LEASE CHEC	K COUNTY)					
\$54 counties: Kings, Shasta, Stani	slaus, California cour	nties not listed						
\$59 counties: Kern, San Bernardii	10							
\$64 counties: Santa Cruz, Tulare, Madera, Yolo	Inyo, Fresno, Riversi	de, Sacramento	, Humbolt,					
	, Conta Costa, Los Ar Mateo, El Dorado, Sa Jarin, Monterey, San	anta Clara, San I						
\$74 counties: Napa, Mono, Meno	ocino, San Francisco	,Nevada, Marip	osa, Santa Monica					
Breakfast # of days	\$13 \$14	\$16 \$17	\$18	\$_	·····	\$		
Lunch # of days	\$15 \$16	\$17 \$18	\$20	\$_		\$		
Dinner # of days	\$26 \$29	\$31 \$34	\$36	\$_		\$		
Total:	\$54 \$59	\$64 \$69	\$74					
CANNOT CLAIM MEALS THAT ARE F	ROVIDED BY HOTE	L OR CONFEREI	VCE TOTALS	\$		\$		
				Ψ_		Ψ		
REQUEST/APPROV	AL TO ATTEND	CONFEREN	<u>ICE</u>			SEMENT - UPON RETURN		
						e expenses are actual and were		
Signature of Empl	oyee	Da	ate		necessarily incurred in the per and further that no part of the			
Signature of Principal/	Supervisor		ite		been paid.			
Signature of Fillicipaly.	σαρεί νίου!	Do			Cignotium of Fundament			
					Signature of Employee	Date		

Account Code to be charged

Date

Signature of Superintendent/Designee

Date

Signature of Principal/Supervisor

#### **CONFERENCE ATTENDANCE - INSTRUCTIONS**

#### When requesting the District to Pay for Conference expenses:

Requisitions for registration, lodging, travel, meal advance and other costs are to follow the <u>approved</u> Conference Attendance Form. Maintain an approved copy at the site for use in submitting receipts for reimbursement. These requests must be submitted to the District Office no later than <u>15 business days prior to the REGISTRATION DEADLINE</u> (not the <u>conference date</u>) to allow for processing.

All out-of-state travel shall be approved in advance by the Board PRIOR to registration and be submitted to the District Office no later than 30 business days prior to the REGISTRATION DEADLINE (not the conference date) to allow for processing.

The following represents minimum documentation:

#### A. Registration for Conferences/Meetings

- 1. Copy of brochure or similar documentation establishing event dates and fees.
- 2. If more than one attendee, provide a listing of the individuals for whom costs are being claimed (i.e. detailing cost for each individual).

#### B. Lodging

**CalCard** – Attach original hotel billing detailing employee name, arrival and departure dates, all additional charges to the room itemized (i.e. room service, telephone charges, etc.). Indicate all charges whether personal or business related.

When Hotel requires pay in advance – Attach a copy of the confirmation received from the hotel to the purchase requisition. This must include the vendor name, address and phone number, the name of the occupant(s), arrival and departure dates, room rate and tax.

#### C. Travel Costs

When requesting District to pay in advance – Attach a copy of the confirmation of reservation or itinerary from the travel agent to the purchase requisition. This must include the vendor name, address and phone number, name of the traveler(s) and dates of travel. All applicable charges should be itemized.

When employees pays and requests reimbursement – Attach original car rental agreements, airline tickets, or other documented transportation costs reflecting destination, dates of travel and name of employee.

If requesting the use of a District vehicle, a Transportation Request form should be attached to the original Conference Attendance Form.

#### D. Meals

Breakfast, lunch, and dinner are reimbursable at "per diem" rates; please refer to the conference attendance form to determine the appropriate county rate. Gratuities for meals are permitted; however, reimbursement for the total meal cost including gratuity may not exceed "per diem" meal allowance. If meals are included as part of the conference/seminar/workshop/meeting, including continental breakfast, no "per diem" allowance will be reimbursed for the meal.

Note – Personal advance will only be made for conferences/meetings that are 2 days or longer. Advances are made at 90% of the "per diem" rate.

#### E. Other Costs

1. Original itemized receipts for additional conference/meeting expenses should be submitted if approved by Principal/Supervisor (i.e. books, tapes, etc. purchased at the conference).

