



Board of Education
Finance/Purchasing Handbook
July 2024



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The purpose of this document is to provide information to staff members related to the purchasing of goods and services for use in the district and travel for conferences or professional development. This includes purchases made from, including but not limited to, district funds, federal funds, activity funds, and grant monies. **The information contained in this document is based on Federal and Kansas State Statutes and/or USD 266 Board of Education Policies.** These policies and procedures have been designed to help safeguard the district's assets and promote accuracy, efficiency and consistency in the accounting operations throughout the school district. Questions regarding information contained in this document should be addressed to the Chief Financial Officer, at mmorford@usd266.com.

Please keep in mind all federal and state statutes as well as USD 266 policies must be followed, regardless of the funding source.

Finance Staff General Areas of Responsibilities

The following are brief descriptions of the responsibilities of the district finance office.

Chief Financial Officer. Responsible for developing and managing the district budget and financial services.

Accounts Receivable Specialist. Deposits all the funds collected within the overall operation of the district. Oversees activity accounts for school and district sponsored programs. Oversees the student fees established by the Board of Education.

Accounts Payable Specialist. Processing and paying all invoices, statements and bills for the district. Petty cash and mileage reimbursement

Accounts Payable/Purchasing Clerk Assistant. Processes all purchase orders entered in Skyward. Receives packing slips

Building Bookkeeper. Handles building finances, supply orders, fees.



Types of Funds

Board/District Funds. These funds account for monies that result from proceeds for tax levies, grants, and local, state or federal aid. For more information on board funds consult the KSDE website:

<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance>

Activity Funds. Activity funds are accounting funds, similar to the general fund and special revenue funds. They are created for the purpose of accounting for monies related to co-curricular activities such as student organizations and athletics. These funds account for monies related to fees and user charges, student organization accounts, gate receipts and special revolving accounts. There are two categories of Activity Funds.

1. **District Activity Funds:** consist of co-curricular activities that have student participation in the activity but are administered by the district. Disbursement of these fund monies rest with the BOE, not the students
2. **Student Activity Funds:** consist of those student activities that revolve around a student organization. The students in the organization not only participate in the activities of the organization but also are involved in the management of the organization activities. Disbursement is subject to the approval of the student organization (and its sponsor) and not the BOE. USD 266 policies and procedures must be followed.

All activity funds must be reported in the school district's financial statements. Student Activity Funds should be reported in one or more special revenue funds. The collection, disbursement and accounting for activity fund monies are usually centralized at the building level with the building principal as the activity fund supervisor. The building's secretary acts as the bookkeeper.

Chart of Accounts. [Click here for your buildings district chart of accounts](#)

New Accounts. New accounts will be created when necessary by the Chief Financial Officer.



Revenue and Cash Receipts

Sources of Revenue. The district's revenues are derived from various sources including state funds, local property and other taxes, curriculum fees, state grants, investment income and miscellaneous income such as facilities rentals and miscellaneous sales.

Cash Receipts

1. State and Federal Funds
2. Property Taxes
3. Curriculum Fees. Curriculum Fees should be paid when enrolling a child and by the end of that school year. Families who qualify for free or reduced benefits may also complete a Consent for Disclosure form to grant Food Service permission to share that status with other district programs and may receive waived/reduced fees.
4. Grants, Gifts and Donations. All grants, regardless of who writes them, must be forwarded and processed through the finance office for the Board of Education for formal approval. The board shall approve all district grant applications. Gifts and donations will be received in each respective building's activity account. All federal and state statutes and USD 266 policies apply to grants, gifts, and donations.
5. High School Activity Receipts. All high school activity receipts should be forwarded to the high school's bookkeeper. The bookkeeper will deposit the money into the bank and enter the information into Skyward Finance.

Petty Cash

Petty Cash funds are established for the purpose of paying for emergency expenditures in accordance with Kansas Statutes. The fund may not be used to make advances or loans against the salary of an employee. The amount of petty cash for each building (\$1,500) is approved annually by the Board of Education upon the recommendation of the superintendent. All petty cash funds will be audited annually at the same time as the general fund budget. The board shall also receive a monthly report of the expenditures from and reimbursements to each petty cash account. Petty cash is replaced each month after the monthly expenditure report is sent to accounts payable with the principal and bookkeeper's signature.



