



# Hilldale Public Schools Financial Procedures Manual

Hilldale Public Schools

Accounting Office

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## TABLE OF CONTENTS

Introduction-----	page 2-4
Purchasing and Payment procedures-----	page 5
Donor's Choose procedures-----	page 5
Fundraiser procedures-----	page 6
Deposits-----	page 7
Cash advance/start up cash-----	page 7
Gift Cards-----	page 7
Awards & Prizes-----	page 7
Gas purchases-----	page 8
Purchasing card-----	page 8
Trips/overnight/out of state-----	page 9
Traveling with students-----	page 10
Employee travel-----	page 10-11
Site/Department based budgets-----	page 11
Purchasing goods and services-----	page 12
Vendor information & required documents-----	page 13
Bids & Federal Funds-----	page 13

## **INTRODUCTION**

It is mandatory that any district employee or person who may make purchases or collect money utilizing district accounts, must attend an annual workshop conducted by district financial personnel and/or site office managers as Directed by the board of education.

The School Activity Fund is authorized by Section 89 of the Oklahoma School Code as stated:

- A. The Board of Education of each school district shall exercise control over all funds on hand or hereafter received or collected, as herein provided, for student or other extracurricular activities conducted in the school district. Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the School Activity Fund. Deposits of funds subject to the requirements of this section shall be made daily. Disbursements from each of the activity accounts shall be by check countersigned by the School Activity Fund Custodian and shall not be used for any purpose other than that for which the account was originally created. The Board of Education, at the beginning of each fiscal year and as needed during the year, shall approve all school activity fund sub accounts, all sub account fund raising activities, and all purposes for which the monies collected in each sub account can be expended.
- B. The Board of Education of each school district may designate that any of the following revenue be deposited for the use of specific school activity accounts, or to a general activity fund within the school activity fund:
  - 1. Admission to athletic contests, school or class play, carnivals, parties, dances and promenades;
  - 2. Sale of student activity tickets;
  - 3. Concession sales, including funds received from vending concession contracts
  - 4. Dues, fees, and donations to student clubs or other organizations, provided that membership in such clubs or organizations shall not be mandatory;
  - 5. Income or revenue resulting from the operations of student organizations or club projects, provided, such revenue is not derived from the sale of property, supplies, products or other assets belonging to the school district. When approved by the Board of Education, student organizations or club projects may include fund raising activities, the revenues from such activities may be used for the purpose of purchasing goods or services otherwise considered to be general fund expenditures;
  - 6. Deposits for, or collections for the purchase of class pictures, rings, pins, announcements, calling cards, annuals, banquets, student insurance and/or other such personal items; provided the cost of such items shall not be charged against other school funds.
  - 7. Other income collected for use by school personnel and other school related adult functions.

In summary, the Oklahoma Statutes mandate that the local Board of Education must be in control of all public funds collected and expended by a school district. Public funds have been defined by the Attorney General of Oklahoma to include any funds raised by students; funds raised on school property that has not been rented by a

parent support group; funds raised by a parent support group that includes school personnel.

The Board of Education of Hilldale Public Schools is committed to the support of patron participation to benefit the educational goals and student involvement within the district. The Board further supports the philosophy that all funds raised by parent organizations be expended in a timely manner for the benefit of students who are currently in attendance at a respective site or participating in an activity.

**GENERAL REPONSIBILITIES OF**  
**ACTIVITY FUND ACCOUNT SPONSORS – PTO/BOOSTER CLUBS –**  
**SITE STAFF MAKING PURCHASES**

Sponsors, PTO/Booster Clubs or site staff must complete financial procedures training to ensure knowledge and understanding of the proper procedures for operating and maintaining an activity account. No use of activity funds will be allowed until the required training is completed.

Sponsors, PTO/Booster Clubs and site staff are responsible for the following duties depending on the nature of the activity:

