



WESTERN PLACER UNIFIED SCHOOL DISTRICT

2020-2021
BUSINESS OFFICE
PROCEDURES MANUAL

WPUUSD Business Office Procedures Manual

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SECTION 1

BUSINESS OFFICE ROLES

BUSINESS OFFICE STAFF AND RESPONSIBILITIES

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Assistant Superintendent of Business Services & Operations

Budget development, administration and long range financial planning for the District,
administration of the overall facilities and operations of the District

Carrie Carlson 434-5095 ccarlson@wpusd.k12.ca.us

Director of Business Services

Budget, financial reporting, Escape oversight, position control budgeting, supervision of
Business Office functions, attendance, audits, purchasing

Brooke Barker 645-6350 bbarker@wpusd.k12.ca.us

Business Administrative Assistant

Maintain website, Business Office supply ordering, School Safety Plans, manage District
Wellness accounts and policies.

Business

Business Office Fax: 916-645-5295

Tammy Sommer 645-6387 tsommer@wpusd.org

Account Technician II

Accounts Payable: Staples, Burkett's and Office Depot; user set up for Staples and
Burkett's; print and fax purchase orders

Evelyn Keaton 645-6387 ekeaton@wpusd.org

Account Technician II

Credit Card and CAL Card; Accounts payable: Administration, Business Office, Educational
Services, Special Education, English Language Development, Personnel, Transportation,
Technology, Custodial, Maintenance, Facilities; Contract Maintenance; Budget Transfers;
Expenditure Transfers; PARS Calculations; New vendor setup and 1099's; Payables and
Deposits

Elide Castillo 645-6387 ecastillo@wpusd.org

Account Technician II

Accounts payable and budget monitoring for Support Services, attendance reporting, bus
tickets, Cafeteria budget monitoring, reimbursement, invoices, MAA reporting, postage
charges, input budget transfers and expenditure transfers, stock to vehicle, sales & fuel tax
reports, petty cash , Athletic and Field trip billing

Payroll

Payroll Fax 916-645-5141

Debbie McKinnon 645-5131 dmckinnon@wpusd.org

Payroll Technician

Classified payroll, health benefits, 403(b), 457, STRS, PERS, medical and dependent care reimbursement, address changes, name changes

Rhia Zinzun 645-5131 rzinzun@wpusd.org

Payroll Technician

Certificated payroll, payroll docks, garnishments, health benefits, 403(b), 457, STRS, PERS, medical and dependent care reimbursement, address changes, name changes

Sylvia Corona 645-5131 scorona@wpusd.org

Payroll Technician

Bus driver payroll, Classified Supplemental payroll, health benefits, 403(b), 457, STRS, PERS, medical and dependent care reimbursement, address changes, name changes



SECTION 2

PURCHASE ORDERS

PURCHASE REQUISITIONS & PURCHASE ORDERS

See the Escape Requisition Manual for detailed information regarding how to enter requisitions.

Keys to Success:

Include the name of the person that the order is for in the Requisitioner field.

Purchase Orders for conferences and/or workshops must include:

- Name of the conference/workshop
- The dates of the conference/workshop
- Where the conference/workshop is being held
- Who is going to the conference/ work-shop
- Copy of the flyer/agenda announcing the workshop

If a detailed list of the items being ordered is on a separate sheet, please state “see attachment” in the Description field of the Items tab, and attach a scanned copy to the Attachments tab. ****ALL ATTACHMENTS MUST BE SCANNED AND ATTACHED TO THE REQUISITION IN ESCAPE****

Requisitions with 10 items or less must list each item in the requisition. For requisitions with more than 10 items, you may choose to use an attachment detailing the items to be ordered.

The practice of hand-carried purchase orders is acceptable at vendors who specialize in a specific type of product (Lowe’s, Lakeshore Learning, Staples), but are not allowed for vendors that offer wide variety of products (Target, Safeway, etc.) The exception to this is a hand-carry with a list of specific food items to be purchased at Safeway in specific cases. (such as Foods and Nutrition teacher) Hand-carry purchase orders must be used within 30 days. *All hand-carry purchase orders must be \$150 or less.*

Please forward all invoices to the Business Office as soon as possible.

Expedited Purchasing

The district office has set up web based purchasing with a few suppliers that have been able to provide behind the scenes technology which mimics the purchase order process; thus, a PO in Escape is not necessary. Items typically arrive within 24 hours of the online order being approved. Currently, we are able to order online from:

Staples	www.staples link.com
Burkett’s	www.yourofficehero.com

For individual items greater than \$150, a purchase order will need to be used.

Paper Purchase

In order to lock in a competitive price, WPUUSD makes large paper purchase from Burkett's. The paper is warehoused by Burkett's and is available to order online. The paper is typically delivered within 24 hours after the online order is approved.

Points to Remember:

Administrative Regulation 3310 states that only the Superintendent or designee has the authority to approve the expenditure of District funds. Without this approval, the District is not obligated to make a payment to a vendor.

Confirmational orders are not acceptable. Please do not place an order and then generate a purchase order after the invoice or merchandise is received.

Categorically Funded Purchase Orders

Categorically-funded purchase orders are subject to the same procedures as non-categorically funded purchase orders. However, on most categorically funded purchase orders, approval from the Deputy Superintendent of Educational Services is required. Please allow time for this extra step.

The Resource Code of the account string is typically the indicator if approval from the Deputy Superintendent of Educational Services is required. The following are the resource codes currently used by the District's sites:

Resource Code	Description	Approval	
		Yes	No
0000	General		X
0102	MAA		X
0800	LCFF Supplemental	X	
1100	Lottery		X
3010	Title I	X	
3550	Voc Ed (Carl Perkins)		X
4035	Title IIA Teacher Quality	X	
4203	Title III Limited English	X	
7010	Ag Incentive Grant		X

NEW VENDOR SETUP

If you want to enter a requisition for a vendor that is not currently in Escape, you will need to complete a **New Vendor Setup Request** form. It is important to have all fields on this request form completed. Have the vendor complete a **W-9 form** and send back to you. *When you have both forms you can e-mail them to:

accountspayable@wpusd.k12.ca.us.