Purchases of Goods and Services

All purchases and expenditures of district funds must meet the ordinary business standard of reasonable and necessary, with prudent consideration of the district's limited financial resources. Purchases of goods and services on behalf of the district may be authorized by a department head and should not exceed the department's budgeted amount or exceed the fund balance. District purchases are primarily the responsibility of the Purchasing/Accounts Payable personnel and the Chief Financial Officer. Purchases initiated at the buildings will go through several approvals prior to a purchase order being issued. ALL purchase requisitions must be approved by the Chief Financial Officer prior to being issued. When considering your purchase, please note that vendors prefer to have one contact for our district (purchasing clerk). If staff has an item to purchase, provide the information to your bookkeeper or to the finance department directly for quotes. Items will not be purchased unless the building principal has approved the purchase. Paper reqs need to be signed by the principal if using SBAA activity funds. If using district funds a requisition is entered into Skyward Finance and goes through the approval process. Purchase orders are sent to vendors on a daily basis after all approvals.

DO NOT request that items be shipped directly to a personal house. Payments will not be made until the Finance department has proof of receipt and an original invoice. Any interruption of this process could result in past due notices being sent by the vendors and all penalties and fees will be charged against building funds. We ask for your assistance in helping us expedite the payment process by following the noted procedures. As soon as packages are received, please open, look for the packing slip and make sure it matches what was submitted in the purchase order. Sign and date the packing slip and send it to the purchasing clerk at the district office. If items are missing please contact the purchasing clerk right away so they can contact the vendor.

The district maintains several credit cards from Lowe's, Home Depot, Walmart, Dillons, and more. Contact accounts payable in order to check out a credit card. These cards are to be used for **building purchases only** and include the district sales tax exemption information. Purchases using these credit cards are to be picked up by building staff. All receipts need to be entered into Skyward as a purchase order so the monthly bills can be reconciled and paid. Missing receipts delay the process and may result in our credit authorization being temporarily withdrawn.

In certain circumstances, building principals may authorize a staff member to make a purchase with the intent of providing reimbursement from district funds. Direct purchases by staff are considered an exception to the district purchasing process. In those rare cases when this happens, the original receipt must be turned in and attached to the Skyward requisition for payment to be made. Reimbursements do not require Board approval but will **not** include any sales tax charged by the vendor.

Following these procedures will assist your building office staff and the finance department to make sure staff members receive the items needed in a timely manner. If you are in doubt about how to proceed on a purchase, please contact your building office first, then the Accounts Payable department prior to starting the process.



If you want to check on the status of an order that has been placed, please inquire at your building office. The secretary will contact the Purchasing Clerk.

Frequently used Vendors

School Specialty

There are two options for ordering supplies/equipment through School Specialty.

The first option is to use E-commerce in Skyward Finance. Click “**add from online catalog**” to begin purchasing. Then choose the “School Speciality” tab, build your cart and then go to the cart and hit transfer. This will transfer the cart info into the purchase order as itemized items and proceed with the requisition as normal (add in account code and submit for approval)

The second option is for equipment/furniture. Email our School Specialty rep and request a quote. Contact Lindsey Lantow at lindsey.lantow@schoolspecialty.com or Heather Smith at heather.smith@schoolspecialty.com. Once you have the quote, complete a Skyward requisition or give it to your department head/grade level teacher or finance secretary so they can submit a requisition and attach a copy of the quote.

Amazon supply ordering can also be done using the E-commerce function in Skyward Finance. Click **add from online catalog** and then Amazon Business. Amazon orders can also be placed at your school by the building finance secretary.

Lakeshore Learning is now an E-commerce vendor. Click add from online catalog, build your cart. When you are done, go to cart and push the big green button that says “Submit to Your Purchasing System”

Discount School Supply is an E-commerce vendor

Really Good Stuff is an E-commerce vendor

B&H Photo is an E-commerce vendor

Best Buy Education is an E-commerce vendor

CDW is an E-commerce vendor

School Health is an E-Commerce vendor

For other vendors, **please request a QUOTE from their sales department for the items you are needing.** Building a Shopping Cart is not a Quote and does not always reflect any discount pricing, free shipping, or tax exemption. Contact information for other vendors can be found on their website or by contacting the Accounts Payable department for help. Once you have the quote, enter a requisition in Skyward or have the department head/grade level teacher enter it and attach the quote.