1. Work closely with the group and give supervision and guidance to student officers.
2. Keep accurate records for all fundraisers. **ALL Fundraisers must have Board approval** (see forms).
3. Notify the site Administrator/Office Manager when fundraisers begin and end. Complete all fundraiser forms.
4. Organize and conduct student projects and ascertain that all receipts are properly accounted for and deposited with the school office manager. The Deposit Count Sheet (see forms) must be filled out, signed and dated by the sponsor/site staff and another person (2 people), then given to the site office manager for deposit. All activity fund money must be turned in to the individual site office manager on a daily basis.
5. Plan in advance. Determine purchasing needs and present requisitions to the Office Manager/Administrator in time to obtain approval and a PO# from the Accounting office prior to the actual purchase (allow at least 2 days for PO's to be assigned once the Accounting office has received the request). Violations of purchasing procedures can be avoided by following this procedure. (Sponsors/site staff should remember that when purchases are made prior to proper approval, they will be held personally responsible for that purchase - not the activity fund account)
6. To authorize payment on merchandise, sign and date all invoices & packing slips, and receipts. Attach them to the original requisition, with the PO number written on it, then send to the Site Office Manager/Administrator to be sent to the Accounting office. Remember: the accounting office must have at least one of the following (attached to the original requisition) before payment will be processed: An original invoice - an original itemized sales receipt - a letter of purchase or services - AND all proper documentation to verify expense.
7. Field trip transportation costs associated with usage of school vehicles are the responsibility of the activity account.
8. A list of PTO and Booster Club officers must be provided to the Site Office Manager and the Accounting office.
9. Be prepared for an impromptu audit by the District Accounting Office staff.

## **GENERAL RESPONSIBILITY OF THE SITE OFFICE MANAGER**

### **REGARDING ACTIVITY ACCOUNTS**

The site office manager (and/or administrator) may provide "Procedures Manual" training when staff, PTO/ Booster officers are unable to attend the District training. No one will be allowed to sign off on any Activity Account paperwork or receive PO#'s until they have completed the required training.

1. It is the duty of the site office manager to exercise all responsibilities and maintain accurate and up-to-date records for School Activity Fund sub-accounts under their control.
2. Make sure that no activity sub-account operates in a deficit balance.
3. Verify all cash/checks presented to you for deposit at the time you receive them. Stamp or write the account number and site number on the back of checks (example: 841/705). Receipt the sponsor using the "Hilldale Public Schools" pre-numbered receipts. Also make sure there are no blank temporary checks in your deposit. We need every check to have the check writers name, address, phone number, and Driver's License number, State of issue and date of birth.
4. Deposits - All Activity Fund money must be turned in to the individual site office manager daily. Such money shall be receipted to the individual who turns in the money. All monies receipted are to be deposited daily unless the amount is less than \$100. Smaller amounts must be deposited no later than the work week. Copies of the receipts written are to be attached to a copy of the deposit slip and forwarded to the Accounting office.
5. Notify the Accounting office when site fundraisers begin and end. Note on requisitions the name of the fundraiser and send fundraiser deposit tracking sheets with daily deposit slips. Upon completion of fundraisers - send copies of completed fundraiser forms to the Accounting office.
6. Be prepared for an impromptu audit by the District Accounting office staff.
7. Notify the Accounting office of discrepancies, noncompliance, and/or minimal record keeping. The Director of Finance will review the situation and make a report to the Principal/Director for corrective action.

## **GENERAL RESPONSIBILITY OF THE**

### **DISTRICT ACTIVITY FUND MANAGER**

The Accounting office staff and/or the District Director of Finance will provide "Procedures Manual" training to site office managers/administrators/staff, PTO/Booster parent officers. Manuals are available on the District website; printed manuals will be provided to sites upon request.

1. The Accounting office is responsible for maintaining an accurate account of each sub-account within the district.
2. Posts all deposits to proper sub-accounts.
3. Assigns and records Purchase Order numbers.
4. Issues all disbursements: ensures that all sub-accounts do not have deficit balances; notifies the site office manager when funds are not sufficient or does not have the proper documentation attached.
5. Reconciles bank statements each month.
6. Issues a monthly financial report to the Board of Education and submits monthly Activity Account Reports to site office managers.
7. Prepares all activity fund records/reports and presents them to the school district auditors.
8. Available to assist site office managers.
9. Collects non-sufficient funds.
- 10 Works closely with the District Financial Director to resolve discrepancies and answer questions.