Oakdale Jt. USD | BP 3350 Business and Noninstructional Operations

#### **Travel Expenses**

The Board of Education recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

The Board shall authorize payment for actual and necessary travel expenses incurred by an employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she shall also establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent or designee prior to traveling. The Superintendent or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The District shall not reimburse personal travel expenses including, but not limited to, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, and personal losses or traffic violation fees incurred while on district business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

The District will pay no more than the cost of the least expensive transportation; e.g. air transportation vs. travel by car.

The Superintendent or designee shall establish a per diem allowance for meal costs incurred while traveling on district business based on the location and hours of travel. The per diem allowance shall not exceed the standard meal allowance for business-related travel prescribed for federal income tax purposes. Payment of or reimbursement for gratuities for meals is permitted; however, payment or reimbursement for total meal cost including gratuity may not exceed the per diem meal allowance.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only with the approval of the Superintendent or designee.

All expense reimbursement claims shall be submitted on a district form, within 10 working days following return from travel when possible. The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

When necessary, the Superintendent or designee may approve a cash advance, not to exceed the estimated out-of-pocket reimbursable expenses, to an employee authorized to travel on district business for two (2) days or more. Within 10 working days following return from travel, the employee shall submit a final accounting with all necessary supporting documentation. He/she shall refund to the district any amount of cash advance exceeding the actual approved reimbursable expenses.

Legal Reference:

**EDUCATION CODE** 

42634 Itemization of expenses

44016 Travel expense to employment interview

44032 Travel expenses

44033 Automobile allowance

44802 Student teacher's travel expense

Management Resources:

INTERNAL REVENUE SERVICE PUBLICATIONS

Per Diem Rates (For Travel Within the Continental United States), Publication 1542

WEB SITES

Internal Revenue Service: http://www.irs.gov

U.S. General Services Administration, Per Diem Rates: http://www.gsa.gov/perdiem

Policy OAKDALE JOINT UNIFIED SCHOOL DISTRICT

adopted: May 11, 2009 Oakdale, California

revised: June 10, 2019

## WAREHOUSE

# REQUISITIONS

### **WAREHOUSE REQUISITION**

- Fill out all required fields on requisition form and get admin approval
- Send to DO to Kattie for review of codes
- Once paper is received sign requisition and forward to DO to Kattie

<u>Paper</u> code	Color	Price
3035	White	\$47.31
3040	Light Pink	\$29.70
3016	Galaxy Gold	\$50.25
3017	Terra Green	\$88.11
3018	Pulsar Pink	\$50.25
3019	Cosmic Orange	\$50.30
3020	Lunar Blue	\$90.21
3021	Solar Yellow	\$90.21
	ranca si tan	

Once the color paper is out of inventory we will not be ordering any more.

School sites will be responsible for ordering their own colored paper once the WH has run out.

#### **OAKDALE JOINT UNIFIED SCHOOL DISTRICT**

#### WAREHOUSE REQUISITION

REQ. DATE	SITE	DELIVERY DATE	RECEIVED BY	

					WAREHOUSE (	ONLY
STOCK NUMBER	QUANTITY DESIRED	UNIT	TOTAL COST	DESCRIPTION	QUANTITY RECEIVED	REMARKS
	Total:					
Requisitio	ner's Name:		Date:	•		
Administr	ator's Appro	/al:	Date:		•	
Budget to	be charged:					
J	Č					

#### Pricing

Item #	Description	Cst per cs
3035	White	\$ 47.31
3040	LightPink	\$ 29.70
3016	Galaxy Gold	\$ 50.25
3017	Terra Green	\$ 88.11
3018	Pulsar Pink	\$ 50.25
3019	Cosmic Orange	\$ 50.30
3020	Lunar Blue	\$ 90.21
3021	Solar Yellow	\$ 90.21

## **BUDGET TRANSFER**

## **FORM**

## Oakdale Joint Unified School District Budget Transfer

Can't transfer between resources

BUDGET CODES									From Budget To Budge	To Budget
XX	XXXX	X	XXXX	XXXX	XXXX	XXX	XXXX	XX	DECREASE	INCREASE
UND	RES	YEAR	OBJECT	GOAL	<b>FUNCTION</b>	SITE	ORG	D2	<debit></debit>	credit
		+								
		+								
		1								
		<u> </u>			<u> </u>					
Reas	on for Ch	ange								
		<u> </u>								
	equisition									