Some frequently used vendors and their contacts are listed at the bottom of this document. Please note the BOE Purchasing Policy that is listed below.

New vendors - if a vendor cannot be found in the Skyward vendor database, please contact the vendor to see if they will accept purchase orders. If they will, request an Oct 2018 W-9 form. Send that information to Melissa Edwards along with the vendor's contact info (phone, fax and email to send the purchase order).

[More info can be found in this link for vendor contacts](#)



BOE Purchasing Policy

K.S.A. 72-1151 requires that no expenditure involving an amount greater than \$20,000 for construction, reconstruction or remodeling or for the purchase of materials, goods or wares shall be made by the board of education of any school district except upon sealed proposals, and to the lowest responsible bidder. School districts can use State of Kansas contracts which are listed as available to political subdivisions for purchases as an alternative to going through the competitive bidding process. The finance department may use the bid awards provided by the State of Kansas as a source for pricing information when the item to be purchased is listed. The Board will need to authorize the issuance of any district bid requests. The process of obtaining a bid with Board of Education approval may take at least two months. Purchases committed to by building personnel that do not comply with the Board policy will not be approved at the district level.

Bid and Quotation Requirements

All purchases requiring competitive bids shall be made in accordance with current statutes. The purchasing agent shall develop and maintain lists of potential suppliers. Bid lists shall be used to notify potential bidders. Any supplier may be included in the list upon request. All bid lists shall be reviewed annually by the purchasing agent.

A copy of this policy shall be given to all bidders upon request. All bids and supporting documentation shall be retained in the district office with the clerk for a period of three years after bids have been opened.

An attempt will be made to obtain three (3) quotes/bids on all items in excess of \$5000. If three (3) quotes/bids are not obtained, the reasons will be noted on the winning bid form. No matching lowest bid will be allowed or accepted from a vendor except with Board approval.

(\$2,500.00 - \$5,000.00) Price comparisons by phone, fax, email, website, or catalogs (\$5,000.00 - \$10,000.00) Quotes in writing

(\$10,000.00 - \$20,000.00) Written request for Bid and response in writing

(\$20,000.00 - and above) Sealed Bid in compliance with State Statutes.

Bids requested will be opened prior to the Board meeting in which action is to be taken. All legal requirements in regard to purchases shall be observed.

The school board delegates, to the superintendent or designee, the power to execute contracts for the purchase of goods and services if the value of such goods or services is less than \$20,000.

Bid Specifications (BOE 4.17.1)

All bid specifications shall be written by the district's purchasing agent and shall include required characteristics and quality standards. Specifications shall include, when necessary: required performance, surety, bid, and statutory bond information; compliance with preferential bid law; financial statements; the board's right to reject any or all bids; compliance with all federal, state, and



local laws, ordinances, and regulations; the date, time, and place for the opening of bids; and other items as the board directs.

The board shall avoid negotiation of bid specifications after bids have been accepted and shall correct specifications if they are inadequately written and request new bids. If an error is discovered in the bid specifications, all bids shall be returned unopened, and the project shall be rebid using corrected and/or amended specifications.

Procedure (BOE 4.17.2)

All bids must be submitted to the clerk in sealed envelopes with the name of the bidder and the date of the bid opening plainly marked in the lower left-hand corner of the envelope. All bids shall be opened publicly on the stated date and time. All bidders and other interested persons may be present when the bids are opened.

Bids may be opened by the purchasing agent or other person designated by the board, and such opening shall be witnessed by one other district employee. The bids shall then be arranged in order from low to high before they are presented to the board for action.

Responsible Bidder (BOE 4.17.3)

All bids shall be awarded to the lowest responsible bidder. The board remains the sole judge of whether a bidder is “responsible.” Criteria that may be used to judge whether the bidder is responsible by way of illustration and not limitation, are: financial standing, reputation, experience, prior working relationship with the district, resources, facilities, judgment, and efficiency. The board may investigate whether the bidder is responsible by using information at hand to form an intelligent judgment, such as, but not necessarily limited to, the district’s architect, previous clients of the bidder, their own investigation, or an outside investigation agency.