It is the responsibility of the Site Requestor to make sure the vendors know that ALL invoices should be sent to the District Office. They can be mailed to:

**Western Placer Unified School District
Accounts Payable Department
600 Sixth Street, Suite 400
Lincoln, Ca. 95648**

The information on the W-9 Form is used to complete 1099 Forms at the end of the year and the vendor must indicate their federal tax classification by checking the appropriate box on the W-9. The W-9 is required for the new vendor to be set up.

*It is important that you, the requestor, send the forms to Accounts Payable in order to avoid outside companies requesting to be added as a vendor when we are currently not doing business with them. Please make sure to include your name as the “**Requestor**” on the form. This way we will know who to contact once the vendor is added.



WESTERN PLACER
UNIFIED SCHOOL DISTRICT

New Vendor Setup Request

Required Information – To Be Completed by Site Requester

Date: _____

Site Requestor: _____

Vendor Name: _____

Remit to Address: _____

City: _____ State: _____ Zip: _____

Order Desk/Purchasing Email Address: _____

Vendor Category: ☐ Material/Supplies ☐ Services (including in-house trainers)
☐ Conference/Workshop ☐ Other _____

Vendor Phone: _____

Vendor Fax: _____

Optional Information

Vendor Contact: _____

Email Address: _____

Website: _____

Additional Information: _____

REQUIRED ATTACHMENT: W-9 Filled out and signed by the vendor.

When complete – Send to
accountspayable@wpusd.k12.ca.us

Interoffice Mail: Mail to District Office, Business Office

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number								
				-				
or								
Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

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

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

Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if he or she stays in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

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

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

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(ii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 6832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

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

Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

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

¹ See Form 1099-MISC, Miscellaneous Income, and its Instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS Individual Taxpayer Identification Number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ¹
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))	The grantor ¹
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 9832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i) (B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, *Identity Theft Prevention and Victim Assistance*.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



SECTION 3

BUSINESS FORMS

REIMBURSEMENT APPROVAL FORM

The RAF may be used in those instances when processing a purchase order is not practical or if a particular vendor does not accept purchase orders. The RAF should generally be used as a last resort, not as an alternative to the purchase order process.

Keys to Success:

Please fill out all sections, *in ink*, as completely as possible. Full vendor information is critical for payment and research purposes.

The RAF must receive fund certification and approval by the site administrator prior to the purchase. The RAF must include the account string that the purchase will be charged to.



WESTERN PLACER
UNIFIED SCHOOL DISTRICT

Reimbursement Approval Form (Site RAF)

This form *must* be completed and approved before items are purchased. RAF and *original receipts* must be attached to completed Employee Expense Reimbursement Form.

Name: _____ Site: _____

Vendor: _____

Amount: _____

Description of item(s) to be purchased:

Area/Location/Program where item(s) will be used:

Reason for making purchase rather than submitting purchase order:

Funding Source (Include account code below.): _____

Requestor Signature _____

Date _____

F	I	D	R	E	S	C	Y	O	B	J	T	S	O	G	O	A	L	F	U	N	C	S	C	H	L	1	L	2	L	3
:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

To be completed by site office.

Funds Available? ☐ Yes ☐ No _____
Initial

RAF Approved? ☐ Yes ☐ No _____
Initial

Site Administrator _____

Date _____

Assistant Superintendent, Educational Services (if necessary) _____

Date _____

Director of Technology If Technology--need Director of Technology's signature _____

Date _____

EMPLOYEE EXPENSE REIMBURSEMENT FORM

The Employee Expense Reimbursement Form is used for those expenditures that cannot be reasonably documented on a purchase order or other contractual document. Examples of those expenditures are mileage claims, expenses related to travel, conferences, and meetings.

Keys to Success:

Please fill out all sections, *in ink*, as completely as possible. Full vendor information is critical for payment and research purposes. Employee Expense Reimbursement form **must include the account string that the purchase will be charged to.**

Please turn in mileage claims on a **monthly basis** and include back up for the miles traveled. This can be a Google Map printout, an address or a flyer to a conference attended.

Submit **original** receipts for expenses associated with travel, conferences and meetings. **All receipts should be taped flat to an 8 ½ x 11" piece of paper in order to scan in to Docstar. Please do not staple or tape the pages together.**

Mileage is now reimbursable at 57.5 cents per mile. This rate is subject to change based on the IRS guidelines.

Meal Limitations – Breakfast/\$12; Lunch/\$15; Dinner/\$30.

If the employee is to be reimbursed for the purchase of anything other than mileage, parking or bridge tolls, a preapproved RAF must be attached to the Employee Expense Reimbursement Form.

Incomplete Employee Expense Reimbursement Forms will be returned not processed.



WESTERN PLACER
UNIFIED SCHOOL DISTRICT

Employee Expense Reimbursement

Name: _____
 Site: _____
 Address: _____

Vendor #: _____
 Amount \$ _____

	FD	RESC	Y	OBJT	SO	GOAL	FUNC	SCH	L1	L2	L3	Amount
1												\$
2												\$
3												\$
4												\$
Total												\$

Date	From	To	Miles	Meals *	Other	Explanation
Totals						

**Meal Limitations-Breakfast/\$12; Lunch/\$15; Dinner/\$30
 I hereby certify the above to be a true and accurate account of my employment and the actual necessary travel expense incident thereto for the period indicated. I also certify that I am not receiving compensation or reimbursement from any other project sponsored by the federal government or with funds for the same time period named above. All original receipts are attached. No reimbursement will be made without a receipt, except for mileage.*

57.5 cents/mile	
Meals/Other	
Total Expenses	

ATTACH RECEIPTS WITH TAPE ONLY. NO STAPLES!