	Γ	
Date:	Business Office use only:	
	Posted By:	Date:
	Donation of the	
Date:	Posting #:	
	Date:	Posted By:

## **SURPLUS**

# **PROPERTY**

FROM:

Erin Potter, Lead Accountant

District Office – Fiscal Services

DATE:

August 4, 2022

### AUCTION/SURPLUS/TRANSFER OF PROPERTY CALENDAR 2022/2023

Quarter	Deadline to submit to District Office	Board Approval	To be removed from site no later than	
1 <sup>st</sup> Quarter	9/23/22	10/10/22	10/28/22	
2nd Quarter	12/16/22	1/9/23	1/27/23	
3rd Quarter	3/17/23	4/3/23	4/21/23	
4th Quarter	6/2/23	6/12/23	6/30/23	

<sup>\*</sup> Removal dates subject to change.

#### Step 1:

Complete a SURPLUS PROPERTY FORM and turn it into the District Office. Forms are located on the district website. <a href="https://www.oakdale.k12.ca.us/general\_finance">https://www.oakdale.k12.ca.us/general\_finance</a>

If there is no <u>District ID (Asset Tag) #</u> or <u>Serial #</u> write "**N/A**" so that it is clear that the item does not have those numbers.

**Provide a detailed reason for surplus**. If the item is not working, state why. If the item is still working, state why it's being listed for surplus.

Forms also need to be filled out for electronics such as Chromebooks/iPads/Tablets even though they may not have a District ID Tag. Other items that are to be listed for surplus removal but may **not** have District ID Tags are large items (tables, file cabinets, etc.) or large quantities of items (textbooks, library books, etc.)

#### Step 2:

The Board must approve the surplus of equipment before removal from the site.

#### Step 3:

Prepare items for M&O pick up, surplus property form attached to the item and easily located. Only items board approved for surplus can be picked up by M&O.

#### OAKDALE JOINT UNIFIED SCHOOL DISTRICT

#### **SURPLUS PROPERTY FORM**

- 1. If more than one item is to be removed, please attach a list with all required information regarding each item. A separate form for each type of equipment must be submitted (i.e. do not include printers on the same form as monitors, etc.)
- 2. Site Manager/Supervisor signature and date is required to process this request.
- 3. List the site where the item is currently located.
- 4. Describe in detail (i.e. Oak, 4 shelf bookcase or appropriate description from Site Fixed Asset Report).
- 5. Indicate Serial Number and District ID # (if applicable).
- 6. List the reason for surplus (working vs. not working) and details. If item has a current market value of \$2,500 or more, please indicate this in the details.
- 7. Make 3 copies of this form. One copy to business office one copy attach to equipment one copy to remain at the site

Item should remain at the site until the scheduled the pick-up.

Requested by:	Date:							
Authorized by:	Date:							
Site:  District ID#:								
Reason for Surplus:	Working (detail):  Not working (detail):							
FOR DISTRICT OFFICE USE ONLY								
Auction:	Surplus:							
Transferred	to:							

Rev. 01/2020

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### OAKDALE JOINT UNIFIED SCHOOL DISTRICT

#### SURPLUS PROPERTY FORM

- 1. If more then one item is to be removed, please attach a list with all required information regarding each item. A separate form for each type of equipment must be submitted (i.e. do not include printers on the same form as monitors, etc.)
- 2. Site Manager/Supervisor signature and date is required to process this request.
- 3. List the site where the item is currently located.
- 4. Describe in detail (i.e. Oak, 4 shelf bookcase or appropriate description from Site Fixed Asset Report).
- 5. Indicate Serial Number and District ID # (if applicable).
- 6. Check the condition of the item and list the reason for surplus.
- 7. Item should remain at the site until Purchasing has scheduled the pick-up.

Requested by:	Caley Haakma	Date: 8/16/19
Authorized by:		Date: 87979
Site: Clover	Item Description:	Casio Projector
Serial #:	District ID #: (If applicable)	11170
Reason for Surplus:	Working (detail):	is been replaced.
	Not working (detail):	
	FOR DISTRICT OFFIC	CE USE ONLY
Auction	n:	Surplus:
Transfe	erred to:	

White Copy - Purchasing

Canary Copy – <u>Attach to Equipment</u> (Store at site)

Pink Copy - Site

Forms\Auction.wpd

Rev. 12/02

# DEPOSITS / CASH

## HANDLING POLICY

#### Oakdale Jt. USD | AR 3452 Business and Noninstructional Operations

#### **Student Activity Funds**

◆ Previous | Next ▶

Student body funds may be used to conduct activities on behalf of the students with approval of school authorities and not in conflict with the authority and responsibility of the public school officials.