Withdrawal of Bids (BOE 4.17.4)

Any bid may be withdrawn and/or corrected prior to the scheduled time for opening of bids and no later than two days after the bids have been opened if a non-judgmental error has been made. Any bid received after the published date and time shall not be considered by the board.

Rejection of Bids (BOE 4.17.5)

The board reserves the right to reject any and all bids and to ask for new bids. This reservation shall be specified in the publication or notification of bid letting. The board reserves the right to waive any informalities in or reject any parts of a bid.

Multi-State Purchasing Pools (BOE 4.17.6)

The board may participate in multi-state purchasing pools.

Local Purchasing (BOE 4.18)

The purchasing agent shall make purchases from local vendors when the price, availability of the product and service are competitive with outside vendors for purchases not subject to the bidding law. The board shall not grant preferential bid percentages to local contractors or businesses except as provided by statute.



Requisitions (BOE 4.19)

The purchasing agent shall develop a requisition form to be used by staff members requesting that certain goods be purchased for the district. All requisitions shall be submitted to the purchasing agent by the designated deadline. After a purchase order has been issued, the number of the purchase order shall be recorded on the requisition, and the number of the requisition shall be recorded on the purchase order. After processing, the original copy of the requisition shall be filed in the office of the purchasing agent in numerical sequence. The school or district entity shall not be used to order or purchase supplies, goods, or wares for the personal use of employees. Use of the “school entity” in this manner would include, but may not be limited to, the use of the school or district’s name, letterhead, purchase order, fund, credit card, and/or check.



Purchase Orders and Contracts (BOE 4.20)

The purchasing agent shall develop an order form compatible with the requisition form to be used in purchasing goods and shall be authorized to sign all purchase orders.

Each purchase order shall include a specification of the item which adequately describes the characteristics and the quality standards; a quoted, firm, net, delivered price, whenever possible, and prices shown both per unit and as extended; clear delivery instructions which include time and place; a signature of the purchasing agent and budget account code number; and the appropriate address and telephone number.

All purchase orders shall be numbered in sequence; sufficient copies will be made to meet distribution requirements.

A verbal order, subject to subsequent confirmation by a written purchase order, may be issued only in cases where a bona fide emergency exists. Whenever possible, a purchase order number should be given to the supplier. A confirming requisition/purchase order shall be issued immediately thereafter and clearly marked as such.

Invoices

Invoices are used to pay purchase orders. Packing slips or verification that item(s) have been received must be sent over to the district office before invoices are paid. Invoices are matched with the purchase order. Any pricing differences from the original purchase order will have to be approved by the requesting department and may slow the payment process down.

Sales Taxes

Generally purchases made on behalf of the district are exempt from Kansas Sales Tax. If sales tax has been included, deduct from the invoice. Vendors/contractors may require the district's exemption certificate which can be obtained from the district finance department. The purchasing department will issue a Kansas Project Exemption Certification (PEC) for such project work. It is to be understood that the PEC must be provided to the contractor before work begins.

Payment Procedures (BOE 4.21)

The Superintendent or Chief Financial Officer shall recommend payment to vendors and suppliers for goods and services upon satisfactory receipt of all goods or completion of all services and for which there is a district purchase order number issued as provided for in board policy. The board shall consider payment of bills recommended for payment at regular board meetings except as provided for in policy.

The board may designate one or more employees to pay bills in advance of any board meeting in order to avoid a penalty for late payment or to take advantage of any early payment discount.

Purchasing Authority (BOE 4.22)

The superintendent is authorized to execute contracts on behalf of the district for the purchase of goods and services if the amount is less than \$20,000. The board shall receive reports on any contracts.



Administrative Leeway (BOE 4.23)

In an emergency, the superintendent shall have the authority to make expenditures necessary to prevent additional damage to district property, to keep the schools open or to reopen schools. Emergency purchases shall be ratified by the board at the next regular or special board meeting.

Student Activity Fund Management

Any activity which involves the expenditure of activity funds shall be subject to prior approval of the principal.



