

Purchasing Guide

Naples Central School District

Last Revision: 11/29/2018

Table of Contents:

1. Day-to-Day Purchasing Expectations
2. General Purchasing Guidance
3. Purchasing Guidelines & Instructions
4. Purchasing Options
5. New Vendor Approval Form
6. W-9 Form (for New Vendors)
7. Requisition Form (Example Only – New Forms Updated Annually)
8. BOE Policies 5320, 5321, 5411, 5570
9. BOE Extract of Minutes: Purchasing Guideline Approval

Day-to-Day Purchasing Expectations

Generally Accepted Purchasing Principle: the purchasing guidelines, policies, and procedures are in place so that individuals in the district can actively and effectively purchase necessary supplies, materials, services, and equipment.

Requisitioner Responsibilities/Expectations

1. All purchasing guidelines, policies, and procedures are to be adhered to prior to requests being entered into Wincap and sent to the Business Office. It is a professional responsibility to follow these purchasing guidelines, policies, and procedures as established by the district.
2. Requisitions will come to the business office fully completed. This means:
 - a. All vendor information must be filled out.
 - b. Requisitions must be signed by requisitioner and approver.
 - c. Budget code should be listed (if uncertain, see supervisor).
 - d. "See Attached" is ONLY used for School Specialty. **In Wincap, you must list the item part and description.**
 - e. Appropriate shipping estimates. Requisitioners must determine how products will be shipped delivered and estimate costs (this does not always equal 10%).
3. Requisitioner must follow up with vendors if products have not arrived.
4. Complete new vendor form and obtain W-9's. New vendors must "work with schools" and accept purchase orders. There are FEW exceptions to this policy.
5. Issues with orders are the responsibility of the requisitioner.

Business Office Responsibilities/Expectations

The Business Office (approval and paying office) will:

1. Act as a source of information (this does NOT mean that the Business Office will do the work).
2. Act on requests in a timely manner.
3. Print and send out Purchase Orders.
4. Provide the requisitioner with yellow copy and additional necessary information.
5. Provide the requisitioning office with a copy of the purchase order and additional necessary information.
6. Reject requisitions that are not appropriately completed.
7. Perform the functions of the Accounts Payable.

Important Purchasing Documents

- Purchasing Policies
- Purchasing Guidelines & Instructions
- New Vendor Approval Form
- W -9 Form (for new vendors)
- Requisition Form

General Purchasing Guidance

For Use By All Staff

Purchasing Overview

The process by which the budget is developed is governed by law and policy. The requisition form is developed and formatted to comply with these requirements as well as for your convenience.

When looking to purchase goods or services, the following steps should be followed:

1. Determine if NYS Contract pricing is applicable. If NO...
2. Determine if BOCES bid will be used for goods. If NO...
3. Determine if the Vendor being recommended is a sole source proprietary provider (this will be a rare occurrence). If NO...
4. Obtain competitive pricing for goods/services as required by law and set forth in Board policy. This must be documented.

When evaluating competitive pricing for goods and services, NYS law requires aggregate purchases of supplies, services, and equipment exceeding a \$20,000 threshold to be purchased through a formal sealed bid process.

Additionally, specific brand or manufacturer's items cannot be guaranteed due to pricing considerations.

General Notes

- Board Purchasing Policies 5320, 5321, 5410, 5411, and 5570 are posted on the NCS Staff Only Requisition site.
- Spending outside of the approved purchasing process will likely not be reimbursed (without prior approval of the Purchasing Agent).
- The only individual with the authority to commit school funds for spending is the Purchasing Agent as per BOE policy.
- Please be mindful of minimum order requirements, especially with regards to provisions for free shipping.
- Please be sure to use current catalog pricing (when using state contract, this price is not the same as what might be on the website).
- Please use state contracts and BOCES bids as your primary source for purchasing. Purchasing by other means is only permitted if state and BOCES options are not available.

- For state contracts and BOCES bids, it is extremely important that the contract number and/or bid number be listed on the requisition and purchase order. It is the responsibility of the person entering the requisition in Wincap to list this in the system.
- Vendors must - unless approved by the Purchasing Agent - accept purchase orders (this is a given when using NYS contracts and BOCES bids).
- Copies of Purchase Orders will be sent to the requisitioner's supervisor's office.

AND REMEMBER...