## **Purchasing and payment procedures**

### **Determine your funding source – General Fund or Activity Fund**

- **General Funds** are generally local, state and/or federal monies
- **Activity Funds** are obtained through extra-curricular or co-curricular activities

- A. Fill out your requisition completely
- B. Mark the top General fund or Activity funds (see forms)
- C. Once site approval is granted the requisition will be submitted to the Accounting Office for final approval.
- D. Upon approval, you will sent the yellow copy of your encumbered requisition with a PO number.
- E. Once you receive your yellow copy with PO number, you are now approved to make your purchase.
- F. Never make a purchase until you have received your approved purchase order number.
- G. **BILL TO ADDRESS IS ALWAYS: 313 East Peak Blvd. Muskogee, OK 74403**
- H. **SHIP TO ADDRESS IS ALWAYS: 500 Smith Ferry Rd Muskogee, OK 74403**  
**DO NOT ship or bill to your home address.**  
**DO NOT have personal items shipped to warehouse.**
- I. Expenditures not allowed from general fund: Food, Candy, Clothing Items/T-Shirts, Gifts, Awards or Incentives and NON-employee expenses (mileage, lodging & meals) **EXCEPTIONS:** Nurses Office Supplies, Science Lab Experiments, Classroom Instruction (i.e., Home Economics, Family Living, Athletic & Organization Uniforms)
- J. No club activity account can support another club activity account. (Ex. Spanish club cannot support Yearbook.
- K. Sign and date all itemized receipts and/or invoices and packing slips
- L. Write the correct amount to be paid on the requisition
- M. Activity fund – Attach signed and dated ITEMIZED RECEIPTS and/or invoices and packing slips to the original Activity Fund requisition
- N. Send all paperwork to the District Finance office for payment
- O. Remember for payment to be processed, the Finance office must have at least one of the following signed and dated items: original invoice, itemized sales receipt, letter of purchase, event flyer listing cost and/or all proper documentation to verify the expense

## **Donor's Choose Procedures**

Donor's Choose is a nonprofit organization that helps public school teachers fund a project of their choice.

First, fill out a fundraiser form and attach draft page from Donor's Choose website. Submit the fundraiser to the Site Administrator for approval. Once your fundraiser has been approved then you will be able to finalize your Donor's Choose page and make it "Live". Once your Donor's Choose fundraiser has been fulfilled, send pictures and a report of all items received to the Accounting department.

## **Fundraiser Procedures**

- A. All Fundraisers MUST be Board approved BEFORE the fundraiser begins**
- B. Note: The Fundraiser Form must be submitted to site.
- C. Fill out the Fundraiser request form completely - be specific with information. E-mail the request to your Site Office Manager
- D. The Site Office Manager will then submit the fundraiser form to your Principal/Director for approval
- E. The Accounting office will review the form and then forward the form to the Superintendent.
- F. Upon approval by the Superintendent, the Accounting office will either approve the fundraiser or add it to the next board agenda.
- G. The Office Manager will notify the sponsor/staff that the fundraiser has either been approved or was not approved
- H. Any money that is going to funnel through an activity account, even non-profit money - should have an approved fundraiser
- I. All fundraisers must be board approved, this includes any Donors Choose fundraiser that an employee wishes to create. We do not allow Go Fund Me or Snap Raise fundraisers. Special approval will be required for this type of fundraiser.

### **How do I begin, track and receipt a board approved fundraiser?**

- A. Notify your Site Office Manager that you are starting your approved fundraiser
- B. Fill out requisitions and obtain PO#'s for fundraiser vendors
- C. If you will be needing event "start up cash" you will need to fill out a requisition in your name and the "Cash Advance" form - write "start up cash" and the name of the fundraiser event on the form - your Site Office Manager will send these forms to the Accounting office so a PO# can be assigned - in order to receive a "start up cash" check, all original paperwork must be received at the Accounting office in a timely manner
- D. When collecting checks make sure the check is made out to Hilldale Public Schools
- E. All funds collected must be receipted and deposited into the school activity fund account
- F. All items purchased should be expended and coded through the school's activity fund
- G. NEVER use cash collections to purchase additional supplies and materials, NEVER pay a person with cash, plan ahead and have PO's in place
- H. When money is being collected from students it is the teacher/sponsor's responsibility to inform students, at the beginning of each fundraiser/event, that should the teacher/sponsor be absent or unavailable to collect their fundraised/classroom money, they are to turn all funds in to the site office manager or a site administrator (each site will have a plan set at the beginning of each school year)
- I. Tracking- It is recommended that you start a notebook to help you track your fundraisers - set up dividers for each fundraiser and keep copies of requisitions, receipts, invoices - any paperwork that will help you keep an accurate tracking for each fundraiser
- J. At the completion of your fundraiser, you must turn in a copy of your Profit/Loss Report to your Site Office Manager who will send a copy to the Accounting office for Auditor review