Activity Fund Management

The building principals shall maintain an accurate record of all student activity funds in the respective attendance centers. No funds shall be expended from these accounts except in support of the student activity program. No activity account shall have a negative balance. The board shall receive a monthly report on all activity accounts.

All student activity funds will be audited annually at the same time as the general fund budget. All payments from student activity funds shall be made from purchase orders signed by the employee responsible for the fund.

Receipts shall be kept for all revenue deposited into the activity fund of each attendance center. All payments from the activity fund shall be by checks provided for that purpose.

Activity Fund Deposits (BOE 4.24.2)

Activity funds from gate receipts or other sources may be deposited directly into a bank account maintained for this purpose.

Inactive Activity Funds (BOE 4.24.3)

The board will assume control of all inactive activity funds and disburse those funds to other activity accounts or expend the funds as directed by the board. Each student activity fund shall have an employee in charge of the fund. The employee shall be responsible for making a monthly report to the superintendent and the board.

The monthly student activity report shall show opening and closing balances of each fund. The report shall also show the total amount of deposits and an itemized list of expenditures.

[To learn more about state of Kansas guidelines for school activity funds click here.](#)

Expense Reimbursement and Credit Cards (BOE 4.25)

Non-administrative staff use of a district credit card, if authorized by the staff member's immediate supervisor, shall be confined to necessary school business and shall be subject to any guidelines for such use established by the board or district administration. Unless otherwise specified in guidelines established pursuant to this policy, staff members shall retain any receipt(s) for district credit card expenditure(s) and shall provide them to the staff member's immediate supervisor as soon as practicable following the expenditure.

The superintendent may designate administrative and other staff members to whom a district credit card will be issued. The board shall annually prescribe limits and restrictions on the use of district credit cards and shall monitor monthly receipts and reimbursement expenses. In no case will credit card expenditures in excess of \$5,000.00 in one month be authorized for any staff member without the prior approval of the superintendent.

All rewards points or cash back payments earned using district credit cards are district property and shall be either applied to future district credit card purchases or remitted to the district treasurer for accounting and deposit. Accountings of district credit card use shall be provided to the board for review on a monthly basis, and a record of district credit card usage shall be maintained. Expenses



for district travel in personal vehicles or extended travel incurred in the performance of official duties shall be reimbursed in accordance with board policy.

Online Payment Platforms (BOE-1002 4.9.1)

The district does not accept payments from any online payment platforms (including, but not limited to: PayPal, Venmo, Zelle, CashApp, or any other online payment platform) for any school related activities or fundraisers. School district employees are prohibited from accepting any payments or donations via online payment platforms through their personal account for any school related fees, activities or fundraisers.



Travel Procedures

In general, travel guidelines are included in the Board of Education Policy Handbook. This is adopted by the Board as part of district policy on an annual basis. Conference registrations are made by the staff member after approval from the building principal. Travel arrangements related to hotel and airline reservations are made by the staff member traveling using a building or district credit card. Do not use a third party vendor for booking. Book directly through the airline or hotel. Tax Exempt forms can be used if the hotel is in Kansas. Mode of travel will be based on, but not limited to, the availability of transportation, distance and number of persons traveling together. **If the travel is to a location outside of Kansas or Kansas City, an Out of State Travel Request Form must be approved by the Superintendent and Board of Education prior to travel.**

Travel being funded by building general or professional development funds can be approved at the building level and the registration paid for with the building credit card entered by the building secretary. Travel paid by district professional development funds must be approved by the Assistant Superintendent/Curriculum and Instruction and the forms sent to the Education Support Center (ESC) for processing. Travel paid for through grant funds must also be approved by the Assistant Superintendent/Curriculum and Instruction and sent to the Curriculum and Instruction Secretary at the ESC for processing.

Conference registration requests that are **not** submitted prior to the two week deadline may be paid by the employee and reimbursement requested. This process needs to be authorized by the approving administrator.

Certified staff members traveling on district funds will have their hotel prepaid by the district. The authorized amount will be for room and taxes only. Upon checkout, the employee must obtain a copy of the hotel bill with a zero balance showing at the bottom. Reservations are held for late arrival using a district card.

District vehicles and gas cards can be checked out through transportation.