- Please be sure to follow the requisition guidelines and instructions regarding obtaining additional pricing and/or formal quotation documentation. This information should be noted on the forms and/or attached.
- A separate sheet for each vendor/company.
- Provide a detailed description of your requested goods or service so we can order exactly what you want.
- Don't guess at prices; use a catalog, price list or obtain a verbal or written pricing quote from your vendor.
- School Specialty and Staples Advantage provide the District with a significant discount off of retail prices.
- ***If there are any changes to any request you have submitted, please notify the business office immediately.***

Shipping Charges

- Please be sure to include the correct shipping charges on requisitions, where applicable.
- A requisition submitted that should have shipping charges, but does not, will be returned to the requisitioner to include the appropriate charges.
- If an invoice is received with shipping charges, and the Purchase Order did not include shipping, the Purchase Order will be increased with funds from the original budget code with payment. If enough funds are not available, a budget transfer will be required from the same building or department placing the original order.

Common Reasons for Delaying in the Purchasing Process

The following are some of the more common items that cause delays in processing requisitions:

- Not complying with bid specifications or state, BOCES or other bid provisions.
- Using outdated and/or non-approved catalogs and prices.
- Item(s) requested are not actually covered under the cited bid.
- Requisition lacking reference to the appropriate bid and bid number, if applicable.
- Minimum number of quotes (verbal or written) for purchases are not included.

- Shipping charges, if applicable, have not been included.
- When an item can be purchased from a NYS contract, BOCES or other formal bid and it isn't.

Fiduciary Responsibility

All budget administrators have a fiduciary responsibility to:

- Follow state laws
- Spend taxpayer money efficiently

After Orders Have Been Received:

- Be sure to date and sign (no initials, in pen) the packing slip that accompanies each and every order. If the packing slip consists of more than one page, please sign each page. ***In the event of any shortages or missing items from your order, make a note on the slip as to those missing items, who you spoke to regarding those items, and any other pertinent information.*** If there is no packing slip, then use a copy of the purchase order.
- Send (via interschool mail) the dated and signed packing slip to Chris Brautigam at District Office. The date must be the date the package(s) arrived. These packing slips tell Chris that you have received your order and if the order is complete. Payment cannot be processed without the signed packing slips (or alternate copy of purchase order if there is no packing slip), so timeliness is important too.
- Keep a copy for your records, along with your copy of the purchase order. This may prove to be helpful in future orders or resolving ordering issues.

Requisition Guidelines & Instructions

Updated 11/07/18

General Purchasing Guidelines: All requisitions must be approved by an administrator/director/supervisor (A.D.S.) prior to being sent to the Purchasing Agent for approval. The following criteria must be met for the price ranges listed below:

\$0-\$999.99: Approval of A.D.S.

\$1,000.00 - \$4,999.99: *Two (2)* quotes from different catalogs and approval of A.D.S.

\$5,000.00 - \$9,999.99: *Two (2)* written quotes and approval of A.D.S.

\$10,000.00 - \$19,999.99: *Three (3)* written quotes and approval of A.D.S.

Back-up documentation should accompany your request. This documentation could come in the form of a quote, bid, e-mail, or a prior approved agreement. There are certain cases where no back-up documentation can be provided. These items will be reviewed on a case by case basis.

PND: This box is for administrative use only. "PND" stands for "pending number". Once the requisition is approved, it is entered into our purchasing software system called Wincap. Wincap creates a pending number that we use to track the requisition.

Requisition Coding: These boxes are used during budgeting season to match up the budgeting summary sheet to actual budgeting requisitions.

General Information: The following general information must be completed for every requisition.

- | | |
|-------------------|----------------------------------|
| • Supplier/Vendor | • Date |
| • Address | • Requestor |
| • Phone Number | • Subject/Grade Level/Department |
| • Fax Number | • Budget Code (Admin Use Only) |

Exception: For School Specialty and Staples requisitions, only Supplier/Vendor, Date, Requestor, and Subject/Grade Level/Department must be completed.

State Contract/BOCES Bid requests: If you are purchasing an item off of state contract or BOCES bid, please indicate the state contract or BOCES bid number in the description box along with the general description of the item being purchased.

Expenditure Necessity Level:

- **Need:** This box is checked when something is absolutely needed to support instruction and the learning environment.

- **Want:** This box is checked for items that are not absolutely needed, but will help to supplement/bolster instruction and the learning environment.