If Technology – need Director of Technology's signature

Signed: _____
 Approved By: _____
 Technology Director's Signature: _____
 Business Office Approval: _____

Date: _____
 Date: _____
 Date: _____
 Date: _____

CREDIT CARD PRE-USE APPROVAL FORM

Keys to Success:

Please fill out all sections, *in ink*. Send the original completed form to the Business Office.

Approval by the Business Office is required prior to any purchase. When approved by the Business Office, the form will be returned to requester with a signature and the credit card number.

Credit cards are to be used by Authorized Staff ONLY. The school site secretary is an authorized staff member.

A copy of the complete Approval Form must be returned to the Accounts Payable Department with all backup attached within one week of purchase.

Alternatives:

If you prefer, and the purchase is no more than \$250, you can pay for all expenses yourself and be reimbursed. Prior approval from your principal or supervisor is required and proper forms must be completed and submit.



WESTERN PLACER
UNIFIED SCHOOL DISTRICT

Credit Card Pre-Use Approval Form

Failure to obtain prior approval from the Business Office for each credit card use may result in personal financial responsibility. Send original completed form to Business Office for consideration. You will be notified when approved.

I am requesting the approval of the Business Office to make the following charge on the District credit card:

Name: _____ Site: _____

Vendor: _____

Amount: _____ Anticipated date of charge: _____

Description of Item(s) to be charged:

Area/Location/Program where item(s) will be used:

Reason for using credit card rather than purchase order:

Funding Source (Include account code below.):

F	D	R	E	S	C	Y	O	B	J	T	S	O	G	O	A	L	F	U	N	C	S	C	H	L	1	L	2	L	3
:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

Requestor's Signature _____

Date _____

Site Administrator Signature _____

Date _____

Business Office Authorized Signature _____

Date _____

TRAVEL AND CONFERENCES PROCEDURES

1. Request purchase order from school secretary at least four (4) weeks prior to conference.
2. Request purchase order from school secretary for hotel reservations. Have the hotel fax an estimate of charges for the dollar figure on the purchase order.

With our check schedule, checks are delayed by two weeks, making it imperative that you **PLAN AHEAD** for all travel-related expenses.

POSTAGE REQUEST FORM

This form is self-explanatory. Please allow ample time for the order to be filled.

Fax the completed form directly to the post office. No purchase order is necessary.

Please fill out all sections, *in ink*.

LINCOLN POST OFFICE
200 GATEWAY DR. LINCOLN, CA 95648
(916) 434-8144

STAMPS BY FAX
(916) 434-8159

You may request a particular stamp item/design, but we reserve the right to substitute if the requested item/design is not available or is not in stock. Please have a check (do not pay by cash) made out to "POSTMASTER" ready for your carrier upon delivery. If your office is closed between 8:30 AM and 17:00 PM, please note other delivery arrangements on this form.

Please make additional copies of this form as need for the future stamp orders.

PLEASE COMPLETE THE ORDER FORM BELOW

NAME _____ TOTAL COST _____

COMPANY NAME _____

STREET ADDRESS _____

TELEPHONE NUMBER _____

ITEM DESCRIPTION	PRICE	QAUNTITY	COST
55c Forever Stamp Coil of 100 1 st Class Rate	\$55.00		
55c Forever Stamp Bklt of 20 1 st Class Rate	\$11.00		
35c Post Card Stamp Coil of 100 1 st Class Rate	\$35.00		
35c Post Card Stamp Sheet of 20 1 st Class Rate	\$7.00		
Priority Mail Stamp (each)	\$7.35		
Express Mail Stamp (each)	\$25.50		
Each additional ounce Stamp 1 st Class letter 15c sheet of 20	\$3.00		
1 oz International Stamp (each)	\$1.15		

DEPOSIT FORMS

The Deposit Forms are standardized districtwide.

Keys to Success:

Please fill out all sections of the Deposit Form in ink. Send the original completed form to the Business Office.

Provide a brief description of the deposit, the account in which the deposit is to be made, and the exact dollar amount of the deposit.

You only have to write the two-digit L1 number in the account space if there is no change from the code at the top of the Deposit Form.

Please make a separate deposit for any checks that come back and are re-deposited. Write "Re-Deposit" on the form.

The Deposit Form can be provided to sites by email in the excel format.

Important Note: CRITICAL

Please ensure that all money deposited at the bank is accounted for on the deposit slip. This includes checks, cash, and coins. PLEASE CHECK YOUR ADDITION!

Send the completed Deposit Form to the Business Office immediately after the deposit has been made. Do not send the Deposit Form prior to actually depositing the funds. Please include the Budget Transfer form.

EXAMPLE ELEMENTARY

EVELYN KEATON
DISTRICT OFFICE

I HAVE MADE THE FOLLOWING DEPOSIT: 01-0000-0-8699-00-1900-4100-XX1-____-000-00

DESCRIPTION	ACCOUNT	AMOUNT

TOTAL DEPOSIT:

DATE:

BY: _____



SECTION 4

PAYROLL

PAYROLL

Classified Overtime

The appropriate site and/or program administrator shall pre-approve all classified overtime. If overtime compensation is to be paid out of a District account, then preapproval in the form of an email must be secured from the Business Office. Overtime without prior approval will be charged to the site.

Hours worked beyond eight hours in a day or forty hours in a week are considered overtime. Compensation is at one and one-half times the regular rate of pay.