Upon their return, the employee should hand over any reimbursement receipts (parking, receipts for transportation, etc) to the principal or bookkeeper for a Skyward requisition to be entered. Receipts must be attached. Meal expenses on same day trips are not reimbursed. Per diem (for meals and incidentals) is provided for overnight trips at a rate of \$16.66 per meal, not to exceed \$50.00 per day. Expenses (non-meal) for which a receipt was not available will not be reimbursed. Any exceptions to the above must be approved by the Chief Financial Officer or Superintendent.

Travel Expenses

The board shall provide reimbursement for expenses incurred in travel related to the duties of the district's employees when approved in advance by the superintendent. Mode of travel will be based on, but not limited to, the availability of transportation, distance and number of persons traveling together. A first-class air fare will be reimbursed only when coach space is not available.

Requests for reimbursement shall have the following attached: receipts for transportation, parking, hotels or motels, and other expenses for which receipts are ordinarily available. For the authorized



use of a personal car, including approved travel between buildings, staff members shall be reimbursed at a mileage rate established by the board.

Per Diem

All employees, when on official school business and representing Unified School District 266 will be allowed a meal expense of \$50.00 per day, or a portion thereof (\$16.66 per meal) for each meal not offered as part of the official school business. Building Bookkeepers or Principals may enter a Skyward requisition with the staff member as the vendor. Conference registration showing dates, payment, and name needs to be attached. Per diem will not be issued until after travel is complete.

Activity Trips/Excursion Policy (BOE 9.72)

The Board of Education recognizes the educational value of activities that require travel. When approved, expenses will be paid in accordance with appropriate authorization and procedures. Approval of such travel will be defined as: Activity Trips; Excursions to National Competition; and Out-of-State Excursions over 250 miles. The district will not approve any competitions outside the continental U.S.

The use of passenger vehicles to transport students to and from school sponsored activities will only be permitted after ascertaining that the vehicle is reasonably safe, the driver qualified and reasonably competent, and that adequate insurance coverage is in force. Each student being transported shall have a standard equipment seat and seat belt inside the vehicle. The Student Transportation in Private Vehicles form must be completed and properly signed by anyone who volunteers to transport students to and from school sponsored and approved activities prior to the event, as well as authorization from the parent/guardian of all passengers.

Activity trips (BOE 9.72.1.1)

- 1) Approval required by the building principal at least two weeks in advance of the event; the district's Transportation Request is to be completed by the sponsor.
- 2) Expenses will be paid in full for the sponsor(s). In the event the school sponsor is not under a contract and is required to be in attendance, the sponsor will be paid a daily wage equal to the daily substitute rate of pay. Paid expenses shall include a per diem meal allowance, transportation in a district vehicle, lodging and registration.
- 3) For State Business Professionals of America (BPA), the individual BPA organizations at each high school will be required to pay for student fees for competitions. Student expenses for meals, room and board, will not be paid by the BOE. The official sponsors of BPA will have room and board paid for state competition.
- 4) For other organizations/clubs, student expenses paid will include transportation in district owned vehicles, registration and lodging when necessary. Meals will be furnished to students who compete in the final rounds of State competitions.

Participation in National Competition (BOE 9.72.1.2)

- 1) A national competition can be defined through the following description: It is an activity that is KSHSAA sanctioned; the students have qualified for a national level competition as a result of their success at a local and/or state level, and the students' participation could be a direct result of current class participation. Examples include Scholar's Bowl, Science Olympiad, History Day, Math Counts,



Spelling Bee, journalism or yearbook competitions, National Forensic League, Scholastic Art Competitions, National Scholastic Press, and Business Professionals of America.

2) Approval must be obtained by the building principal. Travel costs for each building organization/club must be submitted to the building principal and district level assistant superintendent/superintendent at least four weeks in advance of the event.

3) Expenses for the building sponsor(s) travel expense will be reviewed and approval determined based on budget. The superintendent and/or the assistant superintendent will approve/deny requests once travel expenses have been submitted. For national BPA competitions, and national debate/forensics tournaments, only three sponsors' expenses per high school may be submitted for consideration.

4) The district is not responsible for student expenses for meals, lodging, and/or travel for students to national competition.