## **Deposits**

- A. Fill out the Deposit Count Sheet completely - Activity Account Name - Date - Activity Account Number - Source of Funds (fundraiser name, donation, lost book, field trip, etc.)
- B. List coin amounts with subtotals - list currency amounts with subtotals - list check amounts with subtotals - total your deposit
- C. Your signature is required along with a witness signature
- D. All collected Activity Fund money must be turned in to the Site Office Manager on a daily basis using the Deposit Count Sheet
- E. Hand carry the Deposit Count Sheet and money to your Site Office Manager. Do NOT let students take money to the office.
- F. Your Site Office Manager will verify your totals - write you a receipt - and take your deposit to the bank

**DO NOT leave money on the office manager's desk!**

## **What should I do with deposits/money I collect for an event outside the school day?**

- A. PLAN Ahead - make arrangements with your Site Office Manager/Administrator to check out a locking bank bag.
- B. Fill out your Deposit Count Sheet and put your collected money along with the Deposit Count Sheet in your Locking Bank Bag
- C. **Make arrangements with Site Administrator to bring money to his or her office safe to be locked up.**

## **Cash Advances/Startup cash**

Request for "start up cash" will be made on the "Cash Advance" form. You will need to note on the form that it is a request for "Start-Up Cash" and list the event or reason for the request.

A "Cash Advance" form and requisition must be completed in order to obtain a PO#. All itemized receipts and invoices MUST be signed/dated and submitted in a timely manner and all unused cash MUST be re-deposited into the activity account in which it was obtained.

(Reason's for startup would be Book Fairs, Concessions, fundraisers that will require change.)

## **Gift Cards**

Gift cards may not be purchased through General or Activity funds.

## **Awards/Prizes**

Monetary cash awards/prizes will be capped at three checks/payments per event with an individual cap of \$250. Any prizes awarded in addition to the three checks must be purchased merchandise. Each winner will be asked to complete and sign awards voucher.



## **Gas purchases**

- All gas purchases will be put on the school Purchasing card
- A requisition made out to Security Bank Card with a PO number must be established prior to the departure travel date.
- Requisitions must include names, dates, location and reason for travel.
- A signed detailed receipt must be turned in to the admin office.

## **P-CARD-purchasing card**

**A Purchasing Card is credit card that enables employees to purchase authorized goods and services on behalf of Hilldale Public Schools.**

**The Purchasing Card works like any other credit card.**

- **Purchasing cards can only be checked out by site administrators.**
- Purchasing cards can be used anywhere VISA is accepted, except for unauthorized vendors that have been specifically blocked from use by Hilldale Public Schools. Any vendor from whom you currently purchase goods should be considered a potential vendor of the Purchasing Card.
- The purchasing cards are NOT for personal use or unauthorized purchases.
- The cardholder must notify the Accounting office immediately if they have lost the card or the card is stolen.
- Hilldale Public Schools reserves the right to cancel any card at any time. Cardholders who misuse the Purchasing Card may be subject to disciplinary action, legal action, and/or termination.
- The Site Administrators are responsible for keeping track of how the card is used, and for keeping it safe. And just like any credit card, you should protect against fraudulent use of the card.
- You must keep the original receipts for ALL purchases made with your Purchasing Card. Specifically, be sure to keep original, itemized cash register tapes, invoices showing detail of items purchased, or other relevant documentation.

## **Trips – (Out of state/overnight travel packets)**

**Plan ahead** – know your schedule and plan accordingly for overnight trip approval. If you have a contract or an agreement for your trip it will need to be board approved 45-60 days before your scheduled leave date. Overnight trip arrangements will need to be made 45 days prior to or your trip and Out of state trip arrangements will need to be made 60 days prior to your trip or it could be cancelled.

Upon Superintendent and/or Board Approval you will be required to meet with and provide the District Office with the following information as a Travel Packet

- Student Roster
- Student Checklist
- Meals Agenda w/estimated cost
- Transportation schedule (if taking a district vehicle provide a list of who will be traveling in each vehicle) – provide details if using other transportation
- List of district paid hotel room occupants – by room
- Event Agenda
- Emergency contact information including phone numbers
- General information sheet for parents/students – Group Supervision – Cell Phones – School & Homework, etc.
- Make sure Activity Account balances are adequate and travel expenses will not exceed the balance available (including any emergency financial expenses)
- In order to reserve a district credit card – you will have to have an assigned Purchase Order number – site administrator will check out card and bring to you and attach a copy of the Travel Packet information
- If requesting a "Cash Advance" – you will have to have an assigned Purchase Order number and fill out the Cash Advance form
- Parents, guardians or volunteer adults who will be traveling with our students will be required to have a background check completed – this can be done at no cost with your site School Resource Officer
- Family members and/or non-employees should make travel arrangements other than District vehicles

Fundraised Monies collected will not be refunded to parents/students. The intent of the fundraiser is to earn money to help pay for the student activity/trip. ANY/ALL money collected for a fundraiser does not belong to the student/parent – it is the property of HPS. Make sure you identify the fundraiser activity and spell out this information on ALL receipts.