Timesheet Procedures

- Timesheets must be completed in blue or black ink.
- Name must be completed, along with position and site worked at.
- Make sure the dates worked are correct
- All time worked is to be entered in the correct format using the Chart of Decimal Equivalents of Minutes (on back of timesheet)
 - 1 hour and 45 minutes = 1.75
 - 1 hour and 20 minutes = 1.34
- Signatures are required! If a timesheet is turned in without the signature of both the employee and administrator, it will be returned.
- All site coding must be completed before submitting to Payroll. Do not send timesheets with notes telling Payroll to ask other departments for codes. Please make those calls to the appropriate departments before submitting, or submit timesheets to appropriate departments early enough for them to complete by payroll deadlines.
- If Payroll doesn't understand the timesheet regarding hours worked, or if anything is incorrect on the timesheet, it will be sent back to the site for correction.
- Please submit the timesheets in a timely manner so our employees are paid on time. Late timesheets will not be accepted! **Timesheets are due at 3 p.m. on the 26th of each month, unless instructed otherwise.**
- Stipends and class size overage should be on Stipend forms and Class Size Maximum forms, not on regular timesheets. Please make sure the overage forms are for the current school year as the amounts are specific to that year.

- Timesheets, Stipends and Class Size Overage forms are all now available on the District website. From the home page, select Departments-Business Services-Forms.

Whenever a classified substitute is called in, please ask if he/she is a first-time substitute. If so, please send them to the Personnel Office so they can fill out the necessary paperwork for payroll purposes.



SUPPLEMENTAL TIMESHEET

*SUBMIT SEPARATE TIMESHEET FOR SEPARATE JOBS AND/OR SEPARATE SITES. *COMPLETE IN BLUE OR BLACK INK
*PAY PERIODS ARE THE 26TH-25TH OF EACH MONTH, PAYABLE ON THE 10TH OF THE FOLLOWING MONTH

NAME: _____ POSITION & SITE WORKED AT: _____

Write in Month AND Year	CLASSIFIED Extra Hours/Sub Hours (Under 8)	CLASSIFIED Overtime Hours (excess of 8)	CERTIFICATED Extra Hours or Sub Days	Description of work performed OR full name of employee you are subbing for	District Office Use Only
USE CHARTS OF EQUIVALENTS ON BACK TO ENTER MINUTES. DO NOT ROUND. (i.e. 10 min = .16, 30 min = .5, 5 hr 40 min = 5.66)					
/26/					
/27/					
/28/					
/29/					
/30/					
/31/					
/1/					
/2/					
/3/					
/4/					
/5/					
/6/					
/7/					
/8/					
/9/					
/10/					
/11/					
/12/					
/13/					
/14/					
/15/					
/16/					
/17/					
/18/					
/19/					
/20/					
/21/					
/22/					
/23/					
/24/					
/25/					
TOTALS					

Failure to complete this form in its entirety may result in a delay of payment.

Employee Signature _____ Date _____ Authorizing Signature _____ Date _____

FD	RESC	Y	OBJT	SO	GOAL	FUNC	SCH	L1	LO2	L3
FD	RESC	Y	OBJT	SO	GOAL	FUNC	SCH	L1	LO2	L3

Revised 7/11/19

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400
LINCOLN, CA 95648
(916) 645-5131 FAX: (916) 645-5141**

DATE: June 1, 2020

TO: Administration, Site Secretaries, and Supervisors

FROM: Debbie McKinnon, Payroll Technician
Rhia Zinzun, Payroll Technician
Sylvia Ochoa-Corona, Payroll Technician

SUBJECT: 2020-2021 TIMESHEET/SUPPLEMENTALPAYROLL DEADLINES FOR 10TH OF MONTH

Following is the schedule of cutoff dates (**due by 3PM**) and check dates for the supplemental payroll. Please remember that the Payroll Department is required to meet deadlines enforced by the County Office. We have a short timeline to review and enter timesheets, stipends, etc. It is **EXTREMELY IMPORTANT** that all forms are completed accurately, i.e. completed in BLACK or BLUE ink, correct Dates/Hours/Periods, correct Position & Site worked, description of work performed, "WHO" subbing for, both employee and administrator signature and date, and coding if charged to site or designated programs. Work performed for different classifications should be on separate timesheets.

CUTOFF DATES	DATE DUE TO PAYROLL	TIME DUE TO PAYROLL	CHECK DATES
7/24/2020	7/27/2020	3 p.m.	8/10/2020
8/25/2020	8/26/2020	3 p.m.	9/10/2020
9/25/2020	9/28/2020	3 p.m.	10/9/2020
10/23/2020	10/26/2020	3 p.m.	11/10/2020
11/19/2020	11/20/2020	3 p.m.	12/10/2020
12/17/2020	12/18/2020	3 p.m.	1/8/2021
1/25/2021	1/26/2021	3 p.m.	2/10/2021
2/25/2021	2/26/2021	3 p.m.	3/10/2021
3/25/2021	3/26/2021	3 p.m.	4/9/2021
4/23/2021	4/26/2021	3 p.m.	5/10/2021
5/25/2021	5/26/2021	3 p.m.	6/10/2021
6/25/2021	6/28/2021	3 p.m.	7/9/2021

IMPORTANT: Please submit timesheets by due dates each month. Do not let employees hold timesheets beyond the current pay period. **THE DISTRICT IS CHARGED STRS INTEREST PENALTIES FOR LATE REPORTING.** Any timesheets submitted after the deadline will be paid on the next available payroll date, but we appreciate your cooperation in preventing late submission and unnecessary interest penalties.

MISC. DEADLINES:

- Coaching stipends and other extra assignment stipends should not be submitted until after the completion of the assignment.
- Class size overage stipends are paid **AFTER THE END OF EACH SEMESTER.**

Please let us know if you have any questions. Thank you for your assistance.