Donations and Grant Awards

Items to be funded through a donation from a parent group or other organization must follow district procedures. First, the donation request must be sent to the Board of Education for approval. This is originated by the building principal. Before any purchase can be made, the money will need to be deposited into the building's activity account. This process ensures that the approval process and buying power of the district is utilized to help obtain the best available price. Parent groups cannot obligate the district for a purchase and should not commit to any salesperson regarding items for a school building. **Under no circumstances can an outside organization make purchases using the district's tax exemption number.**

Grant awards shall be remitted to the district and deposited into a grant fund. Please contact your building office or the Finance Department if any questions arise. Following this process allows expenses to be tracked for accountability and audit purposes. Prior to making expenditures from grant money, contact the Finance Department for instructions.



Federal Funds Reimbursement

When Federal monies become available for drawdown the following process shall be followed:

Prior to the 20th of each month, the Chief Financial Officer or designee will submit a Form 240 through the KSDE Common Authentication website. The Form 240 shall only contain requests for reimbursement for the estimated amount of funds to be spent during the next month or to make up the amount for funds expended during previous months yet to be requested for reimbursement. Funds are to be requested by the 20th of the month. All supporting revenue and expense documentation shall be stored (paper or electronically) for the required amount of time as set forth in federal and/or state regulations.

It is intended that all funds requested for draw down during a month shall be expended during the month received and no Federal funds requested on the Form 240 are to be carried over from one month to the next.

In the event of an audit or inquiry, all relevant documentation must be provided during the auditing process.

Identifying and Accounting of All Federal and Title Funds

Maize USD 266 uses an accounting system with line item numbers for revenue and expenses in order to keep all federal funds separate from non-federal funds. Maize USD 266 utilizes function and object codes as outlined in the Kansas Accounting Handbook. This allows for ease of reporting and tracking of expenses.



Appendices

A. Kansas Retailer's Sales Tax Exemptions

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Kansas Retailer's Sales Tax Exemptions



Item	Taxable	Exempt	Comments
Activity Tickets	X		
Admission to Sports Events	X		
Advertising (sale of ads in Yearbook and School Newspaper)		X	Sale of advertising space is exempt – but sale of yearbooks is taxable.
American Field Service Club	X		
Bake Sales	X		
Band Club/Choir Club/Honor Choir/Vocal Club	X		
Banquets (teacher or students)	X		Receipts are exempt if banquet is held at an outside restaurant which charges the tax.
Book Rentals		X	Sales of books are taxable – rental fees are not
Book Sales (new & used) including textbooks	X		
Building Rental		X	
Business Professionals of America		X	
Campus Pride Club	X		
Candy, popcorn, ice cream, flowers, jewelry, cheese, doughnuts, sausage, balloons, tote bags, etc.	X		
Car Wash	X		
Cheerleader Club	X		
Class Clubs (Art, Music, Science, Language Clubs, History, Technology, Computer Lab, English, Industrial Arts, Foreign Language, Environmental, Rodeo, Library, Chess)	X		
Class Clubs (Sophomore, Junior, Senior)	X		
Community Against Destructive Decisions – CADD (community group)	X		
Concession Stands (dances, etc.)	X		
Discount Cards	X		See footnote on page 3
Distributive Education Clubs of America (DECA)		X	
Donations		X	
Drill Team	X		
Entry Fees for participation in sports games or recreational activities		X	As per K.S.A. 79-3603(m)
Family, Career and Community Leaders of America/Home Economics (FCCLA) (formerly Future Homemakers of America)		X	
Fees (Art, Science, Industrial Arts, etc.)		X	Any fee which includes sale of tangible property should report applicable percentage of fee representing tangible property as taxable.
Fellowship of Christian Athletes	X		