Expenditure Type:

- **Computer Equipment/Software/Supplies:** These requests should be turned into the Director of Instructional Technology. It is important that you include item numbers, copies of the catalog/online pages with the selection highlighted, current cost, and shipping/handling fees.
- **General Supplies:** This box is checked for any supplies or material purchases that are not School Specialty or Staples. Supplies and materials are generally considered to be items that are consumable like markers, paper, and paint. Inclusion of shipping and handling is required.
- **School Specialty:** Please use this box for purchases from School Specialty. When looking to order from School Specialty, please go to their website at: <http://www.schoolspecialty.com>. Please log on using your account information. From there, add items to your cart and **save the cart**. Once complete, please print a copy of the cart. DO NOT order the items at this time. Please attach a copy of the cart to the completed requisition. Please indicate "See Attached" **(include the cart number in your description)** in the description box of the requisition. Please note that there is NO SHIPPING cost for School Specialty except when the description indicates that it is a heavy freight item. In that case, please add \$99.00 for shipping. Please limit each cart /requisition to 20 items.
- **Staples:** This is used for purchases from the Staples website at: www.staplesadvantage.com. Please log on using your account information. From there, add items to your cart and when finished, submit your cart. Please print a copy of the cart and attach that to the completed requisition. Do not list individual items, instead indicate "See Attached Cart". There are no shipping costs for StaplesAdvantage.
- **Textbooks:** This box is checked for sets of books that are used for classroom instruction. It is also used for sheet music. Many textbook companies have various derivations of their name with different addresses. Therefore, it is very important that the complete name and address of the publisher be listed on these requisitions.
- **Contractual:** This box is checked for expenditures such as, conferences/mileage, service/repair of equipment, textbook rebinding, piano tuning, music festival fees, sports officials, etc. Please note that there must be a contract on file before an individual is hired for service; excluding sports officials.
- **Newspaper/Magazine:** This box is checked for newspaper and magazine requests. It is important that you provide the complete name and address of the publisher.
- **Equipment:** Please check this box for items that have a cost of at least \$500, are serviceable, and are designed to last in terms of "years". Examples may include desks and chairs, a television, or a wheelchair.

PURCHASING OPTIONS

Updated: 11/7/18

Valid Through: 1/31/19

The District has various options for purchasing goods. Ideally and per Board Policy, purchases should be made in the most cost effective manner. The below list outlines some options for the most competitive pricing available. The use of other vendors is only permitted if items are not available through BOCES, NYS, or other cooperative contract options.

WFL BOCES BIDS: <https://www.wflboces.org/operations-and-management/business-office/purchasing>

1. COPY PAPER BID # WFL 2019-06B -Full cases only, prices current to 1/31/19
2. CALCULATORS BID #WFL 2018-27R -Minimum order of \$75.00, FOB delivery, prices current to 3/31/19
3. BATTERIES BID #WFL 2018-28-Minimum order of \$50.00, FOB delivery, prices current to 10/31/19
4. FIRST AID BID #WFL 2018-10-Minimum order of \$75.00, FOB delivery, prices current to 1/31/19
5. ATHLETICS & PE SUPPLIES BID #WFL 2018-09 - Minimum order of \$100.00, FOB delivery, prices current to 4/30/19

NYS CONTRACT PRICING:

- Art Supplies - School Specialty Sax Art Education, NYS Contract # PC67566, 35.5% off catalog list price, effective to 6/8/2021. Free shipping over \$49 (see requisition guidelines for additional details on shipping). Sign into your school specialty account for discounted pricing.
- Art Supplies - Blick Art Material, NYS Contract # PC67551, 20% off catalog list price, effective to 6/8/2021. Create account, place items on wish list (20 items per wish list) and email wish lists to Chris. Ex- Neubauer HS Wish List #1, Neubauer HS Wish List #2, etc
- School Supplies - School Specialty, NYS Contract # PC67566, 35.5% off catalog list price, effective to 6/8/2021. Free shipping over \$49 (see requisition for additional details on shipping). Sign into your school specialty account, build your cart and save.
- School Supplies - Really Good Stuff, NYS Contract # PC67632, FOB delivery, 7.5% off catalog list price effective to 6/8/2021 http://www.ogs.ny.gov/purchase/spg/pdfdocs/2310023006PL_RGS.pdf
- General School & Office Supplies - Staples Advantage, NYS Contract # PC67296, free delivery. Website: www.staplesadvantage.com Sign into your StaplesAdvantage account, build your cart and submit.

- Books - see NYS contract for specifics, pricing good until 5/31/2020
<http://www.ogs.ny.gov/purchase/spg/pdfdocs/2006022868ra.pdf>

These are just a few of the previously used book vendors.