If a parent pays directly for student activity/trip costs, make sure you identify this information on ALL receipts, as a direct parent payment MAY be refunded (with special circumstances and approval).

All out of state and/or overnight activities/trips MUST include travel contracts, with a "drop-out" deadline, as many of our trips require deposits paid based on the number of students listed on our travel contracts (approved months in advance). Any students who drop out at the last minute and request a refund would ultimately create a deficit to your activity account and there is not enough money left to cover the costs. This "drop-out" deadline will be required for ALL future trips.

## **Traveling with students**

Traveling with students must be approved prior to the date of the trip and all PO's must be set up. A detailed trip packet must be submitted for approval by the Superintendent. All overnight/out-of-state travel must meet with the Accounting office prior to commencement of travel to review the trip packet. Upon completion of the trip, all receipts must be signed, dated and turned in with requisitions.

Receipts - all original itemized receipts (signed & dated) are required for payment.

Gratuities up to 15% is allowed for tips.

## **District employee travel (without Students)**

Employees on all official school business that require traveling expenses must obtain authorization from the employee's supervisor and the Superintendent of Schools by turning in a requisition for reimbursement.

The Superintendent or principal may charge various activity accounts for expenses incurred for school activities and professional meetings, clinics, etc.

### **A. Expenses**

1. Travel status commences when employee leaves Hilldale or authorized point of departure and ends when employee returns to Hilldale.
2. Overnight travel is required for meal per diem reimbursement.
3. A requisition with a PO number must be established prior to the departure travel date for reimbursement upon completion of trip.
4. A travel reimbursement form must be turned in along with any corresponding receipts upon completion of trip.
5. An official event agenda must be attached to the reimbursement form to qualify for meal per diem.
6. Per diem reimbursement for meals does not apply when traveling with students.
7. Other expenses incurred by employees such as car rental, taxi service, parking, etc. will be handled on a receipt basis.

### **B. Meals**

Per diem meal expenses may be approved for reimbursement only if overnight travel is required. Itemized meal tickets/invoices are not required for per diem allowances. Per diem is based on a calendar day.

An agenda must be attached to the reimbursement form to qualify for meal per diem. No per diem for meal expenses will be paid for meals which are included with registration.

Specific leave dates and times must be included on the reimbursement form to qualify. Current IRS reimbursement rates will be used.

See: [www.gsa.gov/travel](http://www.gsa.gov/travel)

**C. Lodging**

Reimbursement for lodging may be authorized for nightly rates at the discretion of the Superintendent. Direct billing through HPS for lodging payment is preferred. All claims for reimbursement must be accompanied by valid receipts showing printed name and address of business. If lodging is requested, an itinerary and/or schedule is required in advance.

**D. Transportation**

Standard IRS mile reimbursement rates will be used and may be authorized for the owner of the vehicle, if performed by conveyance other than that owned by Hilldale Public Schools, [www.irs.gov](http://www.irs.gov).

Odometer reading must be listed for additional mileage included as vicinity travel. Air, bus, or rail tickets may be reimbursed (after the date of travel) or purchased directly by the district. Gas, oil, turnpike charges, and parking fees are not reimbursed when a mileage allowance is paid.

If travel is performed by school-owned conveyance, reimbursement for necessary gas, oil, turnpike charges, and repairs purchased from personal funds may be authorized. All claims for reimbursement must be supported by valid itemized receipts.

**E. Out-of-State Travel**

All out-of-state travel by district employees must have prior School Board approval.

**F. Registration**

Reimbursement for registration fees, or equivalent, may be authorized. Original itemized invoices are required.

\*The school district will not pay reimbursement for food, lodging, or other expenses if the individual is receiving reimbursement from another agency.

If the individual receives reimbursement from the district and subsequently receives the same or a portion of the same reimbursement from that agency, the individual will return to the district that portion of the reimbursement which was paid by that agency.