**WESTERN PLACER
UNIFIED SCHOOL DISTRICT**

PAYROLL STIPEND FORM

- COMPLETE IN BLUE OR BLACK INK
- SUBMIT SEPARATE STIPENDS ON SEPARATE FORMS
- SUBMIT AT THE COMPLETION OF ASSIGNMENT

NAME: _____ WORK SITE: _____

STIPEND DESCRIPTION

For example, Head Football Coach, Yearbook Advisor, Site Tech Trainer

☐ FULL STIPEND

☐ PARTIAL STIPEND

AMOUNT TO BE PAID \$ _____

EMPLOYEE SIGNATURE

ADMINISTRATOR SIGNATURE

DATE

DATE

PLEASE NOTE: FINAL DEADLINE FOR SUBMISSION FOR PAYMENT IS JUNE 25TH DURING THE SAME SCHOOL YEAR IN WHICH THE EMPLOYEE FULFILLED THE DUTIES OF THE STIPEND POSITION

CODING TO BE COMPLETED BY SITE IF CHARGED TO SITE OR DESIGNATED TO A SPECIAL PROGRAM

FD - RESC - Y - OBJT - SO - GOAL - FUNC - SCH - L1 - LO2 - L3

DATE RECEIVED IN PAYROLL

Revised 7/26/18



SECTION 5 PERSONNEL

POSITION CONTROL FORMS

Position control forms are available on the District website (www.wpusd.k12.ca.us). From the main menu, select Departments, Personnel. Around the middle of the page, under Links, you will see "Position Control Form." This is to be used for new positions, vacancies, and changes to existing positions (such as hours, funding, etc). Complete the top part of the form to the best of your ability, have the site or department administrator electronically sign it, and click on "Submit Form" at the bottom of the page. You are unable to access anything under "District Office Use Only". If you are changing an account code, note it in the "Notes" section and the Business Office will code it accordingly.

Western Placer Unified School District
VACANCY/POSITION CHANGE/NEW POSITION REQUEST

Received in Personnel
Date _____
Time _____

Position Title _____ Site _____

VACANCY

Former Employee Name _____ Position Control # _____

☐ Resigned ☐ Retired ☐ Site Transfer ☐ Reassigned _____

CHANGE

Employee Name _____ Position Control # _____

☐ Leave of Absence ☐ Extended Sick ☐ FMLA ☐ Maternity/Paternity
☐ Increase/Decrease hrs/% from _____ to _____ ☐ Increase/Decrease salary/% from _____ to _____
☐ Increase step from _____ to _____ ☐ Change site from _____ to _____
☐ Change in funding (describe) _____

Justification for change _____

Notes: _____

NEW

Reason for New Position _____

Funding Source: _____

Position Type	Salary Schedules	Classified Work Schedule
<input type="checkbox"/> Permanent Full Time <input type="checkbox"/> Permanent Part time <input type="checkbox"/> Temp/Sub Certified <input type="checkbox"/> Temp/Sub Classified	<input type="checkbox"/> Certificated Teacher <input type="checkbox"/> Classified <input type="checkbox"/> Certificated Other <input type="checkbox"/> Classified Confidential <input type="checkbox"/> Certificated MGT <input type="checkbox"/> Classified MGT <input type="checkbox"/> Asst. Superintendent <input type="checkbox"/> Senior Classified MGT <input type="checkbox"/> Superintendent	Total Hours _____ Total Days _____ Total Week Hrs _____ Start Time _____ am/pm End Time _____ am/pm

Site Administrator/Director _____ Date _____

Print and forward the original form to the Personnel Office and keep a copy for your records

D I S T R I C T O F F I C E U S E O N L Y

FD	RESOURCE	YR	OBJECT	SO	GOAL	FUNCTION	SCH	L1	LO2	L3	HR\$/MIN (CL) OR % (COT)

Asst. Supt., Personnel Services	_____	Date _____
Categorical/Special Ed. Director	_____	Date _____
Business Services Director	_____	Date _____
Approved by Management	_____	Date _____

To be completed by Personnel

Employee Hired/Changed _____	Official Hire Date: _____
Range: _____ Step: _____ FTE: _____	# Days _____ out of _____
Degrees: AA BA MA Additional Compensation _____	
Additional Info _____	
Date Entered into Escape: _____	Date Forwarded to Payroll _____

ABSENCE FORMS

Please fill out Absence Forms completely with date of absence, number of hours (classified), number of days (certificated), and the reason for the absence.

Absence Forms are available on the Western Placer Unified School District website under Personnel.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
ABSENCE FORM**

Name of Employee _____ Work Site _____

Date(s) of Absence _____ Job Title(s) _____

☐ **Classified: Total # of Hours Absent** _____
(If out more than one day or for multiple reasons, please be specific and indicate total hours used.)

☐ **Certificated: Number of Days Absent** _____
(If out more than one day for multiple reasons, please be specific and indicate total days absent)

Substitute Required: ☐ Yes ☐ No

Substitute's Name: _____

ABSENCE REASON:

(If out more than one day for multiple reasons, please put date of absence by reason)

☐ Employee Illness

☐ Employee Doctor Appointment

☐ Family Member Illness or Dr. Appt.

☐ Vacation (Classified 12 month only)

☐ **Personal Necessity** (Personal necessity leave will be used in increments of no less than one hour or the employees' entire shift if the employees' shift is one hour or less.) (Classified)

☐ Other _____

☐ **Worker's Compensation**
(Up to 60 Days Not Taken From Sick Leave)

☐ **Jury Duty/Court Subpoena**
(Attach copy of Summons. Fees received, less expenses, must be turned into the Business Services Dept. Not Taken from Sick Leave)

District/School/Department Business

☐ Negotiations ☐ Conference/Workshop _____ ☐ Other _____

BEREAVEMENT: Immediate Family Only**

☐ Bereavement: Relationship _____
3 day limit

☐ Bereavement: Relationship _____
Location: _____
5 day limit out-of-state or further than 300 miles

None of Above Taken From Sick Leave

**Members of the immediate family means the mother, father, grandmother, grandfather, or a grandchild of the employee or of the spouse of the employee, and the spouse, son, son-in-law, daughter, daughter-in-law, brother, or sister of the employee, or any relative living in the immediate household of the employee.
(Classified Ed code 45194 & Certificated Ed code 44985)

BEREAVEMENT: Non-Immediate Family/Close Friend

Up to a maximum of three times per fiscal year. Employees should attend work prior to and after the funeral where feasible when the funeral is not out of the area.