- Barnes & Noble, NYS Contract #PC66998, contact crm27902@bn.com for quote.
- Follett School Solutions, NYS Contract #PC66961, contact fssbidadmin@follett.com for quote.
- Pearson Education, NYS Contract #PC67163, contact customerservice@pearson.com for quote.
- Scholastic, Inc, NYS Contract #PC66966, contact bwoodworth@scholastic.com for quote.
- Scholastic Library Publishing, NYS Contract #PC67166, contact slpservice@scholastic.com for quote.

ADDITIONAL NYS CONTRACTS: <http://ogs.ny.gov/purchase/spg/lists/commodity.asp>

ADDITIONAL WFL BOCES BIDS: <https://www.wflboces.org/operations-and-management/business-office/purchasing>

NEW VENDOR APPROVAL FORM

Enclosed with this document is a W-9 Form. IRS Regulations require that a valid and current W-9 Form be on file for all vendors that do business with Naples Central School District. The instructions to complete the W-9 Form, if needed, may be found on the internet at the following <http://www.irs.gov/pub/irs-pdf/fw9.pdf>



Naples Central School District
136 N. Main St
Naples, NY
USA
14512
Phone: 585-374-7900
Fax: 585-374-8797
www.naplescscsd.org

Vendor Information

Date:

Vendor Name:

Contact Name:

Address:

City:

State:

Zip Code:

Tax ID#:

Phone Number:

Fax Number:

Vendor Email:

Vendor Website:

Remit Name:

Remit Address:

Remit City:

Remit State:

Remit Zip:

Vendor Accept Purchase Orders?

Requestor Name:

Sole Source:

Is the vendor the only provider of the goods/services being purchased? Y/N

If not a sole source vendor, rationale for vendor selection:

Purchasing Agent Action:

☐ New Vendor Approved

☐ New Vendor Addition Denied

Purchasing Agent

Date

If denied, reason for denial:

Form

W-9(Rev. August 2013)
Department of the Treasury
Internal Revenue Service**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.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is 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 chart on page 4 for guidelines on whose number to enter.

Social security number										
				-				-		

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. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 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.

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 his or her stay 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.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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 page 2), 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 Social Security Administration 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 the "Name" line 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 ³
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 ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 8832 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 Regulation 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 1.

*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, social security number (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 at 1-800-366-4484. 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.

Note: Please see "Requisition Worksheet Guidelines & Instructions" prior to completing this form.

**2016-17
NAPLES CENTRAL SCHOOL
BUDGET
REQUISITION WORKSHEET**

PND:

***Admin Use Only**

Expenditure Necessity Level:

NEED

☐ WANT

Expenditure Type (check one box only):

☐ Computer Equipment/Software/Supplies

☐ General Supplies

School Specialty

Staples

 Textbooks

☐ Contractual

☐ Newspaper/Magazine

Equipment

Requisition Coding

--	--	--

Supplier/Vendor:

Date:

Address:

Requestor:

Subject/Grade Level/

Department:

Phone Number:

Budget Code:

*Admin Use Only

Fax Number:

QUANTITY	ITEM #	DESCRIPTION	PAGE #	PRICE	TOTAL
ILLUSTRATIVE ONLY*					
* FORMS CAN BE FOUND IN "STAFF ONLY" SECTION OF WEBSITE					

Requestor Signature:

Approver Signature (Principal, Supervisor, Director):

Subtotal

Shipping and Handling

TOTAL

WITNESSES
JUNO

* FORM 21
OF 21
MAY 1968
SECTION 26
FORM 21

2007

5320

Non-Instructional/Business
Operations

SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS

The Board of Education authorizes the Purchasing Agent to expend school funds as appropriated by approved operational and capital budgets, and by the adoption of special resolutions. He/she will make expenditures in accordance with applicable law and in a manner that will achieve the maximum benefit from each dollar expended.

All claims shall be properly audited before payment by the Internal Claims Auditor who shall attest to the existence of evidence of indebtedness to support the claim.

Complete records of all expenditures shall be maintained for future analysis and reporting within the time frame required by the Records Disposition Law or regulation.

Education Law Sections 1720 and 2523

NOTE: Refer also to Policies #5321 -- Use of the District Credit Card
#5322 -- Use of District Cell Phones
#5323 -- Reimbursement for Meals/Refreshments
#6161 -- Conference/Travel Expense Reimbursement

Adopted: 6/27/07

SUBJECT: USE OF THE DISTRICT CREDIT CARD**General**

The Board of Education permits the use of the following district credit cards, including store and gasoline credit cards, by authorized district officers, board members and school employees to pay for actual and necessary expenses incurred in the performance of work-related duties for the district. All credit cards will be in the name of the school district only or in the name of the school district and an authorized user.