The income and disbursements of a student body organization are subject to accepted means of control. All money collected from any source must be accounted for and substantiated.

The following internal control and accounting practices are to be used in the fiscal management of student body organization funds.

#### Cash Receipts

- 1. Records must be maintained of all receipt books and other numbered forms used in acknowledging the receipt of cash.
- 2. All copies of voided receipts must be retained.
- 3. Issuance of receipt books, listing sheets, and sub-receipt books to individuals and activities must be properly recorded.
- 4. Cash turned in by individuals and activities must be identified with the numbered receipts acknowledging initial receipt of the monies.
- 5. All cash receipts must be recorded promptly when received.
- 6. Checks held for deposit must be endorsed with the bank endorsement stamp at the time they are received. All checks should be made payable to the student organization rather than to a student or faculty sponsor.
- 7. Details as to the number of items receipted and the unit price per item must be included in the receipt.
- 8. Cash deposits must be made promptly and shall be intact. Cash Deposits need to be made daily
- 9. Personal checks must not be cashed from associated student body funds.
- 10. Cash receipts from student fundraising activities must be turned in promptly.
- 11. Commissions from vending machine sales must be collected promptly when due.
- 12. Funds collected from vending machines must be accompanied by inventory depletion.
- 13. The cash over/short account must be properly used and the controls imposed by the school district must be observed.
- 14. All cash receipts shall be deposited in the bank at regular intervals. Cash deposit daily, checks deposit weekly
- 15. A Change Fund may be established to insure that receipts are deposited intact. Under no circumstances shall disbursements be made from cash receipts or from the Change Fund.
- 16. Tax deductible donations to student body organizations should be accompanied by a statement relating to the source of the funds and the purpose of the donation.

# **PAYROLL**

#### **MUST BE LEGIBLE**

### **OAKDALE JOINT UNIFIED SCHOOL DISTRICT**

#### **SUBSTITUTE TEACHER TIME SHEET**

To Ass	ure p	romp	ot paym	ent, <u>due in Business (</u>	Office on the	e 16th of the Month FORM MUST BE COMPLETED IN INK					
LEGAL I	NAME				Employee #		Time Period	d			
	Full		Site	Substituting For	Reaso		Account to be		Administrator		
16	Day	Day			for Abse	ence	(Site Offic	e Use)	Signature		
17											
18											
19											
20											
21											
22											
23											
24							Explain as much	as possible			
25 26											
27											
28											
29											
30											
31											
1											
2											
3											
<u>4</u> 5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
							d date must be after				
DISTRICT USE ONLY					ı	EMPLOYEE'S SIGNATURE DATE					
DATES RATE				•	ACCOUNT						

## Must be Legible

## Oakdale Joint Unified School District PAYROLL VOUCHER



(Voucher Must Be Turned In To The District Office **NO LATER** Than The 16th Of The Month)

IPLOYEE NUN	ИВЕR:		PERIO	OD COVERED:				
te	Job Title	Rea	son for Work	Time In	Time Out	Hours Worked		
•	•			<u>,                                    </u>				
			Must be sign	ned after last	day worke	b		
ployee's Sign	ature	Date			rvisor's Signature Date			
			iness Office Use Only (Coding Summary)	<b>,*</b> *				
g Hours	Overtime Hou	rs Rate	Amo	unt	Account Number  Examples Include:			
					Title I/Dist	trict/Site		