☐ Bereavement (Classified)

If we receive an absence form with no absence reason, we will assume the employee was out for personal necessity.

I CERTIFY THE ABOVE TO BE A TRUE AND ACCURATE ACCOUNT OF MY ABSENCE(S).

Signature of Employee: _____

Date: _____

Authorizing Signature: _____

Date: _____

Authorizing Signature: _____

Date: _____

NOTE: We monitor absences closely and strongly enforce absence policies. Accuracy of leave balances is based on absence forms received and processed prior to payroll processing. It is the responsibility of the employee to keep an accounting of leave balances and not to exceed the allowable number of days to be used for sick leave, personal necessity (up to 7 days, deducted from available sick leave), family illness (up to 10 days, deducted from available sick leave) vacation, etc. Should the allowable number of days be exceeded, the employee's next salary warrant shall be docked accordingly.



SECTION 6

BUDGET & EXPENDITURE TRANSFERS

BUDGET TRANSFERS

Used to adjust the existing budget to reflect anticipated expenditures.

“Decrease” entries reduce both the expenditure budget and the revenue budget.

“Increase” entries increase both the expenditure budget and the revenue budget.

Budget transfers for deposits will have increases for both the revenue and the expenditure accounts

Use whole dollars only, **no cents.**

Budget transfers are not allowed between different Resource Codes or Funds.

Examples: Cannot process a budget transfer between a lottery and non-lottery account

Cannot process a budget transfer between Title I and Supplemental

Budget Transfer forms are to be printed on yellow paper.

WESTERN PLACER UNIFIED SCHOOL DISTRICT												
BUDGET TRANSFER												
Form Use: Adjust the existing budget to reflect anticipated expenditures. Use whole dollars only, no cents. Budget transfers are not between different Resource Codes or Funds. <u>The debit and credit sides must be equal.</u>												
FD	RESC	Y	OBJT	SO	GOAL	FUNC	SCH	L1	L02	L3	DECREASE	INCREASE
											0.00	0.00
Explanation: _____												
Prepared by: _____ Date: _____ Approved by: _____												
Asst. Supt., Ed. Services: _____												
											BUSINESS OFFICE USE ONLY:	
											Transfer Number: _____	
											Date Entered: _____	

EXPENDITURE TRANSFERS

Used to move an expenditure that was incorrectly posted.

Credit entries reduce, or move the expenditure from the incorrect account.

Debit entries post the expenditure to the correct account.

The credit and debit sides must equal.

Exact dollar amounts, including cents, may be transferred.

There are no restrictions for posting an Expenditure Transfer. Therefore, transfers can be made between categorical programs, lottery, and non-categorical programs if appropriate.

Expenditure Transfers are to be printed on pink paper.

[illegible]



SECTION 7

ACCOUNT CODES

ACCOUNT CODE STRUCTURE

ACCOUNT CODE: XX XXXX X XXXX XX XXXX XXXX XXX XX XXX XX
 1 2 3 4 5 6 7 8 9 10 11

Account Code (31 Digits):

- | | |
|---------------|--|
| 1. Fund | 2 digits |
| 2. Resource | 4 digits |
| 3. Year | 1 digit (not used) |
| 4. Object | 4 digits |
| 5. Sub Object | 2 digits (only used for centralized District Supplemental) |
| 6. Goal | 4 digits |
| 7. Function | 4 digits |
| 8. School | 3 digits |
| 9. Local-1 | 2 digits |
| 10. Local-2 | 3 digits (only used for Facilities Projects) |
| 11. Local-3 | 2 digits (only used for Supplemental) |

The Year, Sub Object, Local-1, Local-2, and Local-3 codes are not required fields. These fields were implemented to provide Districts with some ability to customize account structures to meet local needs. Western Placer Unified School District only uses Local-1 of the five customizable fields.

RESOURCE CODES

The **Resource** is used to classify revenues and resulting expenditures, in accordance with restrictions or special reporting requirements placed on either of these aspects of school district financial activities by law and regulation.

FREQUENTLY USED RESOURCE CODES

Description	Code	Asst. Sup. Approval
General	0000	
MAA	0102	
LCFF Supplemental	0800	X
State Lottery	1100	
Title I	3010	X
Voc Ed (Carl Perkins)	3550	
Title III Limited English Proficiency	4203	X
Voc Ed Ag Incentive Program	7010	

OBJECT

The **Object** classifies expenditures according to the types of items purchased or services obtained. It classifies revenues by the general source and type of revenue.