CARD	AUTHORIZED USER(S)	MAXIMUM CREDIT LIMIT
District VISA card #1	<ul style="list-style-type: none"> School Business Administrator/Purchasing Agent Accounts Payable Officer, Board Member, or employee with an approved purchase order and an approved Request for Use and Temporary Custody of a District Credit Card Form 	\$5,000
District VISA card #2	<ul style="list-style-type: none"> Superintendent Confidential Secretary to the Superintendent 	\$5,000
Mobile gas/diesel #1	<ul style="list-style-type: none"> Accounts Payable Approved Personnel with an approved purchase order and an approved Request for Use and Temporary Custody of a District Credit Card Form 	\$4,000
Mobile gas/diesel #2	<ul style="list-style-type: none"> Transportation Supervisor Designee of the Transportation Supervisor 	\$4,000
Mobile gas/diesel #3	<ul style="list-style-type: none"> Director of Facilities Designee of the Director of Facilities 	\$4,000
Wegman's store card	<ul style="list-style-type: none"> Accounts Payable Officer, Board Member, or employee with an approved purchase order and an approved Request for Use and Temporary Custody of a District Credit Card Form 	\$5,000
Lowes store card	<ul style="list-style-type: none"> Accounts Payable Director of Facilities Designee of Director of Facilities Officer, Board Member, or employee with an approved purchase order and an approved Request for Use and Temporary Custody of a District Credit Card Form 	\$7,500

(Continued)

SUBJECT: USE OF THE DISTRICT CREDIT CARD (Cont'd.)

Credit cards may be used only for authorized and legitimate school district business expenditures. The use of credit cards is not intended to circumvent the district's policy on purchasing. Using the district credit card for purchases such as books, computer equipment, and materials and supplies, will require a purchase order signed by the Purchasing Agent. This gives proper authorization for credit card use.

Credit card use is the last resort for purchases. Purchases made to vendors that accept purchase orders should be made through the purchase order process if at all possible.

Safeguarding of District Credit Card

It shall be the duty of the Accounts Payable Clerk to oversee the use and custody of the credit cards. The cards shall be maintained in a secure location with limited access only when a purchase order is not practical. The credit cards may only be used by authorized users, except that in limited circumstances (such as travel to conferences or in the event that an authorized user is unavailable), the School Business Administrator may authorize the temporary transfer of custody of the Credit Card per Regulation 5321-R.

The district credit cards will not leave the custody of the Accounts Payable Clerk or authorized users, except in limited circumstances as authorized by the School Business Administrator. Expenses incurred on each credit card shall be paid in such a manner as to avoid interest charges and sales tax. The theft or loss of the district credit card must be reported to the credit card company and district office immediately.

**NOTE: Refer also to Policies #5410 - Purchasing: Competitive Bidding and Offering
#5411 - Procurement of Goods and Services**

Adopted: 06/27/07
Revised: 05/22/13
Revised: 05/06/15

Request for Use and Temporary Custody of a District Card

Directions: Complete all sections above the dashed line and submit your request to the School Business Administrator.

***NOTE:** You must pick up a tax exempt form from Accounts Payable. The school district will not be responsible for any sales tax paid.

Printed Name of Person Requesting Authorization _____

Credit Card Requested:

- ☐ VISA
- ☐ Gas Card
- ☐ Wegmans
- ☐ Lowes

Date(s) You Request to Have Temporary Custody of District Credit Card:

Purpose(s) of Request & Explanation & Description of Items/Services to be purchased:

Is the requested purchase backordered?: YES or NO (circle one)

Requested Maximum Dollar Value of Authorization:

\$

Account Code:

Signature of Person Requesting Authorization

My signature above indicates that I have read and understand the attached Naples CSD Credit Card Policy #5321 and Regulation #5321-R. Any authorization below is limited to specific purposes, dates, and dollar amount as listed above. I understand that I am responsible for submitting itemized receipts for all authorized purchases at the time I return the credit card. I also understand that I will responsible for any unauthorized purchases.

The Above Request is (circle one):

Approved

Denied

Signature of the School Business Administrator:

Date:

Credit Card Signed Out:

Employee Signature

Date

Accounts Payable Signature

Date

Credit Card Returned with Receipt(s):

Employee Signature

Date

Accounts Payable Signature

Date

Non-Instructional/Business
Operations**SUBJECT: PURCHASING: COMPETITIVE BIDDING AND OFFERING**

Except as otherwise provided by law, all contracts for public work involving an expenditure of more than thirty-five thousand dollars (\$35,000) and all purchase contracts involving an expenditure of more than twenty thousand dollars (\$20,000) shall be awarded by the District to the lowest responsible bidder furnishing the required security after advertisement for sealed bids. However, the District may, in its discretion, award purchase contracts on the basis of "best value" to a responsive and responsible bidder or offerer, provided the Board of Education has authorized such action by rule, regulation or resolution adopted at a public meeting.