**Site/Department based budgets**

Site/Department based budgets may be established through the General Fund at the beginning of each fiscal year based upon availability of funding. The amount designated to each site/department budget will be an established amount as determined by the Superintendent or an amount per student based upon the average daily membership from the preceding school year. This funding must be used to purchase instructional related equipment, supplies, and materials as allowed by State Statute or school code. The District will make the initial acquisitions for the site. The site will be responsible for upkeep and maintenance of the equipment, supplies, instructional material.

## **Procurement-Purchasing Goods and Services**

1. Authority to Purchase – The Board of Education authorizes the Superintendent to establish procedures for the procurement of supplies and services in accordance with federal and state law, responsible purchasing practices and this policy. The District's purchase of goods or services is contingent upon availability of funding. All non-salary related debts and/or financial obligations of the District shall be incurred as authorized by and process in accordance with this policy and corresponding purchasing procedures.
  - a) The Hilldale Board of Education in regular, special, or emergency session is the only entity which can bind the district to a purchase of goods and services.
  - b) The Board of Education will duly appoint purchasing officer(s).
2. The District will have internal control systems to provide reasonable assurance that it is managing federal financial assistance programs in compliance with applicable laws and regulations as directed by the State Department of Education. Methods and procedures will be in place to minimize the time elapsed between the transfer of funds from the State and the disbursement of these funds by the District.
3. Whenever possible the Superintendent will provide a formal request for quotes or accept bids for goods or services that will be purchased with grant funds. Goods and services received in consideration for grant funds will be monitored and careful consideration will be provided as to the quality of the goods received and/or the performance of services rendered prior to the District entering into future contracts for goods and services.
4. **The District's criteria for purchasing all items and services shall be:**
  - a) Best possible quality
  - b) Lowest possible cost
  - c) Specifications of the User
  - d) Availability of products or services
5. **Purchasing Procedures for the General Fund**
  - a) The staff initiates a requisition.
  - b) **New vendors will require contact info, W-9 and non-kickback form.**
  - c) Requisitions must be approved by the site principal, administrator, or director.
  - d) The approved requisition is presented to the Superintendent for approval.
  - e) The signed requisition is submitted to the Encumbrance Clerk who will determine that the encumbrance will not exceed the balance of the appropriation to be charged.
  - f) The yellow copy of the requisition will be returned to staff member.
  - g) The encumbrance or purchase order may be used as the authority to complete the purchasing process.
  - h) Encumbrances must be submitted to the Board of Education in the order of their issuances on a monthly basis, subject to a monthly business cycle cut-off date. (DETERMINED BY THE BOARD OF EDUCATION)
  - i) Approved encumbrances shall be listed in the minutes of the Board Meeting, by the minute's clerk.
  - j) After satisfactory receipt of the goods or services, the purchasing officer(s) shall deliver the encumbrance and all supporting documents, including a non-kick-back statement (if required) and signed delivery receipt to the encumbrance clerk who shall certify the bill for payment.

## **Vendor information & required documents**

Vendors and suppliers wishing to do business with Hilldale Public Schools must be registered through the Accounting Office of the Board of Education. A list of approved vendors and suppliers will be maintained at the Board of Education.

Information that may be required to set up a new vendor or to update a vendor file:

- a. W9 Form or Tax ID Information
- b. Supplemental Contract
- c. Background Check
- d. Notice to All Short-Term Workers
- e. Contractor Statement of Assurance
- f. General Liability Insurance Coverage
- g. Workers Compensation Insurance Coverage (Sole proprietors must register with the Department of Labor)
- h. License/Permit Information (City and State) - if applicable

## **Bids**

No contract involving an expenditure of more than \$50,000 (\$100,000. after November 1, 2021) for the purpose of constructing a building or making any improvements or repairs to school buildings shall be made except upon sealed bids in accordance with the Public Competitive Bidding Act of 1974, OKLA. STAT. tit. 61, § 101 et seq. (the "Act"). The Act does not prohibit the district from erecting a building or making improvements on a force account basis. The term "force account" means the purchase of necessary materials and the use of the district's regularly employed staff to provide necessary labor.

## **Federal Funds**

All purchases with federal funds will be made in accordance with the specific requirements associated with those funds (i.e., child nutrition, Title I, grants, etc.). These expenditures must be made in accordance with the Uniform Guidance, when applicable. Reference: 61 OKLA. STAT. §103, 70 OKLA. STAT. §9-109