FREQUENTLY USED OBJECT CODES

Description	Code
Certificated	
Teacher Salaries	1100
Teacher Substitutes	1110
Teacher Extra Assignment	1120
Classified	
Instructional Aide Salaries	2100
Instructional Aide Substitutes	2110
Instructional Aide Overtime	2120
Classified Support Salaries	2200
Classified Support Substitutes	2210
Classified Support Overtime	2220
Clerical Salaries	2400
Clerical Substitutes	2410
Clerical Overtime	2420
Other Classified Salaries	2900
Other Classified Substitutes	2910
Other Classified Overtime	2920
Books and Supplies	
Textbooks	4100
Books Other Than Textbooks	4200
Materials and Supplies	4300
Noncapitalized Equipment (\$500 to \$4,999)	4400
Services and Other Operating Expenditures	
Travel & Conferences	5200
Dues & Memberships	5300
Rentals, Leases & Repairs	5600
Bussing (by District transportation)	5715
Other Services & Operations, including outside bus services	5800
Capital Outlay	
Equipment (over \$5,000)	6400

OBJECT OF EXPENDITURE (EXPENSE) CLASSIFICATION, THEIR CONTENT AND INSTRUCTION REGARDING THEIR USE

4000-4999 BOOKS AND SUPPLIES. Record expenditures for books and supplies including the cost of sales/use tax, freight, and handling charges.

4100 Textbooks. Record expenditures for basic textbooks, supplementary textbooks, and related teacher's manuals and teacher's editions.

A "**basic textbook**" is a volume intended for use by pupils as a principal source of study material for the completion of a subject or course.

A "**supplementary textbook**" is a volume that covers part or all of a subject or course but is not intended for use as a basic textbook. "**Supplementary textbooks**" will be distinguished from reference or library books by the fact that they are supplied in quantities permitting use by a group or the entire class.

"**Teacher's manuals**" and "**teacher's editions**" relate to the specific basic or supplementary textbooks and are intended for teacher's use rather than for pupil's use.

4200 Books Other Than Textbooks. Record expenditures for books that have not been adopted by the proper authority for use as textbooks; such as reference books that are available for general use by students even though such books may be used solely in the classroom; and all other books used for reference purposes supplied in quantities too small for group use. **Library books** are included under this classification.

4300 Instructional Materials and Supplies. Record expenditures for all materials and supplies to be used by students, teachers, and other personnel in connection with the instructional program. Include all tests, periodicals, magazines, workbooks, instructional media materials, audiovisual materials, and any other supplies used in the classroom or library.

Record expenditures used in support services and auxiliary programs such as custodial, gardening, and maintenance supplies; supplies for operation, repair, and upkeep of equipment, buildings and grounds, and vehicles; and medical and **office supplies**.

4400 Noncapitalized Equipment. Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life of greater than one year and costs between \$500 and \$4999. Examples include computers and related equipment.

5000-5999 SERVICES AND OTHER OPERATING EXPENDITURES. Record expenditures for services, rents, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating expenditures.

5200 Travel and Conferences. Record actual and necessary expenditures incurred by and/or for employees and other school representatives for travel and conferences.

5300 Dues and Memberships. Record memberships fees for the district in any society, association, or organization as authorized by Education Code Section 35172.

5600 Rentals, Leases, and Repairs. Record expenditure for rentals, leases without option to purchase, and repairs or maintenance by outside vendors of sites, buildings, and equipment.

5715 Bussing. Record expenditures for field trip bussing provided by District busses & drivers.

5800 Other Services and Operating Expenditures. Record expenditures for personal services rendered by personnel who are not on the payroll of the school district. Professional/consulting services are delivered by an independent contractor 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 school district.

6000-6599 CAPITAL OUTLAY. Record expenditures for sites, buildings, and equipment, including leases with option to purchase.

6400 Equipment. Record expenditures for initial and additional items of equipment, such as furniture, vehicles, machinery, computers, and furnishings that are not integral parts of the building or building system. Value of equipment must equal or exceed \$5000.00 per unit.

GOAL

The **Goal** field defines an objective or a set of objectives for the school district. Another way to view the **Goal** is to look at the instructional setting or the groups of students who are receiving instructional services.

FREQUENTLY USED GOALS

Description	Code
Regular Education K-12	1110
Elementary K-5	1135
Middle School 6-8	1138
Secondary General	1140
Summer School	1638
Site Accounts (i.e. fundraisers, grade level accounts)	1900
Continuation Schools	3200
Special Education Preschool	5730
Special Education-Severe (Autism, ED)	5750
Special Day Class (SDC) K-12	5750
Designated Instructional Services (DIS) K-12	5770
Resource Specialist Program (RSP) K-12	5770
Non-Public Schools	5770
Community Services	8100
Use of Facilities	8102

FUNCTION (ACTIVITY)

A **Function** represents a general operational area in school district and groups together related activities. A **Function** describes activities or services performed in order to accomplish the goal. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, tech students, feed students, and provide health services. Each of these activities is a **Function**.

FREQUENTLY USED FUNCTIONS

Description	Code
Instruction	1000
Special Education – SDC	1110
Special Education – RSP	1120
Special Education – Speech & Language	1190
Supervision of Instruction	2100
Curriculum Development	2130
Instructional Staff Development	2140
Instructional Media & Library	2420
Instructional Library	2421
School Administration	2700
Guidance and Counseling Services	3110
Psychologist Services	3120
Health Services	3140
Pupil Transportation	3600
Other Pupil Services	3900
School Sponsored Co-Curricular	4100
School Sponsored Athletics	4200
General Administration	7200
Fiscal Services	7300
Human Resources	7400
Technology	7700
Maintenance	8110
Operations (Custodial)	8200

SCHOOL

The **School**, or **Site Code**, is a three-digit code assigned to each site within the district. The last digit of the code designates the following:

- 0 - Accounts with a **School Code** ending in a “0” will not be sent out to the sites for review. Budgets assigned to these accounts are typically salary and benefits which are not site responsibilities.
- 1 - Accounts with a **School Code** ending in a “1” designate accounts which the Sites are responsible for fiscal management, i.e., site budgets and categoricals.