No bid or offer shall be accepted that does not conform to specifications furnished unless such specifications are waived by Board action. The District may, in its discretion, reject all bids or offers and re-advertise for new bids or offers in a manner consistent with New York State law.

All contracts requiring public advertising and competitive bidding or offering will be awarded by resolution of the Board.

Except as authorized by law, no Board member or employee of the School District shall have an interest in any contract entered into by the School District.

Standardization

Upon the adoption of a standardization resolution by a vote of at least three-fifths (3/5) of all Board members, purchase contracts for a particular type or kind of equipment, materials or supplies of more than twenty thousand dollars (\$20,000) may be awarded by the Board to the lowest responsible bidder or offerer furnishing the required security after advertisement for sealed bids in the manner provided in law. Such resolution must state that, for reasons of efficiency or economy, there is a need for standardization and must contain a full explanation of those reasons. Upon the adoption of a valid standardization resolution, the District may provide in its specifications for a particular make or brand to the exclusion of others.

"Piggybacking" Exception to Competitive Bidding

The District may, in its discretion, purchase certain goods and services (apparatus, materials, equipment and supplies) at costs beyond the above-referenced thresholds through the use of contracts let by the United States or any agency thereof, any state, and any county, political subdivision or district of any state.

This method of procurement is permitted on contracts issued by other governmental entities, provided that the original contract:

- a) Has been let by the United States or any agency thereof, any state (including New York State) or any other political subdivision or district therein;

(Continued)

SUBJECT: PURCHASING: COMPETITIVE BIDDING AND OFFERING (Cont'd.)

- b) Was made available for use by other governmental entities and agreeable with the contract holder; and
- c) Was let in a manner that constitutes competitive bidding consistent with New York State law, or was awarded on the basis of best value, and is not in conflict with other New York State laws.

Annual Review

Comments concerning the District's bidding and purchasing policies and procedures will be solicited from those District employees involved in the procurement process from time to time.

The Board of Education will annually review its bidding and purchasing policies and procedures. The School Business Official will be responsible for conducting an annual review of such policies and for an evaluation of the internal control structure established to ensure compliance with the procurement policy.

General Municipal Law Articles 5-A and 18
State Finance Law Sections 162, 163 and 163-b

Adopted: 06/27/07
Revised: 05/19/10
Revised: 02/16/11
Revised: 02/15/12
Revised: 02/13/13
Revised: 04/09/14

SUBJECT: PROCUREMENT OF GOODS AND SERVICES**Purchasing Authority**

The District's purchasing activities will be part of the responsibilities of the Business Office, under the general supervision of the Purchasing Agent designated by the Board of Education. The Purchasing Agent is authorized to enter into cooperative bidding and cooperative purchasing arrangements to meet the various needs of the District. No contracts for goods and services shall be made by individuals or organizations in the school that involve expenditures without first securing approval for such contract from the Purchasing Agent.

Except as authorized by law, no Board member or employee of the School District shall have an interest in any contract entered into by the School District.

Purchasing Process

The Board of Education recognizes its responsibility to ensure the development of procedures for the procurement of goods and services not required by law to be made pursuant to competitive bidding requirements. These goods and services must be procured in a manner so as to:

- a) Assure the prudent and economical use of public moneys in the best interest of the taxpayer;
- b) Facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and
- c) Guard against favoritism, improvidence, extravagance, fraud and corruption.

These procedures shall contain, at a minimum, provisions which:

- a) Prescribe a process for determining whether a procurement of goods and services is subject to competitive bidding and if it is not, documenting the basis for such determination;
- b) With certain exceptions, provide that alternative proposals or quotations for goods and services shall be secured by use of written request for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of General Municipal Law Section 104-b;
- c) Set forth when each method of procurement will be utilized;
- d) Require adequate documentation of actions taken with each method of procurement;
- e) Require justification and documentation of any contract awarded to other than the lowest responsible dollar offer, stating the reasons;

(Continued)

SUBJECT: PROCUREMENT OF GOODS AND SERVICES (Cont'd.)

- f) Set forth any circumstances when, or the types of procurement for which, the solicitation of alternative proposals or quotations will not be in the best interest of the District; and
- g) Identify the individual or individuals responsible for purchasing and their respective titles. Such information shall be updated biennially.