Kansas Retailer's Sales Tax Exemptions

Item	Taxable	Exempt	Comments
Forensics Club	X		
Future Business Leaders of America		X	
Future Farmers of America		X	
Graduation Items (announcements, cards, rings, etc.)	X		
Health Occupations Students of America		X	
Health Supplies	X		
History Day Club	X		
Kansas Association for Youth--KAY	X		
Letterman Club	X		
Lock Rentals (separate from locker)	X		
Lyceum Tickets	X		
Meals		X	Occasional sale acceptable. NOT open to public
Meals	X		IF open to public
Motel/Hotel accommodations purchased and paid directly from Board or District Funds		X	
Motor Vehicle Parking Charge		X	
Multicultural Club	X		
Musical Festival Club	X		
Musical Instrument Rental	X		
National Forensics League	X		
National Honor Society	X		
Newspaper Club	X		
Parties (bowling, roller skating, etc.)		X	Only if paid for directly by school and not resold to students.
Party Food Items (in-school and elsewhere)		X	Only if paid for directly by school. If not, sales tax will apply.
Pep Club	X		
Periodicals and Newspapers	X		School newspaper/periodical sales are taxable; sale of advertising is exempt
Pictures (school)	X		
Projects (Art, Home Ec., Industrial Arts, etc.)	X		
Reimbursement for lost or destroyed books, equipment, school property	X		
Renaissance (academic reward system for students)	X		
Sale (isolated or occasional) of School Property		X	
Scholars Bowl	X		
School Dance Tickets (includes out-of-school guests)	X		



Kansas Retailer's Sales Tax Exemptions

Item	Taxable	Exempt	Comments
SkillsUSA - Vocational Industrial Clubs of America (VICA)		X	
Sporting Goods, T-shirts, Shoes, Sports Equipment, etc.	X		
Student Council	X		
Students Against Drunk Drivers/Alcohol-Drug Prevention	X		
Supplies (pencils, notebooks, etc.)	X		
Technology Students Association		X	
Teens as Teachers	X		
Tickets (admissions) for performances by out-of-school performers or in-school organizations, i.e., plays, musicals, concerts, special events and movies, in-school or elsewhere	X		
Towel Rentals	X		
Uniforms	X		
Vending Machine Sales	X		
Yearbook	X		Yearbook sales are taxable; sale of advertising space is exempt

NOTE: "Discount cards" sold by clubs or organizations are taxable for all clubs and organizations, including the exempt clubs. The reason is that the exempt clubs are only exempt for selling products and materials, but a discount card would not fall within the exemption.

Please reference the **KANSAS Business Taxes for Schools and Educational Institutions** (a 34-page publication provided by the Kansas Department of Revenue): [Pub. KS-1560](#) Main website - www.ksrevenue.org

This publication is designed to assist schools, educational institutions, student organizations, PTAs, booster clubs and retailers in understanding how Kansas sales and use taxes apply to the varied activities of an elementary or secondary school, college, technical school or university. It uses common school situations to illustrate the sales and purchases by schools that are taxable and how to properly claim the exemptions available. Information about tax reporting, other taxes applicable to schools and your departmental resources are also included.

Also included is information about how to report and pay the taxes. By law, businesses are now required to submit their Sales and Compensating Use Tax returns electronically. Kansas offers several electronic file and pay solutions through webtax.org.

Use this guide as a supplement to KDOR's (Kansas Department of Revenue) basic [sales tax guides](#), Publication KS-1510, Kansas Sales and Compensating Use Tax and Publication KS-1520, Kansas Exemption Certificates.

This document was reviewed by staff of the Kansas Department of Revenue. If there is a question not answered in the guidance provided, please contact: Taxpayer Assistance Center at (785) 368-8222.



B. Out of State Student Trip Request form

Page intentionally left blank, go to the next page for a link to the form.



Out of State Student Trip Request form



Out-of-state Student Trip Request

Sponsor/Teacher Name(s):
School and Organization/Class:

Email Address:

Number and Names of Students:

Number and Names of Additional Sponsors/Chaperones with Contact Information:

Purpose of Trip: <i>(Include information on educational value, anticipated experiences and/or activities.)</i>	
Trip Location:	
Trip Dates & Anticipated Leave/Return Times:	
Number of School Days to be Missed:	
Proposed Itinerary:	
Proposed Travel Arrangements & Estimated Expenses:	
Proposed Lodging Arrangements & Estimated Expenses:	
Anticipated Meal Expenses:	
Additional Estimated Costs (event registration, activities, insurance, etc):	
Total Estimated Expenses (per student, sponsor, and total cost):	



Submitted by: _____ **Date:** _____

Associate Superintendent's permission to submit for BOE approval: _____

BOE Approval date: _____