## **Oakdale Joint Unified School District** Absence Reasons for Absence Reporting

				ΙχΙ		
Oakdale Joint Unified School District Absence Reasons for Absence Reporting  Name  Description				2		
				Not P	Misc. Notes	
Admin Leave per HR			Х	Χ	Indicate paid or unpaid in notes	
Only use for Athletic Directors			Х	Χ		
Coaches absent for games/practice/tournaments			Х			
			Х		OTA Article 18 CSEA Article 7.5	
		Χ			OTA Article 38	
			Х			
	Χ				Indicate negotiations or meeting	
Curriculm Training or Curriculm Committee meeting for C&I			Х			
		Χ			OTA Article 23	
	Χ				CSEA Article 7.1.14	
California Family Rights Act	Χ				Approved by HR	
CFRA Child Bonding leave up to 12 weeks within 1st year			Х		Approved by HR	
			Х		OTA Article 24.4 CSEA Article 7.8.7	
Do not use - Transportation Only				Χ		
Family and Medical Leave Act			Х		Approved by HR	
Employee off for maternity purposes with doctors note			Х		Approved by HR	
			Х		OTA Article 24 CSEA Article 7.8	
			Х		OTA Article 17 CSEA Article 7.3	
	Χ				CSEA Article 5.5	
	Χ				CSEA Article 7.3.1.3	
Employee absent to be on an interview panel			Х			
			Х		OTA Article 19 CSEA Article 7.7	
		Χ			Indicate negotiations or meeting	
Do not use				Χ		
Use if another school related absence reason is not applicable			Х			
Site related absence that site is paying for			Х			
Special Ed Tranings, IEP Meetings, Special Ed Task Force		Х				
Unpaid day with prior approval from HR			Х			
	Х				CSEA Article 10.1	
Requires HR approval			Χ			
	Description  Admin Leave per HR  Only use for Athletic Directors  Coaches absent for games/practice/tournaments  Curriculm Training or Curriculm Committee meeting for C&I  California Family Rights Act  CFRA Child Bonding leave up to 12 weeks within 1st year  Do not use - Transportation Only  Family and Medical Leave Act  Employee off for maternity purposes with doctors note  Employee absent to be on an interview panel  Do not use  Use if another school related absence reason is not applicable  Site related absence that site is paying for  Special Ed Tranings, IEP Meetings, Special Ed Task Force  Unpaid day with prior approval from HR	Description  Admin Leave per HR Only use for Athletic Directors Coaches absent for games/practice/tournaments  X Curriculm Training or Curriculm Committee meeting for C&I  X California Family Rights Act CFRA Child Bonding leave up to 12 weeks within 1st year  Do not use - Transportation Only Family and Medical Leave Act Employee off for maternity purposes with doctors note  X Employee absent to be on an interview panel  Do not use Use if another school related absence reason is not applicable Site related absence that site is paying for Special Ed Tranings, IEP Meetings, Special Ed Task Force Unpaid day with prior approval from HR	Description  Description  Admin Leave per HR  Only use for Athletic Directors  Coaches absent for games/practice/tournaments  X  Curriculm Training or Curriculm Committee meeting for C&I  X  California Family Rights Act  CFRA Child Bonding leave up to 12 weeks within 1st year  Do not use - Transportation Only  Family and Medical Leave Act  Employee off for maternity purposes with doctors note  X  Do not use  Use if another school related absence reason is not applicable Site related absence that site is paying for  Special Ed Tranings, IEP Meetings, Special Ed Task Force  Unpaid day with prior approval from HR  X	Description  Description  Admin Leave per HR  Only use for Athletic Directors  Coaches absent for games/practice/tournaments  X  X  Curriculm Training or Curriculm Committee meeting for C&I  X  California Family Rights Act  CFRA Child Bonding leave up to 12 weeks within 1st year  Do not use - Transportation Only  Family and Medical Leave Act  Employee off for maternity purposes with doctors note  X  X  Employee absent to be on an interview panel  X  Do not use  Use if another school related absence reason is not applicable Site related absence that site is paying for  Special Ed Tranings, IEP Meetings, Special Ed Task Force  Unpaid day with prior approval from HR  X  X  X  X  X  X  X  X  X  X  X  X  X	Description  Description  Description  Admin Leave per HR  Only use for Athletic Directors  Coaches absent for games/practice/tournaments  X  X  Curriculm Training or Curriculm Committee meeting for C&I  X  Curriculm Training or Curriculm Committee meeting for C&I  X  California Family Rights Act  CFRA Child Bonding leave up to 12 weeks within 1st year  Do not use - Transportation Only  Family and Medical Leave Act  Employee off for maternity purposes with doctors note  X  Employee absent to be on an interview panel  X  Employee absent to be on an interview panel  X  Do not use  Use if another school related absence reason is not applicable  Site related absence that site is paying for  Special Ed Tranings, IEP Meetings, Special Ed Task Force  Unpaid day with prior approval from HR  X  X  X  X  X  X  X  X  X  X  X  X  X	