Any unintentional failure to fully comply with these provisions shall not be grounds to void action taken or give rise to a cause of action against the District or any District employee.

The District will develop administrative regulations to establish procedures for the procurement of goods and services.

Education Law Sections 1604, 1709, 1950, 2503, 2554 and 3602
General Municipal Law Articles 5-A and 18
General Municipal Law Section 119-o

SUBJECT: FINANCIAL ACCOUNTABILITY

School districts must have internal controls in place to ensure that:

- a) The goals and objectives of the District are accomplished;
- b) Laws, regulations, policies, and good business practices are complied with;
- c) Audit recommendations are considered and implemented;
- d) Operations are efficient and effective;
- e) Assets are safeguarded; and
- f) Accurate, timely and reliable data are maintained.

The Naples Central School District's governance and control environment will include the following:

- a) The District's code of ethics addresses conflict of interest transactions with Board members and employees. Transactions that are less-than-arm's length are prohibited. Less-than-arm's length is a relationship between the District and employees or vendors who are related to District officials or Board members.
- b) The Board requires corrective action for issues reported in the Certified Public Accountant's (CPA's) management letter, audit reports, the Single Audit, and consultant reports.
- c) The Board has established the required policies and procedures concerning District operations.
- d) The Board routinely receives and discusses the necessary fiscal reports including the:
 - 1. Treasurer's cash reports,
 - 2. Budget status reports,
 - 3. Revenue status reports,
 - 4. Monthly extra-classroom activity fund reports, and
 - 5. Fund balance projections (usually starting in January).
- e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.

(Continued)

SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)

- f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.
- g) The Board of Education has an audit committee to assist in carrying out its fiscal oversight responsibilities.
- h) The District's information systems are economical, efficient, current, and up-to-date.
- i) All computer files are secured with passwords or other controls, backed up on a regular basis, and stored at an off-site location or in a secure fireproof location.
- j) The District periodically verifies that its controls are working efficiently.
- k) The District requires all staff to take leave time during which time another staff member performs the duties of the staff on leave. Staff may also schedule transactions and other responsibilities to occur electronically before taking leave.

Audit Response

Periodically, the District receives audit reports from the External (Independent) Auditor, and/or the Office of the New York State Comptroller. The Board will review all audit recommendations in consultation with the Audit Committee, and respond appropriately. Independent and Comptroller audit reports and the accompanying management letters will be made available for public inspection. Notice of the availability of independent or Comptroller audit reports will be published in the District's official newspaper or one having general circulation in the District. If there is no newspaper, notice must be placed in ten (10) public places within the District. Additionally, final audit reports from the Office of the NYS Comptroller should be posted on the District website, if one is available, for a period of five (5) years.

8 NYCRR Section 170.12
General Municipal Law Section 33(2)(e) and 35(1)(2)
New York Education Law Section 2116-a

Adopted: 06/27/07
Revised: 02/13/13
Revised: 01/22/14

NAPLES CENTRAL SCHOOL
136 NORTH MAIN STREET
NAPLES, NEW YORK 14512



EXTRACT OF MINUTES OF MEETING OF THE BOARD OF EDUCATION

Regular Meeting

December 17, 2014

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, December 17, 2014 at 6:32 p.m. in the Naples High School Cafeteria.

Members Present: Robert Brautigam Robert Hotchkiss
 Ronald Burke: Arrived at 6:33 p.m. Gail Musnicki
 Joseph Callaghan Margo Ulmer
 Carter Chapman Jericho Cervantes
 Jacob Hall

Members Absent: Brent Gerstner

Also Present: Matthew Frahm, Mitchell Ball, Kristina Saucke, Justin Stuck, and Karen Mead.

Motion: **Gail Musnicki**
2nd: **Joseph Callaghan**

Resolved, that the Board of Education approves the Business/Financial resolutions as presented:

- Resolved that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - Elementary Library discards as listed.
 - Approximately 100 Surplus Auditorium Chairs
- Resolved, that the Board of Education approves the following policies, regulations and forms as presented:
 - Policy # 1650: Submission of Questions and Propositions at the Annual Meeting and Election and Special District Meetings
 - Policy # 3420: Non-Discrimination and Anti-Harassment in the School District
 - Policy # 5672: Information Security Breach and Notification
 - Policy # 6120: Equal Employment Opportunity
 - Policy # 6121: Sexual Harassment of District Personnel
 - Policy # 6122: Employee Grievances
 - Policy # 6220: Temporary Personnel
 - Policy # 7132: Non-Resident Students
 - Policy # 7530: Child Abuse and Maltreatment
 - Policy # 7551: Sexual Harassment of Students
 - Policy # 8130: Equal Educational Opportunities
 - Administrative Regulation 3420R: Non-Discrimination and Anti-Harassment in the School District
 - Form # 3420F: Discrimination and/or Harassment Complaint Form
 - Form # 3420F.1: Discrimination and/or Harassment Complaint Response Form
- Resolved, that the Board of Education removes the following regulations, procedure and form:
 - Administrative Regulation # 3420R.1: Reporting Complaints of Discrimination and Harassment
 - Administrative Regulation # 6121R: Sexual Harassment of District Personnel
 - Administrative Regulation # 7551R: Sexual harassment of Students
 - Procedure # 3420P: Non-Discrimination and Anti-Harassment Complaint Procedures
 - Form # 3420F.2: School District Appeal Form
- Resolved that approval be given for the Purchasing Guidelines as follow:
 - \$0-\$999.99: Approval of Administrator/Director/Supervisor (A.D.S.)
 - \$1,000.00 - \$4,999.99: *Two (2)* quotes from different catalogs/sources & approval of A.D.S.
 - \$5,000.00 - \$9,999.99: *Two (2)* written quotes and approval of A.D.S.
 - \$10,000.00 - \$19,999.99: *Three (3)* written quotes and approval of A.D.S.

Voting Yes: 8
Voting No: 0

Motion Carried

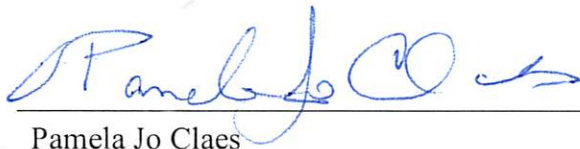
STATE OF NEW YORK

COUNTY OF ONTARIO

} SS:

I, the undersigned clerk of the Naples Central School District, DO HEREBY CERTIFY as follows:

1. The special meeting of the Board of Education of the Naples Central School District, State of New York, was held on December 17, 2014, and Minutes of said meeting have been duly recorded in the Minute Book kept by me in accordance with law for the purpose of recording the minutes of meetings of said Board.
2. I have compared the attached Extract with said Minutes so recorded and said Extract is a true copy of said Minutes and of the whole thereof insofar as said Minutes relate to matters referred to in said Extract.
3. Said Minutes correctly state the time and place when said Meeting was convened and the place where such meeting was held and the members of said Board who attended said Meeting.
4. Public Notice of the time and place of said Meeting was duly posted and duly given to the public and the news media in accordance with the Open Meetings Law, constituting Chapter 511 of the Laws of 1976 of the State of New York, and that all members of said Board had due notice of said Meetings and that the Meeting was in all respects duly held and a quorum was present and acted throughout.
5. IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the corporate seal of the Naples Central School District this 15th day of November, 2016.



Pamela Jo Claes

Deputy District Clerk

Naples Central School

Naples CSD's Purchasing Purchase Order Policy
IMPORTANT MESSAGE TO VENDORS - PLEASE READ

The letter is to inform our valued suppliers about Naples CSD's Purchasing Policy and Procedures regarding Purchase Orders.

Naples CSD's Purchasing Policy requires that all orders have a purchase order number before shipment of the product and or before rendering any services.

A packing slip is required with each shipment. Supplier packing slips and invoices must reference the purchase order number.

Invoices that are received without Purchase Order information or with words "VERBAL" may NOT be paid by Naples CSD and the invoice will be returned to the supplier. Also, requisition numbers are not a valid authorization to purchase or order goods and services. The process for obtaining a Purchase Order is as follows:

1. Naples CSD employees who are authorized to order goods and services must first obtain a quote from approved/awarded vendors
2. Naples CSD employee enters a Requisition based on the quote
3. Purchasing Department issues a Purchase Order based on the Quote and Requisition
4. Purchase Order is sent to vendor (fax)
5. Vendor delivers product or perform services - limited to scope and quantities on the Purchase Order. Prior approval required for change orders to scope and quantities. Do not deliver or perform above the PO unless you receive an updated Purchase Order
6. Vendor submits Invoice, with the Purchase Order number printed on the Invoice
7. District pays the invoice (normal NET 30) if it conforms with the PO and any approved updates issued

All orders must be delivered to the Accounts Payable office and not to any other personnel or department.

If you have any questions regarding this policy, please contact the Purchasing Department at 585-374-7931.

Sincerely,

Chris Brautigam, Accounts Payable
Naples Central School District