FREQUENTLY USED SCHOOL CODES

School Code	School
061	ATLAS Independent Study Program
101	Carlin C. Coppin Elementary School
111	Creekside Oaks Elementary School
121	First Street Elementary School
131	Foskett Ranch Elementary School
141	Lincoln Crossing Elementary School
151	Twelve Bridges Elementary School
161	Scott M. Leaman Elementary School
241	Sheridan Elementary School
251	Glen Edwards Middle School
271	Twelve Bridges Middle School
301	Lincoln High School
351	Phoenix High School

LOCAL OPTION 1

The **Local Option 1 (L1)** can be set up as needed.

FREQUENTLY USED L1 CODES

Code	Description
00	General
01	First Grade
02	Second Grade
03	Third Grade
04	Fourth Grade
05	Fifth Grade
06	Sixth Grade
07	Seventh Grade
08	Eighth Grade
09	Kindergarten
10	Computer Class
11	Track
12	Electives
13	Career Education
14	School Farm
15	Finger Printing
16	Athletics
17	Auto Shop
18	Beautification
19	Graduation
20	Foreign Language
21	Boys Basketball/Golf
22	Contribution
23	Woodshop
24	Field Trips
25	Site Council
26	Girls Athletics
27	Seventh Grade
28	Library Books
29	Outdoor Education
30	Photography
31	Renaissance Fair
32	Knights of Columbus
33	Restitution
34	Wrestling
35	OLE
36	Yearbook
37	Scholarships
38	Physical Education
39	I-Design
40	Volleyball
41	Cheerleading
42	Instrument & Repair
43	Ag Metal
44	Science
45	Spec Ed Incentive
46	Floral Class
47	Dance
48	ROTC
49	Lincoln Lions Club

50	Wells Fargo
51	Infant Care Grant
52	Thombrough Writ
53	Visual Performing Arts
54	AVID
55	Preschool
56	Waterfowl
57	Roller Hockey
58	Assistance
59	Supervising Teacher
60	Water Testing
61	ESL Parent Support
62	Creativity
63	IEP Overage
64	Tiechert Grant
65	Tech Expo
67	Performing Arts
68	Behavior
69	Art
70	Music
71	Sierra Pac Foundation
72	Horticulture
73	Startup Funds
74	Freitas Settlement
75	Special Ed Make-Up Services
76	WASC Accreditation
77	Legal Settlements
78	One-Time Funds
79	Summer School Set-Aside
80	Workers Comp Accommodations
81	Wellness Program
82	Union Business • Billable
83	Mills Grant
84	Site Special Education
85	GEMS Fire
86	Robotics Team
87	Facility Use Incentive
88	PI Professional Development
89	National University
90	Contra Budget Acct
91	Assembly
92	Storm Settlement
93	Alternative Supports
94	Supplemental Ed Services
95	Professional Dev Set-Aside
96	Homeless
97	Private School Set-Aside
98	Modernization

COMMONLY USED ACCOUNT CODES

Carlin C. Coppin Elementary School:

01 0000 0 4300 00 1135 1000 101 00	Instructional Supplies
01 0000 0 4300 00 1135 2700 101 00	Office Supplies
01 1100 0 4300 00 1135 1000 101 00	Teacher Lottery

Creekside Oaks Elementary School:

01 0000 0 4300 00 1135 1000 111 00	Instructional Supplies
01 0000 0 4300 00 1135 2700 111 00	Office Supplies
01 1100 0 4300 00 1135 1000 111 00	Teacher Lottery

First Street Elementary School:

01 0000 0 4300 00 1135 1000 121 00	Instructional Supplies
01 0000 0 4300 00 1135 2700 121 00	Office Supplies
01 1100 0 4300 00 1135 1000 121 00	Teacher Lottery

Foskett Ranch Elementary School:

01 0000 0 4300 00 1135 1000 131 00	Instructional Supplies
01 0000 0 4300 00 1135 2700 131 00	Office Supplies
01 1100 0 4300 00 1135 1000 131 00	Teacher Lottery

Lincoln Crossing Elementary School:

01 0000 0 4300 00 1135 1000 141 00	Instructional Supplies
01 0000 0 4300 00 1135 2700 141 00	Office Supplies
01 1100 0 4300 00 1135 1000 141 00	Teacher Lottery

Twelve Bridges Elementary School:

01 0000 0 4300 00 1135 1000 151 00	Instructional Supplies
01 0000 0 4300 00 1135 2700 151 00	Office Supplies
01 1100 0 4300 00 1135 1000 151 00	Teacher Lottery

Scott M Leaman Elementary School:

01 0000 0 4300 00 1135 1000 161 00	Instructional Supplies
01 0000 0 4300 00 1135 2700 161 00	Office Supplies
01 1100 0 4300 00 1135 1000 161 00	Teacher Lottery

Sheridan Elementary School:

01 0000 0 4300 00 1129 1000 241 00	Instructional Supplies
01 0000 0 4300 00 1129 2700 241 00	Office Supplies
01 1100 0 4300 00 1129 1000 241 00	Teacher Lottery

Glen Edwards Middle School:

01 0000 0 4300 00 1138 1000 251 00	Instructional Supplies
01 0000 0 4300 00 1138 2700 251 00	Office Supplies
01 1100 0 4300 00 1138 1000 251 00	Teacher Lottery

Twelve Bridges Middle School:

01 0000 0 4300 00 1138 1000 271 00	Instructional Supplies
01 0000 0 4300 00 1138 2700 271 00	Office Supplies
01 1100 0 4300 00 1138 1000 271 00	Teacher Lottery

Lincoln High School:

01 0000 0 4300 00 1140 1000 301 00	Instructional Supplies
01 0000 0 4300 00 1140 2700 301 00	Office Supplies
01 1100 0 4300 00 1140 1000 301 00	Teacher Lottery

Phoenix High School:

01 0000 0 4300 00 3200 1000 351 00	Instructional Supplies
01 0000 0 4300 00 3200 2700 351 00	Office Supplies
01 1100 0 4300 00 3200 1000 351 00	Teacher Lottery